Muskingum County, Ohio

Annual Comprehensive Financial Report
For the Year Ended
December 31, 2025

From Cover:

Muskingum County began construction of its new jail on May 8, 2025. The facility, located at 1525 Pershing Road, is scheduled for completion in August 2027 at a cost of $78.65 million.

Muskingum County, Ohio

Annual Comprehensive
Financial Report

For the Year Ended December 31, 2025

Tina M. Huebner

Muskingum County Auditor

Prepared by the Muskingum County Auditor's Office

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Muskingum County Auditor
Office of the County Auditor

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INTRODUCTORY SECTION

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Muskingum County, Ohio
401 Main Street
Zanesville, OH 43701

740-455-7109 (County Auditor)

June 25, 2026

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

We are pleased to issue the Annual Comprehensive Financial Report of Muskingum County, Ohio, for the year ended December 31, 2025. 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-sixth 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, 2025, 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 role in the financial administration of the County government and the 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 826 people at the close of 2025, 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 experienced strong business development and expansion in 2025. The County continues to focus on targeted economic development efforts to attract new businesses while supporting the growth of existing employers. A business-friendly mindset remains central to its engagement with the private sector.

Muskingum County remains a strategic location for manufacturing, distribution, and warehousing operations, with direct access to interstate, rail, and air transportation. Interstate 70 runs through the center of the County, providing a direct route along one of the nation's primary east-west corridors, with several additional major highways further enhancing accessibility.

Muskingum County has five business parks with capacity for additional development, four of which are publicly owned by the Zanesville-Muskingum County Port Authority (ZMCPA). This allows land to be purchased or leased at competitive rates.

The National Road Business Park has retained its status as a premier industrial site through the SiteOhio authentication program. In 2025, it was also designated as one of the first USA BEST Sites, further increasing national marketing efforts through JobsOhio and InSite Consulting. A 206,000 square-foot speculative building was completed and fully leased to Holder Construction in 2025, creating approximately 60 new jobs and $10 million in annual payroll. Additionally, ZMCPA was awarded a $3.6 million All Ohio Future Fund grant to construct a build-ready pad on a 75-acre parcel within the park, with completion expected in 2026.

Eastpointe Business Park is nearing full capacity. Eastpointe is home to major employers including Dollar General, Bimbo Bakery, the Bilco Company, New Avon, Halliburton Energy Services, and AMG Vanadium. ZMCPA owns and operates the Eastpointe rail transfer facility, served by Ohio Central Rail. Increased demand for rail spur service has led to a $3 million expansion project that will add two new spur lines and access lanes. The project is expected to be completed in 2026 and has already generated lease interest.

The Airport Business Park provides direct access to both ground and air transportation. Located adjacent to the Zanesville Municipal Airport and approximately three miles from Interstate 70, the park has attracted a range of manufacturers and distributors. Current tenants include 5B's, Bimbo Bakery, Plaskolite, Wayne Manufacturing, SEOIL USA, Bob Summeral Tire/Bank-Ag, and White Castle Systems. Plaskolite has announced an $11.9 million expansion, that will create 38 new jobs, and is expected to utilize the expanded rail infrastructure at Eastpointe.

Northpointe Business Park, a mixed-use development in northern Zanesville, is zoned for commercial, office, and industrial growth, with more than 50 acres currently available. It offers direct access to Northpointe Drive, which connects Zanesville to Dresden via State Route 16. Existing 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. In 2025, ZMCPA sold 47.3 acres adjacent to Kellogg's to Mid-Ohio Development for the River Trace housing development, which will include apartments, townhomes, condominiums, patio homes, and single-family residences.

The East Central Ohio Business Park (ECO Park) in Frazeysburg continues to attract investment and is privately owned. The ECO Park is home to Ridge Corporation, Fanatics Fulfillment Center, and Kendrick Construction. A facility exceeding 800,000 square feet is currently being marketed for sale and has received multiple site visits during 2025.

In 2025, ZMCPA expanded its focus on housing development. Two housing projects, Pioneer School Flats and Carol Crossing, broke ground in Zanesville. These projects represent more than $17.5 million in combined investment and are nearing completion. In addition, six housing developments are in various stages of planning and construction. These developments will provide a range of housing options including apartments, townhomes, condominiums, and single-family homes.

ZMCPA also advanced development of the Muskingum County Development Site, a 660-acre greenfield property in northwest Muskingum County with access to both highway and rail transportation. Development efforts have been limited due to the lack of water and wastewater infrastructure. In July 2025, ZMCPA was awarded $20.7 million through the All Ohio Future Fund to extend water and wastewater infrastructure to the site, with an anticipated water and wastewater service capacity of 2.5 million gallons per day by 2028. In addition, $6.1 million was awarded to support construction of an access road. A traffic study currently underway will guide the design and bidding process for this critical infrastructure.

In 2025, the Muskingum County Engineer's Office resurfaced 13.78 miles of County roads with support from the Ohio Public Works Commission. Roads improved included Dresden Road, Marne Road, Potts Lane, Shannon Road, John Glenn School Road, Norwich Drive, and Old River Road. Several bridges were also replaced as part of the County's ongoing efforts to maintain and modernize its transportation infrastructure. A bridge on S. Rehl Road was replaced using federal funds with no required local match. In addition, County crews completed bridge replacements through force account, including structures on Bagley Road, East Athens Road, Flats Road, Potts Lane, and Salem Church Road.

Muskingum County continued to expand water service throughout the County in 2025. The County completed the Norwich Valley and Pidcock Road water project, which extended service to approximately 30 homes in Union and Highland Townships. The County also completed the Claysville Road water project, which provides service to approximately 30 residents along State Route 313 and surrounding roads in Rich Hill Township. This project was supported by contributions from Rich Hill Township and grant funding from the Ohio Environmental Protection Agency Division of Environmental and Financial Assistance.

The County's agreement with the Maysville Regional Water District to provide potable water service was implemented in 2025. Construction was completed on a waterline connecting the County system along the Muskingum River to the Maysville Regional Water District. The project also included installation of a pump station near County Road 6A and State Route 555, as well as construction of a water storage tank on Granger Hill Road. Under this agreement, Muskingum County serves as the sole supplier of water to the Maysville Regional Water District, with capacity to provide up to 700,000 gallons per day.

The County Water Department also completed various waterline extensions to serve additional residents. In 2025, approximately 21,000 feet of new waterlines were installed along multiple roads throughout the County.

The County entered into an agreement with the City of Zanesville to purchase water on an as-needed basis, further strengthening system reliability. The County water system currently serves 10,066 customers, including the Village of Roseville, the Maysville Regional Water District, and the Dunfalls Association, and maintains emergency interconnections with the Villages of New Concord and Philo.

The County continues to invest in improvements to its sanitary sewer system. In 2025, construction of the Weber Force Main project was completed, and the Licking View Sanitary Sewer project is nearing completion. The Weber Force Main project will increase sewer capacity in the eastern portion of the County, including service to the National Road Business Park. The Licking View Sanitary Sewer project, which began in 2024, is expected to be completed in early 2026, with final paving scheduled for summer of 2026. This project will provide sanitary sewer service to approximately 115 homes and several businesses. The Sewer Department also continued to upgrade existing infrastructure, including the replacement of aging and 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 0.39 percent from the prior census to the 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 40,094 during 2025, increasing by 637 from the 2024 annual average. At 5.1 percent, the 2025 unemployment rate for the County was more than the State of Ohio at 4.6 percent and more than the national rate of 4.3 percent. The 2025 unemployment rate for the County increased by .2 percent from 2024. 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 remains a need to exercise fiscal restraint in County spending patterns due to factors outside the County's control. 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 taking steps to increase the available supply of water for County residents. These efforts include developing additional wells at our current well field, identifying potential sites for future well fields, and increasing capacity at the existing water treatment plant. The County aims to add approximately 2 million gallons per day of capacity to the existing water supply. The County is also evaluating options to extend public water service and increase capacity for residents in both the Dresden and Frazeysburg areas. These projects may require new well fields and additional treatment facilities.

Muskingum County is also planning to establish a new sewer service area in the Northwest portion of the County. This effort will require the construction of a new sewer treatment facility and associated collection lines. The Sewer Department will continue working to eliminate the remaining 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, 2024. This was the thirty-fifth 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 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 is essential to maintaining financial transparency and excellence. This report would not have been possible without the support and dedication of the Auditor's Office team and our County department heads. I extend special thanks to Stephanie Spencer, Chief Administrator, for her exceptional dedication and invaluable contributions to this project.

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

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, 2024

Christopher P. Morrill

Executive Director/CEO

Muskingum County, Ohio

Elected Officials
December 31, 2025

Board of Commissioners
Melissa J. Bell
Drake L. Prouty
Cynthia S. Cameron

Clerk of Courts
Wendy L. Sowers

County Auditor
Tina M. Huebner

County Coroner
Dr. Seth J. Vinsel

County Court
D. Scott Rankin
Jay F. Vinsel

County Engineer
Mark J. Eicher

County Prosecutor
Ronald L. Welch

County Recorder
Cynthia R. Rodgers

County Sheriff
Matthew J. Lutz

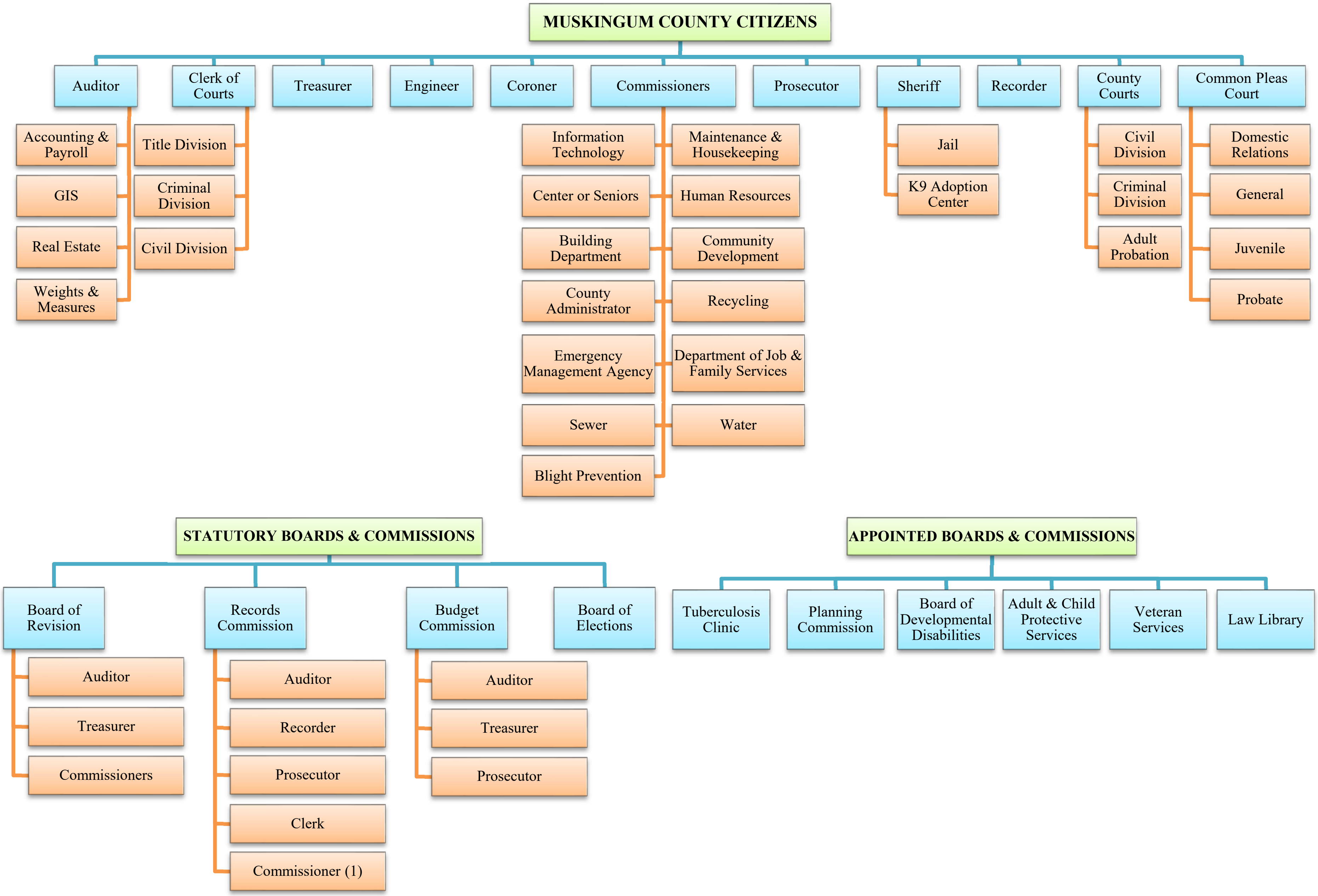
County Treasurer
Todd A. Hixson

Court of Common Pleas Domestic Relations
Maria N. Kalis

Court of Common Pleas General
Gerald V. Anderson II
Kelly J. Cottrill

Court of Common Pleas Probate and Juvenile
Eric D. Martin

Organization of Muskingum County



FINANCIAL SECTION

OHIO AUDITOR OF STATE
KEITH FABER

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Columbus, Ohio 43215
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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, 2025, 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, 2025, 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.

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 25, 2026, 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
Ohio Auditor of State

Tiffany L Ridenbaugh

Tiffany L Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

June 25, 2026

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, 2025. 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 2025 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, 2025, by $308,396,851 (net position). Of this amount, $17,240,040 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 $21,843,042 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 $89,678,938, a decrease of $20,973,799 from the prior year. Of this amount, $1,879,988 is nonspendable, $49,013,500 is restricted, $1,115,668 is committed, $9,425,714 is assigned, and $28,244,068 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 $28,391,473, which represents 63 percent of total General Fund expenditures.

- Net pension liability decreased $2,782,587 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.

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 2025?" 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.

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.

Government-Wide Financial Analysis

Table 1 provides a comparison of the County's net position at December 31, 2025, compared to 2024:

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Assets						
Current and Other Assets	$191,239,339	$206,906,880	$9,324,904	$8,995,580	$200,564,243	$215,902,460
Noncurrent Assets:						
Net OPEB Asset	5,232,919	2,486,536	160,276	74,934	5,393,195	2,561,470
Capital Assets, Net	187,444,365	157,078,466	105,174,315	96,474,283	292,618,680	253,552,749
Total Assets	383,916,623	366,471,882	114,659,495	105,544,797	498,576,118	472,016,679
Deferred Outflows of Resources						
Deferred Charge on						
Refunding	2,939	5,435	19,285	71,733	22,224	77,168
Pension	14,080,876	18,837,013	428,341	578,994	14,509,217	19,416,007
OPEB	225,165	1,814,391	5,594	55,687	230,759	1,870,078
Asset Retirement Obligation	0	0	417,334	472,713	417,334	472,713
Total Deferred Outflows	14,308,980	20,656,839	870,554	1,179,127	15,179,534	21,835,966
Liabilities						
Current and Other						
Liabilities	45,003,207	41,904,600	786,761	900,616	45,789,968	42,805,216
Long-Term Liabilities:						
Due Within One Year	5,684,491	6,085,452	2,205,879	2,181,130	7,890,370	8,266,582
Due in More than One Year:						
Net Pension Liability	56,046,905	58,742,590	1,709,885	1,796,787	57,756,790	60,539,377
Other Amounts	46,582,501	46,388,665	21,712,741	23,160,030	68,295,242	69,548,695
Total Liabilities	153,317,104	153,121,307	26,415,266	28,038,563	179,732,370	181,159,870
Deferred Inflows of Resources						
Deferred Charge on						
Refunding	2,051	2,735	1,617	2,021	3,668	4,756
Property Taxes/Payments						
in Lieu of Taxes	23,228,503	22,559,970	0	0	23,228,503	22,559,970
Leases	419,823	189,870	180,585	202,772	600,408	392,642
Pension	657,540	1,942,152	15,002	52,840	672,542	1,994,992
OPEB	1,089,185	1,152,173	32,125	34,433	1,121,310	1,186,606
Total Deferred Inflows	25,397,102	25,846,900	229,329	292,066	25,626,431	26,138,966
Net Position						
Net Investment in Capital Assets	157,997,299	151,110,876	83,170,507	72,765,117	241,167,806	223,875,993
Restricted	49,828,729	44,901,108	160,276	74,934	49,989,005	44,976,042
Unrestricted	11,685,369	12,148,530	5,554,671	5,553,244	17,240,040	17,701,774
Total Net Position	$219,511,397	$208,160,514	$88,885,454	$78,393,295	$308,396,851	$286,553,809

The net pension liability is one of the largest liabilities reported by the County at December 31, 2025. 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 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.

OPERS

Each year, the above referenced changes impact the balance of the net pension/OPEB liabilities (asset) and the related deferred inflows and outflows. During 2025, these changes impacted the balances related to OPERS as follows:

- The decrease in the overall net pension liability resulted from the OPERS legacy combined plan being consolidated with the traditional pension plan along with increased pension plan investment earnings.
- The net OPEB asset increased during 2025 due to increased pension plan investment earnings.
- The decrease in deferred outflows related to pension and OPEB resulted from the amortization of prior year amounts offset by the difference between projected and actual earnings on plan investments recognized in 2025.
- The decrease in deferred inflows for pension and OPEB resulted from the amortization of prior year amounts offset by deferred inflows for the difference between expected and actual experience and changes in assumption along with the changes in proportion and differences between County contributions and proportionate share of contributions recognized in 2025.
- Pension and OPEB expense increased over the prior year due to the amortization of the related deferred outflows/inflows. OPEB expense also increased due to the recognition of current period benefit changes to the HRA base allowance.

STRS

Each year, the above referenced changes impact the balance of the net pension/OPEB liabilities (asset) and the related deferred inflows and outflows. During 2025, these changes impacted the balances related to STRS as follows:

- STRS net pension liability increased while the net OPEB asset decreased due to increases in the County's proportionate share.
- Pension expense increased due to current period benefit changes. In fiscal year 2025, the STRS Board approved a one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024.

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 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 $308,396,851 ($219,511,397 in governmental activities and $88,885,454 in business-type activities) as of December 31, 2025.

During 2025, total assets of the County increased $26,559,439 from the prior year. This increase is attributed mainly to governmental activities. During 2025, governmental capital assets increased $30,365,899. This increase is directly related to expenditures associated with the new County jail and infrastructure improvements associated with County roads and bridges. During 2025, the County spent $25.5 million of the $35 million capital facilities improvement general obligation bonds on the construction phase and ongoing engineering services for the new County jail. As of December 31, 2025, the County had $12,989,373 in unspent capital facilities improvement general obligation bond proceeds before payables of $3,503,156, and $34 million in capital facilities improvement bond anticipation note proceeds. The increase in capital assets is offset by a decrease in current and other assets in the amount of $15,667,541. The decrease in current and other assets is primarily due to a decrease in equity in pooled cash and cash equivalents in the amount of $16,728,878. This decrease in cash and cash equivalents is directly related to jail construction costs.

During 2025, the County invested over $2.8 million in road and bridge resurfacing improvements. The County completed approximately $2 million in bridge replacement projects associated with Adams Lane, Piper Road, Schoolhouse Road, Wortman Road, and invested $823,686 in the South Rehl Road bridge replacement project.

During 2025, the net OPEB asset increased $2.7 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 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 of the County decreased $1,427,500 from the prior year. The decrease is attributed mainly to business-type activities. Business-type activities total liabilities decreased $1,623,297; current and other liabilities in the amount of $113,855 and long-term liabilities other than pension in the amount of $1,422,540, respectively. Long-term liabilities decreased due to the County retiring $1,057,317 in general obligation bonds, $3,874,797 in OWDA loans, and $30,225 in OPWC loans. The reduction in other long-term liabilities was offset by OWDA loans issued in the amount of $3,404,521.

Governmental activities total liabilities increased slightly in the amount of $195,797. The increase was mainly attributed to an increase in current and other liabilities in the amount of $3,098,607. During 2025, contracts payable and retainage payable increased $1,844,119 and $539,718; respectively due to the construction phase of the new County jail. The increase in current and other liabilities was offset by a decrease in net pension liability in the amount of $2,695,685.

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 $17,291,813 with the largest change shown in business-type activities.

An additional portion of the County's net position, $49,989,005 or 16 percent, represents resources that are subject to restrictions on how they can be used. This category of net position increased by $5,012,963. The majority of this increase in restricted net position is associated with capital projects related to the construction of the new County jail and restrictions for pension/opeb.

The County's overall unrestricted net position of $17,240,040 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 $461,734 and is the direct result of an increase in the net OPEB asset.

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 2025 and 2024.

Table 2
Change in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Revenues:						
Program Revenues						
Charges for Services	$15,820,447	$14,613,258	$11,096,983	$10,710,921	$26,917,430	$25,324,179
Operating Grants, Contributions, and Interest	36,038,797	39,695,332	0	0	36,038,797	39,695,332
Capital Grants, Contributions, and Interest	5,002,740	6,161,896	11,054,571	4,120,409	16,057,311	10,282,305
Total Program Revenues	56,861,984	60,470,486	22,151,554	14,831,330	79,013,538	75,301,816
General Revenues						
Property, Lodging, and Permissive Motor Vehicle License Taxes	23,416,648	21,412,583	0	0	23,416,648	21,412,583
Permissive Sales Taxes	26,773,779	24,984,900	0	0	26,773,779	24,984,900
Intergovernmental	3,518,763	2,928,410	0	0	3,518,763	2,928,410
Investment Earnings/Interest	5,746,742	5,519,835	4,546	5,059	5,751,288	5,524,894
Payments in Lieu of Taxes	304,173	382,924	0	0	304,173	382,924
Other	545,958	1,615,287	204,643	72,492	750,601	1,687,779
Total General Revenues	60,306,063	56,843,939	209,189	77,551	60,515,252	56,921,490
Total Revenues	117,168,047	117,314,425	22,360,743	14,908,881	139,528,790	132,223,306
Program Expenses						
General Government:						
Legislative and Executive	14,360,188	13,735,315	0	0	14,360,188	13,735,315
Judicial	10,937,976	10,710,086	0	0	10,937,976	10,710,086
Public Safety	21,154,748	21,888,116	0	0	21,154,748	21,888,116
Public Works	13,321,221	14,338,945	0	0	13,321,221	14,338,945
Health	3,492,853	3,416,931	0	0	3,492,853	3,416,931
Human Services	39,192,381	36,439,255	0	0	39,192,381	36,439,255
Community and Economic Development	444,587	394,990	0	0	444,587	394,990
Interest	3,085,119	213,915	0	0	3,085,119	213,915
Sewer	0	0	5,935,101	5,451,552	5,935,101	5,451,552
Water	0	0	5,761,574	5,106,419	5,761,574	5,106,419
Total Expenses	105,989,073	101,137,553	11,696,675	10,557,971	117,685,748	111,695,524
Increase in Net Position before Transfers	11,178,974	16,176,872	10,664,068	4,350,910	21,843,042	20,527,782
Transfers	171,909	0	(171,909)	0	0	0
Change in Net Position	11,350,883	16,176,872	10,492,159	4,350,910	21,843,042	20,527,782
Net Position Beginning of Year as Previously Reported	208,160,514	197,365,209	78,393,295	74,411,088	286,553,809	271,776,297
Adjusted -Change in Accounting Principle	0	(5,381,567)	0	(368,703)	0	(5,750,270)
Adjusted Net Position Beginning of Year	208,160,514	191,983,642	78,393,295	74,042,385	286,553,809	266,026,027
Net Position End of Year	$219,511,397	$208,160,514	$88,885,454	$78,393,295	$308,396,851	$286,553,809

New Accounting Pronouncement/Restatements

Table 2 provides a summary of the City/County's change in net position for 2025 compared to 2024. The above table also separately reflects the 2024 restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, *Compensated Absences*.

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 $15,820,447 or 14 percent of total governmental activities revenues and an eight percent increase from 2024. 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 with the various human service departments within the County. Operating grants, contributions, and interest were the largest program revenues, accounting for $36,038,797 or 31 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.

During 2025, capital grants, contributions, and interest primarily consisted of $2.2 million from the Ohio Department of Transportation and $1.9 million in interest earned from US Bank to be used for the new jail construction project. The Ohio Department of Transportation capital grants and contributions funded the completion of the Adams Lane, Piper Road, Schoolhouse Road, and Wortman Road bridge projects, and began the construction of the South Rehl Road bridge project. In addition to the bridge project improvements the Ohio Department of Transportation provided funding for guardrail improvements and a bridge load rating study. During 2025, the County received $792,000 from the Ohio Public Works Commission for road resurfacing projects.

Permissive sales tax revenues accounted for $26,773,779 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 $4,851,520. This significant increase is primarily due to an increase in human services operating costs associated with public assistance and children services programs and interest expense associated with the jail construction capital facilities improvement general obligation bonds and bond anticipation notes. The largest expenses for the County are human services programs, which accounted for $39,192,381 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 $21,154,748 of total expenses, and legislative and executive programs, which accounted for $14,360,188. The majority of public safety services represent services provided by the sheriff's department. The majority of legislative and executive programs represent services provided by the commissioner's and prosecutor's departments.

Business-Type Activities

The net position for business-type activities increased $10,492,159 during 2025. Historically, charges for services are the largest program revenue accounting for $11,096,983. However, in 2025 capital grants and contributions accounted for $11,054,571 in program revenue. During 2025, the County received over $9.415 million in capital grants. Of the $9.415 million received, $4.965 million was for the Maysville Regional Water District Connection project. The County received $500,000 in Appalachian Regional Commission grant funds, $2.5 million in H2Ohio Drinking Water Grant funds, and $1.965 million in Water Infrastructure Improvement for the Nation Act grant funds. The County received over $2.7 million in capital grants from the Ohio Water Development Authority (OWDA) for the Licking View Sanitary Sewer Improvement project, the Maysville Regional Water District Connection project, and the Claysville Road Waterline Extension project. In addition, the County received $1,750,000 in Congressionally Mandated Projects funding through the Environmental Protection Agency for the Philo, Virginia Ridge, and Irish Ridge Watermain Extension project.

During 2025, business-type expenses increased $1,138,704 from the prior year. This increase was primarily due to an increase in contractual services in the amount of $528,389 and personnel services in the amount of $439,023, respectively. 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 2025 as compared to 2024. 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 2025	Net Cost of Services 2025	Total Cost of Services 2024	Net Cost of Services 2024
General Government				
Legislative and Executive	$14,360,188	$7,334,379	$13,735,315	$6,443,028
Judicial	10,937,976	8,411,403	10,710,086	8,123,401
Public Safety	21,154,748	13,269,621	21,888,116	12,913,260
Public Works	13,321,221	889,407	14,338,945	(1,044,000)
Health	3,492,853	2,765,486	3,416,931	2,778,310
Human Services	39,192,381	13,191,048	36,439,255	10,962,555
Community and Economic Development	444,587	180,626	394,990	276,598
Interest	3,085,119	3,085,119	213,915	213,915
Total Expenses	$105,989,073	$49,127,089	$101,137,553	$40,667,067

Charges for services, operating and capital grants, contributions, and interest in the amount of $56,861,984 or 54 percent of the total costs of services, were received and used to fund the governmental activities expenses of the County. The remaining $49,127,089 in governmental expenses was funded primarily by property, lodging, and permissive sales taxes, non-restricted intergovernmental revenues, investment earnings/interest, and other revenues.

The $13,191,048 in net cost of services for human 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 2025, public safety net cost of services of $13,269,621 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 $7,334,379 in the legislative and executive and $8,411,403 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.

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, 2025, the County's governmental funds reported a combined ending fund balance of $89,678,938, a decrease of $20,973,799 in comparison with the prior year. Of that total ending fund balance, $1,879,988 is nonspendable, $49,013,500 is restricted, $1,115,668 is committed, $9,425,714 is assigned, and $28,244,068 is unassigned, as defined in GASB Statement No. 54.

The General Fund is the primary operating fund of the County. At the end of 2025, unassigned fund balance was $28,391,473, while total fund balance was $39,825,348. 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 89 percent of that same amount.

The General Fund realized an overall increase in revenues in the amount of $1,448,816. The largest fluctuations can be found as increases in property taxes and sales taxes revenue. Property tax revenues increased primarily due to the tax year 2024 collection year 2025 sexennial reappraisal. The sexennial reappraisal recognized a 36 percent increase in property values. Sales tax revenue increases are not controlled by the County but remain a direct reflection of County consumer spending.

General Fund expenditures in 2025 increased by $1,298,215. The primary increases were in public safety and intergovernmental. The increase in public safety is due to base and step salary increases within the sheriff's department. The increase in intergovernmental is due to the County contributing to the fairground's restroom renovation project.

The fund balance of the Starlight School Levy Special Revenue Fund at December 31, 2025, was $4,481,425, a slight increase of $192,367. During 2025, property tax revenues increased due to the County rolling up .75 mills of the Starlight school levy. In 2014, the County Budget Commission rolled back the 2007 3 mill property tax levy due to large reserve balances. .75 mills was rolled back up in 2023 and 2025, with a current levy remaining at 1.5 mills. 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, 2025, was $16,016,831, a decrease of $23,893,420 from 2024. This decrease is attributed to the construction phase of the new County jail. During 2025, the County spent over $25.5 million for ongoing engineering services and construction costs.

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, 2025, net position for the County's enterprise funds was $88,885,454. Of that total, $5,554,671 represents unrestricted net position that is available for spending at the County's discretion. During 2025, revenues increased primarily due to an increase in the number of customers. In 2025, the County serviced 10,066 water customers and 5,478 sewer customers compared to 2024 where the County serviced 9,902 water customers and 5,458, sewer customers. Operating expenses increased $1,191,427 over the prior year. The increase was mainly due to an increase in contractual services and personnel services. Contractual services increased due to in house projects and water tank reconditioning and inspections. Personnel services increased due to base increases and sanitary engineering services for water and sewer projects provided by the County engineering department paid through water and sewer operating funds.

As of December 31, 2025, unrestricted net position in the self-insurance programs was $17,794,770, 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.

For the General Fund, property taxes receipts were $1,632,693 higher than final estimates due to the sexennial reappraisal and conservative collection estimates. Permissive sales taxes receipts were $1,560,586 higher than final estimates, which are the result of a strong local economy and conservative estimates. Charges for services were $1,411,072 higher than final estimates due to conservative real estate conveyance fees and court fee estimates. Intergovernmental revenues were $765,115 higher than final estimates due to conservative estimates for homestead rollback reimbursements, public defender reimbursements, local government monies, and shared revenue from the East Pointe Joint Economic Development District. Interest was $3,155,183 higher than final estimates which is the result of an increase in the yield on investments.

Legislative and executive, judicial, and public safety actual expenditures were lower than final budgeted amounts by $2,170,017, $858,572, and $662,724, respectively. Legislative and executive actual amounts were less than final budgeted amounts due to conservative estimates for the commissioner parking lot purchase budgeted but paid over the next ten years, budgeted prosecutor equipment that was not purchased, and conservative salary and benefit estimates within the board of elections. Judicial actual amounts were less than final budgeted amounts due to conservative public defender cost estimates and conservative salary and benefit estimates for common pleas court, juvenile court, and domestic court. Public safety actual amounts were less than final budgeted amounts due to conservative estimates for building department village rebates, salary and benefit estimates for the sheriff's department, and jail medical and kitchen estimates for the sheriff's department. The County was conservative in the preparation of the 2025 budget as demonstrated by the ending unobligated fund balance being $13,421,882 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, 2025, were $292,618,680 (net of accumulated depreciation/amortization). This includes land, land improvements, construction in progress, buildings, machinery, equipment, furniture and fixtures, vehicles, infrastructure, intangible right to use land improvement, equipment, and subscription software. Total capital assets increased in the amount of $39,065,931. This increase is the result of current year capitalizations 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 2025 were primarily due to construction in progress and infrastructure improvements. During 2025, the County invested over $25.8 million in construction in progress additions associated with the construction phase of the new County jail. In addition, the County recognized an increase of over $3 million in infrastructure improvements due to the completion of several bridge replacement projects and road and bridge resurfacing improvements.

For business-type activities, major capital asset increases during 2025 were primarily due to infrastructure improvements in the amount of $7,747,496. During 2025, the County completed the Philo, Virginia Ridge, and Irish Ridge Roads watermain extension project and the Weber Forcemain project recognizing over $8 million and $3 million; respectively in infrastructure improvements. In addition, the County invested over $5.5 million in the Maysville water extension project and $2.2 million in the Licking View Sanitary Sewer 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 2025 and 2024. In addition, Note 10 (Capital Assets) provides capital asset activity during 2025.

Table 4
Capital Assets
(Net of Depreciation/Amortization)

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
Land	$7,412,989	$7,237,714	$212,844	$212,844	$7,625,833	$7,450,558
Land Improvements	35,368,132	35,357,921	0	0	35,368,132	35,357,921
Construction in Progress	30,623,674	6,543,025	12,344,117	11,536,894	42,967,791	18,079,919
Land Improvements	1,972,761	1,906,844	0	0	1,972,761	1,906,844
Buildings	33,266,754	32,096,199	1,334,534	1,381,367	34,601,288	33,477,566
Machinery, Equipment,						
Furniture and Fixtures	4,250,099	3,571,937	850,826	691,202	5,100,925	4,263,139
Vehicles	5,407,617	4,414,340	1,033,906	1,001,384	6,441,523	5,415,724
Infrastructure	68,198,964	65,196,024	89,398,088	81,650,592	157,597,052	146,846,616
Intangible Right to Use -						
Land Improvement	195,465	0	0	0	195,465	0
Equipment	33,241	10,405	0	0	33,241	10,405
Intangible Right to Use -						
Subscription Software	714,669	744,057	0	0	714,669	744,057
Total Capital Assets	$187,444,365	$157,078,466	$105,174,315	$96,474,283	$292,618,680	$253,552,749

Long-Term Debt - As of December 31, 2025, the County had total debt outstanding in the amount of $61,956,375; $40,240,031 in governmental activities and $21,716,344 in business-type activities. Table 5 outlines the long-term debt held by the County during 2025 and 2024.

Table 5
Long-Term Debt

	Governmental Activities		Business-Type Activities		Total	
	2025	2024	2025	2024	2025	2024
General Obligation Bonds	$35,312,602	$36,680,301	$1,423,038	$2,480,355	$36,735,640	$39,160,656
Special Assessment Debt	115,006	123,475	0	0	115,006	123,475
OWDA Loans	0	0	19,643,477	20,113,753	19,643,477	20,113,753
OPWC Loan	2,061,823	1,880,035	649,829	680,054	2,711,652	2,560,089
State Infrastructure Bank Loan	2,131,815	2,111,820	0	0	2,131,815	2,111,820
Lease Payable	228,706	10,405	0	0	228,706	10,405
Subscription Payable	390,079	501,380	0	0	390,079	501,380
Total Long-Term Debt	$40,240,031	$41,307,416	$21,716,344	$23,274,162	$61,956,375	$64,581,578

During 2025, the slight decrease in governmental activities long-term debt was primarily due to principal retirement obligations. Principal retirements were offset by the County issuing $132,605 in OWDA home sewage treatment system loans which were fully paid in 2025, $530,432 in OPWC loans for road resurfacing projects, and the County drew down an additional $128,081 in State Infrastructure Bank loans for the Philo Bridge and Gaysport Bridge replacement projects.

During 2025, the County issued $3.4 million in OWDA loans associated with the Licking View Sanitary Sewer project, the Maysville Water Connection Phase 1 and Granger Hill Tank project, the Maysville Water Connection Phase 2 project, and the Pidcock and Norwich Valley watermain extension 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, 2025, is $75,601,631.

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

Short-Term Debt - On December 16, 2025, the County issued $27,000,000 and $7,000,000 in Capital Facilities Improvement General Obligation Bond Anticipation Notes to retire the County's outstanding Capital Facilities Improvement General Obligation Bond Anticipation Notes in the amount of $34,000,000 that matured on December 17, 2025. The Capital Facilities Improvement General Obligation Bond Anticipation Notes were originally issued 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.

As of December 31, 2025, $34,000,000 in Capital Improvement General Obligation Bond Anticipation Notes remained outstanding. $27,000,000 will mature on December 15, 2026, and $7,000,000 will mature on June 16, 2026. At December 31, 2025, the County had $34,000,000 in unspent note proceeds. This information is also shown in Note 17.

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 2025 was 5.1 percent, an increase from 2024. This rate was slightly higher than the State's average rate for 2025 of 4.8 percent.

- The County's $3.173 billion assessed value increased 29 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. The taxable value is determined by taking the assessed value and subtracting exemptions or assessment caps. This revaluation resulted in an average property value increase of 36 percent.

- The County has maintained an average 87 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 481 permits issued annually over the last five years.

- 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 2025 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.

Muskingum County, Ohio
Statement of Net Position
December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
Assets				
Equity in Pooled Cash and Cash Equivalents	$141,367,383	$9,570,699	$150,938,082	$917,907
Cash and Cash Equivalents in Segregated Accounts	1,691,955	0	1,691,955	0
Cash and Cash Equivalents with Fiscal Agents	106,779	0	106,779	0
Investments	0	0	0	198,832
Prepaid Items	910,172	59,316	969,488	0
Materials and Supplies Inventory	818,482	11,556	830,038	0
Property Held for Reutilization	0	0	0	498,942
Permissive Motor Vehicle License Tax Receivable	133,856	0	133,856	0
Permissive Sales Taxes Receivable	6,986,952	0	6,986,952	0
Lodging Taxes Receivable	27,716	0	27,716	0
Accounts Receivable	2,057,293	2,231,594	4,288,887	0
Intergovernmental Receivable	8,731,059	105,628	8,836,687	727,009
Accrued Interest Receivable	320,452	254	320,706	0
Internal Balances	2,834,728	(2,834,728)	0	0
Due from Component Unit	8,403	0	8,403	0
Property Taxes Receivable	24,539,786	0	24,539,786	0
Special Assessments Receivable	44,589	0	44,589	0
Payments in Lieu of Taxes Receivable	239,911	0	239,911	0
Leases Receivable	419,823	180,585	600,408	0
Net OPEB Asset	5,232,919	160,276	5,393,195	0
Non-Depreciable/Amortizable Capital Assets	73,404,795	12,556,961	85,961,756	0
Depreciable/Amortizable Capital Assets, Net	114,039,570	92,617,354	206,656,924	0
Total Assets	383,916,623	114,659,495	498,576,118	2,342,690
Deferred Outflows of Resources				
Deferred Charge on Refunding	2,939	19,285	22,224	0
Pension	14,080,876	428,341	14,509,217	0
OPEB	225,165	5,594	230,759	0
Asset Retirement Obligation	0	417,334	417,334	0
Total Deferred Outflows of Resources	$14,308,980	$870,554	$15,179,534	$0

(continued)

Muskingum County, Ohio
Statement of Net Position (Continued)
December 31, 2025

	Primary Government			Component Unit
	Governmental Activities	Business - Type Activities	Total	Land Bank
Liabilities				
Matured Compensated Absences Payable	$15,473	$0	$15,473	$0
Accrued Wages and Benefits Payable	2,122,030	99,189	2,221,219	0
Accounts Payable	1,352,054	159,144	1,511,198	5,810
Contracts Payable	2,938,978	281,752	3,220,730	0
Intergovernmental Payable	1,406,677	158,469	1,565,146	0
Payroll Withholdings Payable	165,168	7,801	172,969	0
Retainage Payable	664,397	0	664,397	0
Accrued Interest Payable	244,913	3,407	248,320	0
Unearned Revenue	390,321	0	390,321	0
Claims Payable	1,361,643	0	1,361,643	0
Customer Deposits Payable	0	50,563	50,563	0
Notes Payable	34,000,000	0	34,000,000	0
Compensatory Time Payable	233,766	23,566	257,332	0
Personal Time Payable	107,787	2,870	110,657	0
Due to Primary Government	0	0	0	8,403
Long-Term Liabilities:				
Due Within One Year	5,684,491	2,205,879	7,890,370	0
Due In More Than One Year:				
Net Pension Liability	56,046,905	1,709,885	57,756,790	0
Other Amounts	46,582,501	21,712,741	68,295,242	0
Total Liabilities	153,317,104	26,415,266	179,732,370	14,213
Deferred Inflows of Resources				
Deferred Charge on Refunding	2,051	1,617	3,668	0
Property Taxes	22,988,592	0	22,988,592	0
Payments in Lieu of Taxes	239,911	0	239,911	0
Leases	419,823	180,585	600,408	0
Pension	657,540	15,002	672,542	0
OPEB	1,089,185	32,125	1,121,310	0
Total Deferred Inflows of Resources	25,397,102	229,329	25,626,431	0
Net Position				
Net Investment in Capital Assets	157,997,299	83,170,507	241,167,806	0
Restricted for:				
Capital Projects	7,935,859	0	7,935,859	0
Road and Bridge Projects	3,938,225	0	3,938,225	0
Starlight School Program	4,882,983	0	4,882,983	0
Children Services Programs	9,688,584	0	9,688,584	0
Senior Services	2,406,153	0	2,406,153	0
Tuberculosis Clinic Program	2,541,734	0	2,541,734	0
Court Corrections	3,392,117	0	3,392,117	0
Community Development Programs	77,594	0	77,594	0
Real Estate Assessment	2,777,323	0	2,777,323	0
Delinquent Real Estate Tax and Collection	1,297,369	0	1,297,369	0
Mental Health Programs	215,359	0	215,359	0
Law Enforcement and Public Safety	1,436,825	0	1,436,825	0
Emergency 911	487,961	0	487,961	0
OneOhio Opioid Programs	2,403,614	0	2,403,614	0
Juvenile Court/Detention Programs	320,269	0	320,269	0
Other Purposes	793,841	0	793,841	727,009
OPEB	5,232,919	160,276	5,393,195	0
Unrestricted	11,685,369	5,554,671	17,240,040	1,601,468
Total Net Position	$219,511,397	$88,885,454	$308,396,851	$2,328,477

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Activities
For the Year Ended December 31, 2025

		Program Revenues		
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants Contributions, and Interest
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	$14,360,188	$6,707,756	$318,053	$0
Judicial	10,937,976	1,193,271	1,333,302	0
Public Safety	21,154,748	3,970,599	1,995,317	1,919,211
Public Works	11,557,868	139,481	9,208,804	3,083,529
Public Works - Intergovernmental	1,763,353	0	0	0
Health	1,722,478	457,898	82,544	0
Health - Intergovernmental	1,770,375	0	186,925	0
Human Services	39,192,381	3,351,442	22,649,891	0
Community and Economic Development	444,587	0	263,961	0
Interest	3,085,119	0	0	0
Total Governmental Activities	105,989,073	15,820,447	36,038,797	5,002,740
Business-Type Activities:				
Sewer	5,935,101	5,160,623	0	3,589,278
Water	5,761,574	5,936,360	0	7,465,293
Total Business-Type Activities	11,696,675	11,096,983	0	11,054,571
Total Primary Government	$117,685,748	$26,917,430	$36,038,797	$16,057,311
Component Unit				
Land Bank	$2,002,582	$0	$2,549,704	0

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

Increase in Net Position Before Transfers

Transfers

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

	Net (Expense) Revenue and Change in Net Position			
	Primary Government			
	Governmental Activities	Business - Type Activities	Total	Component Unit Land Bank
	($7,334,379)	$0	($7,334,379)	$0
	(8,411,403)	0	(8,411,403)	0
	(13,269,621)	0	(13,269,621)	0
	873,946	0	873,946	0
	(1,763,353)	0	(1,763,353)	0
	(1,182,036)	0	(1,182,036)	0
	(1,583,450)	0	(1,583,450)	0
	(13,191,048)	0	(13,191,048)	0
	(180,626)	0	(180,626)	0
	(3,085,119)	0	(3,085,119)	0
	(49,127,089)	0	(49,127,089)	0
	0	2,814,800	2,814,800	0
	0	7,640,079	7,640,079	0
	0	10,454,879	10,454,879	0
	(49,127,089)	10,454,879	(38,672,210)	0
	0	0	0	547,122
	6,252,810	0	6,252,810	0
	679,555	0	679,555	0
	762,133	0	762,133	0
	1,589,112	0	1,589,112	0
	2,154,865	0	2,154,865	0
	7,257,353	0	7,257,353	0
	3,810,549	0	3,810,549	0
	26,773,779	0	26,773,779	0
	463,721	0	463,721	0
	446,550	0	446,550	0
	3,518,763	0	3,518,763	0
	5,746,742	4,546	5,751,288	49,974
	304,173	0	304,173	0
	545,958	204,643	750,601	(41,500)
	60,306,063	209,189	60,515,252	8,474
	11,178,974	10,664,068	21,843,042	555,596
	171,909	(171,909)	0	0
	11,350,883	10,492,159	21,843,042	555,596
	208,160,514	78,393,295	286,553,809	1,772,881
	$219,511,397	$88,885,454	$308,396,851	$2,328,477

Muskingum County, Ohio
Balance Sheet
Governmental Funds
December 31, 2025

	General	Starlight School Levy	Jail Construction
Assets			
Equity in Pooled Cash and Cash Equivalents	$33,418,685	$4,596,314	$53,692,061
Cash and Cash Equivalents in Segregated Accounts	1,217,420	0	0
Cash and Cash Equivalents with Fiscal Agents	0	64,790	0
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	151,334	0	0
Receivables:			
Property Taxes	6,693,989	8,230,734	0
Payments in Lieu of Taxes	0	0	0
Permissive Sales Taxes	6,986,952	0	0
Permissive Motor Vehicle License Tax	0	0	0
Lodging Taxes	0	0	0
Accounts	197,372	556	0
Accrued Interest	320,452	0	0
Intergovernmental	1,865,884	952,419	0
Interfund	3,915,475	0	0
Special Assessments	0	0	0
Leases	419,823	0	0
Due from Component Unit	0	0	0
Materials and Supplies Inventory	237,394	21,477	0
Prepaid Items	503,999	69,379	0
Total Assets	$55,928,779	$13,935,669	$53,692,061
Liabilities			
Accounts Payable	$306,220	$40,579	$0
Accrued Wages and Benefits Payable	1,090,053	236,610	0
Contracts Payable	17,829	0	2,910,531
Matured Compensated Absences Payable	11,800	0	0
Accrued Interest Payable	0	0	100,302
Retainage Payable	0	0	664,397
Interfund Payable	3,314	0	0
Intergovernmental Payable	711,888	245,753	0
Unearned Revenue	0	0	0
Notes Payable	0	0	34,000,000
Payroll Withholdings Payable	90,353	13,837	0
Total Liabilities	2,231,457	536,779	37,675,230
Deferred Inflows of Resources			
Property Taxes	6,248,853	7,724,286	0
Payments in Lieu of Taxes	0	0	0
Leases	419,823	0	0
Unavailable Revenue	7,203,298	1,193,179	0
Total Deferred Inflows of Resources	13,871,974	8,917,465	0
Fund Balances			
Nonspendable	892,727	90,856	0
Restricted	0	4,390,569	16,016,831
Committed	1,115,434	0	0
Assigned	9,425,714	0	0
Unassigned (Deficit)	28,391,473	0	0
Total Fund Balances	39,825,348	4,481,425	16,016,831
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$55,928,779	$13,935,669	$53,692,061

See accompanying notes to the basic financial statements

Other Governmental Funds	Total Governmental Funds
$30,481,453	$122,188,513
474,535	1,691,955
9,554	74,344
0	151,334
9,615,063	24,539,786
239,911	239,911
0	6,986,952
133,856	133,856
27,716	27,716
1,762,923	1,960,851
0	320,452
5,912,756	8,731,059
154,438	4,069,913
44,589	44,589
0	419,823
8,403	8,403
559,611	818,482
336,794	910,172
$49,761,602	$173,318,111
$1,005,255	$1,352,054
795,367	2,122,030
10,618	2,938,978
3,673	15,473
0	100,302
0	664,397
1,231,871	1,235,185
449,036	1,406,677
390,321	390,321
0	34,000,000
60,978	165,168
3,947,119	44,390,585
9,015,453	22,988,592
239,911	239,911
0	419,823
7,203,785	15,600,262
16,459,149	39,248,588
896,405	1,879,988
28,606,100	49,013,500
234	1,115,668
0	9,425,714
(147,405)	28,244,068
29,355,334	89,678,938
$49,761,602	$173,318,111

Muskingum County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2025

Total Governmental Fund Balances		$89,678,938
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		187,444,365
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	1,551,194	
Special Assessments	44,589	
Lodging Taxes	3,910	
Permissive Sales Taxes	4,882,092	
Charges for Services	284,392	
Licenses and Permits	3,139	
Fines, Forfeitures, and Settlements	1,722,266	
Intergovernmental	6,902,115	
Investment Earnings/Interest	182,724	
Rent and Leases	7,412	
Contributions and Donations	265	
Other	16,164	15,600,262
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.		17,794,770
Deferred charges on refundings do not provide current financial resources and therefore are not reported in the funds:		
Deferred Outflows	2,939	
Deferred Inflows	(2,051)	888
In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.		(144,611)
The net OPEB asset 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 OPEB Asset	5,232,919	
Deferred Outflows - Pension	14,080,876	
Deferred Outflows - OPEB	225,165	
Net Pension Liability	(56,046,905)	
Deferred Inflows - Pension	(657,540)	
Deferred Inflows - OPEB	(1,089,185)	(38,254,670)
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	(233,766)	
Personal Time Payable	(107,787)	(341,553)
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	(35,312,602)	
Special Assessments Bonds Payable and Unamortized Premiums	(115,006)	
OPWC Loans Payable	(2,061,823)	
State Infrastructure Bank Loan Payable	(2,131,815)	
Compensated Absences Payable	(12,026,961)	
Leases Payable	(228,706)	
Subscriptions Payable	(390,079)	(52,266,992)
Net Position of Governmental Activities		$219,511,397

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, 2025

	General	Starlight School Levy	Jail Construction
Revenues			
Property Taxes	$6,240,765	$7,201,009	$0
Special Assessments	0	0	0
Lodging Taxes	0	0	0
Permissive Sales Taxes	26,388,443	0	0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	6,900,238	134,435	0
Licenses and Permits	528,612	0	0
Fines, Forfeitures, and Settlements	455,829	0	0
Intergovernmental	4,814,247	3,673,828	0
Investment Earnings/Interest	5,425,561	10,480	1,919,211
Payments in Lieu of Taxes	208,741	0	0
Rent and Leases	357,348	0	0
Contributions and Donations	63,800	24,325	0
Other	132,229	66,849	0
Total Revenues	51,515,813	11,110,926	1,919,211
Expenditures			
Current:			
General Government:			
Legislative and Executive	13,241,131	0	0
Judicial	10,199,952	0	0
Public Safety	17,211,487	0	0
Public Works	282,775	0	0
Health	472,929	0	0
Human Services	853,158	10,943,010	0
Community and Economic Development	0	0	0
Capital Outlay	711,218	0	25,815,201
Intergovernmental	1,763,353	0	0
Debt Service:			
Principal Retirement	109,784	1,885	0
Interest	22,620	544	1,334,763
Total Expenditures	44,868,407	10,945,439	27,149,964
Excess of Revenues Over (Under) Expenditures	6,647,406	165,487	(25,230,753)
Other Financing Sources (Use)			
State Infrastructure Bank Loan Issued	0	0	0
OWDA Loans Issued	0	0	0
OPWC Loans Issued	0	0	0
Proceeds from the Sale of Capital Assets	14,211	0	0
Inception of Lease	212,348	26,880	0
Inception of Subscription	201,366	0	0
Transfers In	176,447	0	1,337,333
Transfers Out	(5,288,949)	0	0
Total Other Financing Sources (Use)	(4,684,577)	26,880	1,337,333
Net Change in Fund Balances	1,962,829	192,367	(23,893,420)
Fund Balances Beginning of Year	37,862,519	4,289,058	39,910,251
Fund Balances End of Year	$39,825,348	$4,481,425	$16,016,831

See accompanying notes to the basic financial statements

Nonmajor Governmental Funds	Total Governmental Funds
$8,969,543	$22,411,317
10,237	10,237
446,877	446,877
0	26,388,443
463,721	463,721
6,056,526	13,091,199
293,436	822,048
638,027	1,093,856
33,817,816	42,305,891
460,606	7,815,858
95,432	304,173
14,494	371,842
416,184	504,309
423,432	622,510
52,106,331	116,652,281
1,377,932	14,619,063
589,741	10,789,693
3,951,094	21,162,581
10,822,145	11,104,920
1,285,578	1,758,507
27,592,053	39,388,221
444,587	444,587
4,471,902	30,998,321
1,770,375	3,533,728
2,151,151	2,262,820
1,663,433	3,021,360
56,119,991	139,083,801
(4,013,660)	(22,431,520)
128,081	128,081
132,605	132,605
530,432	530,432
39,889	54,100
0	239,228
0	201,366
4,580,774	6,094,554
(633,696)	(5,922,645)
4,778,085	1,457,721
764,425	(20,973,799)
28,590,909	110,652,737
$29,355,334	$89,678,938

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, 2025

Net Change in Fund Balances - Governmental Funds		($20,973,799)
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	35,761,563	
Current Year Depreciation/Amortization	(5,072,261)	30,689,302
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	(54,100)	
Loss on Disposal of Capital Assets	(269,303)	(323,403)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:		
Delinquent Property Taxes	95,060	
Special Assessments	(10,237)	
Lodging Taxes	(327)	
Permissive Sales Taxes	385,336	
Charges for Services	(72,344)	
Licenses and Permits	992	
Fines, Forfeitures, and Settlements	511,512	
Intergovernmental	(260,952)	
Investment Earnings/Interest	(58,329)	
Rent and Leases	1,342	
Contributions and Donations	265	
Other	(26,868)	565,450
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts amounts as deferred outflows:		
Pension	5,996,816	
OPEB	44,853	6,041,669
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB assets are reported as pension/OPEB expense in the statement of activities:		
Pension	(7,249,756)	
OPEB	1,652,392	(5,597,364)
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	1,331,500	
Special Assessment Bonds	8,391	
OWDA Loans	132,605	
OPWC Loans	348,644	
State Infrastructure Bank Loan	108,086	
Lease	20,927	
Subscription	312,667	2,262,820

(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, 2025

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	(98,224)	
Amortization of Deferred Amount on Refunding - Deferred Outflow	(2,496)	
Amortization of Deferred Amount on Refunding - Deferred Inflow	684	
Amortization of Bond Premium	36,277	(63,759)
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:		
OWDA Loans Issued	(132,605)	
OPWC Loans Issued	(530,432)	
State Infrastructure Bank Loans Issued	(128,081)	(791,118)
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.		(440,594)
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 in governmental funds:		
Compensatory Time Payable	(11,350)	
Personal Time Payable	(15,777)	
Compensated Absences Payable	(860,260)	(887,387)
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.		869,066
Change in Net Position of Governmental Activities		$11,350,883

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, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$4,607,594	$4,607,594	$6,240,287	$1,632,693
Permissive Sales Taxes	24,750,000	24,750,000	26,310,586	1,560,586
Charges for Services	5,454,550	5,454,550	6,865,622	1,411,072
Licenses and Permits	496,200	496,200	526,690	30,490
Fines, Forfeitures, and Settlements	277,500	277,500	451,297	173,797
Intergovernmental	3,976,600	4,107,884	4,872,999	765,115
Interest	1,348,315	1,348,315	4,503,498	3,155,183
Payments in Lieu of Taxes	206,011	206,011	208,741	2,730
Rent and Leases	252,000	252,000	367,534	115,534
Contributions and Donations	0	0	63,800	63,800
Other	332,500	305,000	183,422	(121,578)
Total Revenues	41,701,270	41,805,054	50,594,476	8,789,422
Expenditures				
Current:				
General Government:				
Legislative and Executive	14,210,392	16,712,862	14,542,845	2,170,017
Judicial	10,832,885	11,101,668	10,243,096	858,572
Public Safety	17,441,005	18,232,177	17,569,453	662,724
Public Works	314,375	316,763	285,247	31,516
Health	468,850	500,475	487,792	12,683
Human Services	1,095,444	1,127,572	882,490	245,082
Capital Outlay	0	757,926	757,925	1
Intergovernmental	1,049,800	2,021,578	1,873,329	148,249
Total Expenditures	45,412,751	50,771,021	46,642,177	4,128,844
Excess of Revenues Over (Under) Expenditures	(3,711,481)	(8,965,967)	3,952,299	12,918,266
Other Financing Sources (Uses)				
Proceeds from the Sale of Capital Assets	0	27,500	14,211	(13,289)
Advances In	200,000	200,000	291,381	91,381
Advances Out	0	0	(176,514)	(176,514)
Transfers In	0	11,000	176,447	165,447
Transfers Out	(4,675,068)	(5,281,021)	(4,844,430)	436,591
Total Other Financing Sources (Uses)	(4,475,068)	(5,042,521)	(4,538,905)	503,616
Net Change in Fund Balance	(8,186,549)	(14,008,488)	(586,606)	13,421,882
Fund Balance Beginning of Year	30,899,192	30,899,192	30,899,192	0
Prior Year Encumbrances Appropriated	2,003,730	2,003,730	2,003,730	0
Fund Balance End of Year	$24,716,373	$18,894,434	$32,316,316	$13,421,882

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, 2025

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
Revenues				
Property Taxes	$7,248,095	$7,248,095	$7,185,362	($62,733)
Charges for Services	134,600	134,600	134,263	(337)
Intergovernmental	3,318,352	3,741,599	3,696,018	(45,581)
Interest	5,000	5,000	10,480	5,480
Contributions and Donations	1,317,500	740,500	24,298	(716,202)
Other	20,000	20,000	67,869	47,869
Total Revenues	12,043,547	11,889,794	11,118,290	(771,504)
Expenditures				
Current:				
Human Services	13,107,281	13,241,779	11,211,488	2,030,291
Excess of Revenues Under Expenditures	(1,063,734)	(1,351,985)	(93,198)	1,258,787
Other Financing Source				
Advances In	39,600	0	0	0
Net Change in Fund Balance	(1,024,134)	(1,351,985)	(93,198)	1,258,787
Fund Balance Beginning of Year	4,155,752	4,155,752	4,155,752	0
Prior Year Encumbrances Appropriated	132,469	132,469	132,469	0
Fund Balance End of Year	$3,264,087	$2,936,236	$4,195,023	$1,258,787

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2025

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer	Water	Total	
Assets				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	$4,205,897	$5,314,239	$9,520,136	$19,027,536
Cash and Cash Equivalents with Fiscal Agents	0	0	0	32,435
Prepaid Items	17,421	41,895	59,316	0
Materials and Supplies Inventory	3,387	8,169	11,556	0
Receivables:				
Accounts	1,585,861	645,733	2,231,594	96,442
Intergovernmental	0	105,628	105,628	0
Accrued Interest	0	254	254	0
Leases	0	180,585	180,585	0
Interfund	3,171	1,501	4,672	0
Total Current Assets	5,815,737	6,298,004	12,113,741	19,156,413
Noncurrent Assets:				
Restricted Assets:				
Restricted Cash and Cash Equivalents	0	50,563	50,563	0
Net OPEB Asset	53,424	106,852	160,276	0
Non-Depreciable Capital Assets	4,133,186	8,423,775	12,556,961	0
Depreciable Capital Assets, Net	45,514,226	47,103,128	92,617,354	0
Total Noncurrent Assets	49,700,836	55,684,318	105,385,154	0
Total Assets	55,516,573	61,982,322	117,498,895	19,156,413
Deferred Outflows of Resources				
Deferred Charge on Refunding	18,885	400	19,285	0
Pension	142,779	285,562	428,341	0
OPEB	1,865	3,729	5,594	0
Asset Retirement Obligation	417,334	0	417,334	0
Total Deferred Outflows of Resources	580,863	289,691	870,554	0

(continued)

Muskingum County, Ohio
Statement of Fund Net Position
Proprietary Funds (Continued)
December 31, 2025

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sewer	Water	Total	
Liabilities				
Current Liabilities:				
Accrued Wages and Benefits Payable	$36,910	$62,279	$99,189	$0
Intergovernmental Payable	129,016	29,453	158,469	0
Accounts Payable	18,460	140,684	159,144	0
Contracts Payable	41,674	240,078	281,752	0
Accrued Interest Payable	3,382	25	3,407	0
Interfund Payable	2,839,400	0	2,839,400	0
Claims Payable - Health Benefits	0	0	0	1,361,643
Payroll Withholdings Payable	3,114	4,687	7,801	0
Compensatory Time Payable	10,759	12,807	23,566	0
Personal Time Payable	834	2,036	2,870	0
Current Portion of Compensated Absences Payable	67,091	153,919	221,010	0
Current Portion of General Obligation Bonds Payable	812,600	7,700	820,300	0
Current Portion of OWDA Loans Payable	460,651	673,693	1,134,344	0
Current Portion of OPWC Loans Payable	30,225	0	30,225	0
Total Current Liabilities	4,454,116	1,327,361	5,781,477	1,361,643
Noncurrent Liabilities:				
Customer Deposits Payable from Restricted Assets	0	50,563	50,563	0
Compensated Absences Payable	151,076	339,423	490,499	0
General Obligation Bonds Payable	594,086	8,652	602,738	0
OWDA Loans Payable	6,051,118	12,458,015	18,509,133	0
OPWC Loans Payable	619,604	0	619,604	0
Net Pension Liability	569,962	1,139,923	1,709,885	0
Asset Retirement Obligation	1,490,767	0	1,490,767	0
Total Noncurrent Liabilities	9,476,613	13,996,576	23,473,189	0
Total Liabilities	13,930,729	15,323,937	29,254,666	1,361,643
Deferred Inflows of Resources				
Deferred Charge on Refunding	1,617	0	1,617	0
Leases	0	180,585	180,585	0
Pension	5,000	10,002	15,002	0
OPEB	10,706	21,419	32,125	0
Total Deferred Inflows of Resources	17,323	212,006	229,329	0
Net Position				
Net Investment in Capital Assets	41,054,722	42,115,785	83,170,507	0
Restricted for OPEB	53,424	106,852	160,276	0
Unrestricted	1,041,238	4,513,433	5,554,671	17,794,770
Total Net Position	$42,149,384	$46,736,070	$88,885,454	$17,794,770

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, 2025

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues				
Charges for Services	$5,022,108	$5,743,762	$10,765,870	$12,206,949
Leases	0	22,187	22,187	0
Other	177,551	13,184	190,735	103,722
Total Operating Revenues	5,199,659	5,779,133	10,978,792	12,310,671
Operating Expenses				
Personnel Services	1,059,055	1,769,475	2,828,530	0
Contractual Services	2,089,569	1,373,175	3,462,744	1,800,521
Materials and Supplies	257,481	565,323	822,804	0
Claims	0	0	0	9,591,400
Depreciation/Amortization	2,140,952	1,953,077	4,094,029	0
Other	5,869	0	5,869	0
Total Operating Expenses	5,552,926	5,661,050	11,213,976	11,391,921
Operating Income (Loss)	(353,267)	118,083	(235,184)	918,750
Non-Operating Revenues (Expenses)				
Investment Earnings and Other Interest	0	4,546	4,546	0
Loss on Disposal of Capital Assets	(32,885)	(9,994)	(42,879)	0
Interest Expense	(349,290)	(90,530)	(439,820)	0
Other Non-Operating Revenues	0	13,908	13,908	0
Other Non-Operating Expenses	0	0	0	(49,684)
Total Non-Operating Revenues (Expenses)	(382,175)	(82,070)	(464,245)	(49,684)
Gain (Loss) Before Capital Contributions	(735,442)	36,013	(699,429)	869,066
Capital Contributions	3,727,793	7,635,704	11,363,497	0
Transfers Out	(171,909)	0	(171,909)	0
Change in Net Position	2,820,442	7,671,717	10,492,159	869,066
Net Position Beginning of Year	39,328,942	39,064,353	78,393,295	16,925,704
Net Position End of Year	$42,149,384	$46,736,070	$88,885,454	$17,794,770

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	$4,766,615	$5,732,834	$10,499,449	$0
Cash Received from Transactions with Other Funds	0	0	0	12,204,604
Cash Received from Other Operating Revenues	177,551	13,184	190,735	18,132
Cash Payments for Employee Services and Benefits	(1,013,305)	(1,660,774)	(2,674,079)	0
Cash Payments for Goods and Services	(2,301,869)	(1,921,753)	(4,223,622)	(1,800,521)
Cash Payments for Claims	0	0	0	(9,400,460)
Cash Payments for Other Operating Expenses	(5,869)	0	(5,869)	0
Other Non-Operating Revenues	0	13,908	13,908	0
Other Non-Operating Expenses	0	0	0	(49,684)
Utility Deposits Received	0	9,150	9,150	0
Utility Deposits Returned	0	(1,168)	(1,168)	0
Utility Deposits Applied	0	(7,208)	(7,208)	0
Net Cash Provided by Operating Activities	1,623,123	2,178,173	3,801,296	972,071
Cash Flows from Noncapital Financing Activities				
Transfers Out	(171,909)	0	(171,909)	0
Cash Flows from Capital and Related Financing Activities				
Payment for Capital Acquisitions	(5,151,159)	(7,874,490)	(13,025,649)	0
Proceeds from Sale of Capital Assets	2,037	0	2,037	0
OWDA Loans Issued	2,272,942	1,131,579	3,404,521	0
Tap-In Fees	254,409	170,411	424,820	0
Capital Grants	3,626,677	7,359,665	10,986,342	0
Capital Grants from Other Funds	170,037	0	170,037	0
Leases	0	22,187	22,187	0
Interest Received from Leases	0	4,577	4,577	0
Principal Paid on General Obligation Bonds	(793,900)	(211,800)	(1,005,700)	0
Principal Paid on OWDA Loans	(2,721,672)	(1,153,125)	(3,874,797)	0
Principal Paid on OPWC Loan	(30,225)	0	(30,225)	0
Principal Paid on Interfund Activity Notes	(200,800)	0	(200,800)	0
Interest Paid on General Obligation Bonds	(67,374)	(6,662)	(74,036)	0
Interest Paid on OWDA Loans	(211,937)	(58,525)	(270,462)	0
Interest Paid on Interfund Activity Notes	(97,590)	0	(97,590)	0
Net Cash Used for Capital and Related Financing Activities	(2,948,555)	(616,183)	(3,564,738)	0
Net Increase (Decrease) in Cash and Cash Equivalents	(1,497,341)	1,561,990	64,649	972,071
Cash and Cash Equivalents Beginning of Year	5,703,238	3,802,812	9,506,050	18,087,900
Cash and Cash Equivalents End of Year	$4,205,897	$5,364,802	$9,570,699	$19,059,971

(continued)

Muskingum County, Ohio
Statement of Cash Flows
Proprietary Funds (Continued)
For the Year Ended December 31, 2025

	Business - Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities				
Operating Income (Loss)	($353,267)	$118,083	($235,184)	$918,750
Adjustments:				
Other Non-Operating Revenues	0	13,908	13,908	0
Other Non-Operating Expenses	0	0	0	(49,684)
Depreciation/Amortization	2,140,952	1,953,077	4,094,029	0
(Increases) Decreases in Assets:				
Prepaid Items	(9,804)	(25,897)	(35,701)	0
Materials and Supplies Inventory	(628)	(1,045)	(1,673)	0
Accounts Receivable	(255,372)	(10,457)	(265,829)	(76,632)
Interfund Receivable	(121)	(471)	(592)	0
Decrease in Deferred Outflows - Pension	54,989	109,975	164,964	0
Decrease in Deferred Outflows - OPEB	19,182	38,364	57,546	0
Increase in Deferred Outflows - Asset Retirement Obligation	55,379	0	55,379	0
Increases (Decreases) in Liabilities:				
Accrued Wages and Benefits Payable	6,503	6,060	12,563	0
Intergovernmental Payable	23,197	2,242	25,439	0
Payroll Withholdings Payable	254	413	667	0
Accounts Payable	(20,592)	44,986	24,394	0
Claims Payable	0	0	0	179,637
Compensatory Time Payable	4,718	5,880	10,598	0
Personal Time Payable	784	293	1,077	0
Compensated Absences Payable	34,998	100,280	135,278	0
Customer Deposits Payable	0	774	774	0
Net Pension Liability	53,215	106,421	159,636	0
Net OPEB Liability	(10,305)	(20,610)	(30,915)	0
Decrease in Deferred Inflows - Leases	0	(22,187)	(22,187)	0
Decrease in Deferred Inflows - Pension	(94,644)	(189,287)	(283,931)	0
Decrease in Deferred Inflows - OPEB	(26,315)	(52,629)	(78,944)	0
Net Cash Provided by Operating Activities	$1,623,123	$2,178,173	$3,801,296	$972,071
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position:				
Equity in Pooled Cash and Cash Equivalents	$4,205,897	$5,314,239	$9,520,136	$19,027,536
Cash and Cash Equivalents with Fiscal Agent	0	0	0	32,435
Noncurrent Assets: Restricted Asset - Equity in Pooled Cash and Cash Equivalents	0	50,563	50,563	0
Total Cash and Cash Equivalents at End of Year	$4,205,897	$5,364,802	$9,570,699	$19,059,971
Noncash Capital Financing Transactions:				
Change in Unrecorded Cash for Tap-In Fees	$42	$0	$42	$0
Change in Unrecorded Cash for Charges for Services	4,406	6,009	10,415	0
Change in Unrecorded Cash for Employee Payroll Withholdings	609	992	1,601	0
Changes in Accounts Receivable for Tap-In Fees	(115,894)	0	(115,894)	0
Proceeds from Sale of Capital Assets from a Trade In	0	20,000	20,000	0
Acquisition of Capital Assets - Accounts Payable Current Year	0	23,380	23,380	0
Acquisition of Capital Assets - Contracts Payable Prior Year	(249,001)	(158,921)	(407,922)	0
Acquisition of Capital Assets - Contracts Payable Current Year	41,674	240,078	281,752	0
Acquisition of Capital Assets - Retainage Payable Prior Year	(59,449)	(24,433)	(83,882)	0

See accompanying notes to the basic financial statements

Muskingum County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2025

Assets	
Equity in Pooled Cash and Cash Equivalents	$31,137,558
Cash and Cash Equivalents in Segregated Accounts	1,923,497
Receivables:	
Intergovernmental	4,598,294
Accounts	2,281,984
Property Taxes	113,193,226
Payments in Lieu of Taxes	786,448
Total Assets	153,921,007
Liabilities	
Intergovernmental Payable	8,823,330
Accounts Payable	18,162
Total Liabilities	8,841,492
Deferred Inflows of Resources	
Property Taxes	106,323,248
Payments in Lieu of Taxes	786,448
Total Deferred Inflow of Resources	107,109,696
Net Position	
Restricted for Individuals, Organizations, and Other Governments	$37,969,819

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, 2025

Additions	
Intergovernmental	$12,415,855
Amounts Received As Fiscal Agent	25,038,184
Licenses, Permits, and Fees for Other Governments	15,560,083
Fines, Forfeitures, and Settlements for Other Governments	3,580,754
Property Tax Collections for Other Governments	108,642,234
Sheriff Sale Collections for Individuals, Organizations, and Other Governments	1,021,017
Amounts Received for Others	518,375
Total Additions	166,776,502
Deductions	
Distributions to the State of Ohio	320,957
Distributions as Fiscal Agent	21,464,178
Licenses, Permits, and Fees Distributions to Other Governments	14,922,095
Fines, Forfeitures, and Settlements Distributions to Other Governments	4,578,968
Distributions of State Funds to Other Governments	12,415,855
Property Tax Distributions to Other Governments	109,440,138
Distributions to Individuals	188,692
Total Deductions	163,330,883
Change in Net Position	3,445,619
Net Position Beginning of Year	34,524,200
Net Position End of Year	$37,969,819

See accompanying notes to the basic financial statements

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 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.

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 Rural Ohio Hospital Joint Funding District (the District) was established through the passage of Amended Substitute House Bill No. 96 to impose a local tax on hospitals within its jurisdiction for the purpose of generating the nonfederal share of Medicaid expenditures related to the Rural Ohio Hospital Tax Pilot Program. The District is governed by a three-member Board of Trustees. Members of the Board of Trustees consist of one commissioner from Muskingum County, one commissioner from Hocking County, and one commissioner from Perry County. The Board exercises all powers over the operations of the District including budgeting, appropriating, and contracting.

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
South East Area Transit Authority
Muskingum Families & Children First Council
Area Agency on Aging
Ohio Mid-Eastern Governments Association
Zanesville-Muskingum County Port Authority
Perry Multi-County Juvenile Facility
Muskingum County Center for Seniors
Rural Ohio Hospital Joint Funding District

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.
County Commissioners Association of Ohio 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 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.

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.

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 County's workers' compensation retrospective rating plan program repayments back to the County funds that contributed to the fund in prior years. The Self-Insurance Health Internal Service Fund had activity on the Statement of Fund Net Position but the Self-Insurance Workers' Compensation Fund had no year end balances. Both Internal Service Funds had activity for 2025 on the Statement of Revenues, Expenditures, and Changes in Fund Net Position and the Statement of Cash Flows

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.

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.

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, 2025, but which were levied to finance year 2026 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; contributions and donations; and other revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

The details of these unavailable revenues are identified on the Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities found on page 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 Special Revenue Fund was not budgeted because the County did not anticipate any financial activity within this fund and none occurred. Childrens' 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 2025, investments were limited to money market mutual funds, federal home loan mortgage corporation bonds, federal home loan bank bonds, federal agriculture mortgage corporation bonds, United States treasury notes and bills, and marketable certificates of deposit. 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 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 2025 amounted to $5,425,561, which includes $3,953,557 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 or enabling legislation. Restricted assets in the General Fund includes unclaimed monies legally required to be maintained until the end of a five-year holding period. 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 OPEB plan for future benefits.

Receivables and Payables

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability. Using 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, 2025, 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.

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 capitalized.

The County is reporting intangible right-to-use assets related to lease assets and subscription assets. The lease assets include land improvements and 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 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.

All reported capital assets are depreciated/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 asset's useful life.

Depreciation and amortization are computed using the following useful lives:

Description	Governmental Activities Estimated Lives	Business-Type Activities Estimated Lives
Tangible Assets		
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
Intangible Right-to-Use Assets		
Land Improvements	10 Years	N/A
Equipment	5 Years	N/A
Software	1-5 Years	N/A
Infrastructure	N/A	75 years

Infrastructure recorded for governmental activities included primarily roads and bridges, and also includes infrastructure acquired prior to December 31, 1980. Infrastructure for business-type activities includes sewer and water lines.

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, where applicable.

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.

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 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:

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 2026'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.

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 OPEB plans represent the corresponding restricted asset amounts held in trust by the OPEB plans for future benefits.

Leases, Subscriptions Payable, and Subscription-Based Information Technology Arrangements (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.

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; however, certain SBITA arrangements were made prior to the commencement of the subscription term. The County currently has five SBITA arrangements for software, which have between two-to-five-year terms, beginning in 2022 and ending in 2028. See Note 16 for additional information on subscriptions payable.

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 2025, 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 2014.

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 2025, 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.

NOTE 3 - CHANGES IN ACCOUNTING PRINCIPLES

For 2025, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 102, *Certain Risk Disclosures*. GASB 102 will provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB 102 requirements apply only to note disclosure and do not have any effect on beginning net position/fund balance. The County implemented GASB 102 and evaluated their concentrations and constraints but did not have any events that required disclosure.

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.

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:

Net Change in Fund Balances
General and Major Special Revenue Fund

	General	Starlight School Levy
GAAP Basis	$1,962,829	$192,367
Net Adjustment for		
Revenue Accruals	(580,863)	(1,150)
Beginning 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
End of the Year:		
Unrecorded Cash/Interest	(495,166)	0
Fair Value Adjustment	(886,735)	0
Segregated Cash	(1,217,420)	0
Custodial Fund/		
Cash Reallocation	(433,326)	(297,818)
Prepaid Items	(503,999)	(69,379)
Net Adjustment for		
Expenditure Accruals	409,244	(79,440)
Advances In	291,381	0
Advances Out	(176,514)	0
Transfers Out	444,519	0
Encumbrances	(2,277,876)	(168,263)
Budget Basis	($586,606)	($93,198)

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, 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 fair 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.

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, 2025, the County's Starlight School Levy Special Revenue Fund had a cash balance of $64,790 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 $26,253 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".

Investments

As of December 31, 2025, the County had the following investments. All investments are in an internal investment pool.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Applicable Investments	Moodys Rating
Fair Value - Level One Inputs				
Money Market Mutual Funds	$4,571,408	Under One Year	5.53%	Unrated
Fair Value - Level Two Inputs				
Federal Home Loan Mortgage Corporation Bonds	1,999,844	8/7/2029	2.42%	AA1
Federal Home Loan Bank Bonds	7,176,542	03/13/2026-02/25/2027	8.68%	AA1
Federal Agriculture Mortgage Corporation Bonds	2,010,234	01/15/2026-01/22/2029	2.43%	Unrated
US Treasury Notes	20,143,765	03/31/2026-12/31/2030	24.37%	AA1
US Treasury Bills	37,956,968	01/22/2026-12/24/2026	45.91%	Unrated
Marketable Certificates of Deposit	8,816,179	01/22/2026-11/21/2030	10.66%	Unrated
Total Fair Value - Level Two Inputs	78,103,532			
Total	$82,674,940		100.00%	

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, 2025. 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.

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 2025 for real and public utility property taxes represents collections of 2024 taxes.

2025 real property taxes were levied after October 1, 2025, on the assessed value as of January 1, 2025, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2025 real property taxes are collected in and intended to finance 2026.

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. 2025 public utility property taxes which became a lien December 31, 2024, were levied after October 1, 2025, and are collected in 2026 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2025, was $11.30 per $1,000 of assessed value.

The assessed values of real and tangible personal property upon which 2025 property tax receipts were based are as follows:

Real Property	$2,606,300,810
Public Utility Personal Property	567,046,230
Total Assessed Value	$3,173,347,040

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, 2025, and for which there is an enforceable legal claim. In the governmental funds, the portion of the receivable not levied to finance 2025 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, 2025, 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 improvements have been made, and are either a 50 to 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, 2025.

Tax Abatement Program	Amount of 2025 Taxes Abated
Enterprise Zone Tax Exemptions	
Real Property	$384,137

As of December 31, 2025, the County's property taxes were reduced under two Enterprise Zone Tax Exemption agreements entered into by an overlapping government.

Overlapping Government	Amount of 2025 Taxes Abated
Enterprise Zone Tax Exemptions	
City of Zanesville	$58,735

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, 2025, 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.

Intergovernmental Receivable

A summary of the principal items of intergovernmental receivables follows:

Governmental Activities	Amount	Governmental Activities (continued)	Amount
Property Tax Allocations	$889,682	Felony Delinquent Care and Custody Grant	$301,387
Local Government Subsidies	485,144	Community Corrections Grant	359,214
Casino Tax Revenue	628,760	Brownfield Community-wide Assessment Grant	10,618
Drug Interdiction Grant	22,606	Children Services Grants and Subsidies	951,991
Homeland Security Grants	45,381	Public Assistance Grants and Subsidies	137,411
Public Defender Reimbursements	250,553	Child Support Enforcement Grants and Subsidies	170,272
Emergency Management Grant	13,313	Starlight School Levy Grants and Subsidies	671,004
Victims of Criminal Account Grant	32,860	Juvenile Court Lunch/Breakfast Program	5,844
MVL and Gasoline Tax Distributions	3,393,033	JEDD Income Tax Sharing	157,644
Community Development Block Grants	18,195	Miscellaneous Intergovernmental Receivables	17,247
Detention Reimbursements	25,756	Total Governmental Activities	8,731,059
Senior Center Area Agency on Aging	116,875		
Pre-Diversion Grant	26,269	**Business-Type Activities**	
		Appalachian Regional Commission Grant - Water	105,628
		Total Intergovernmental Receivables	$8,836,687

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.

Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in the accompanying financial statements as part of accounts receivable. As a participating subdivision, the County reported $1,496,412 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 $1,335,988 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 $1,551,194 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 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 $30,096. The County has $3,649 in delinquent special assessments at December 31, 2025.

Leases Receivable

The County is reporting leases receivable of $419,823 in the General Fund and $180,585 in the Water Enterprise Fund, respectively, at December 31, 2025. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2025, the County reported lease revenue of $60,435 and interest revenue of $9,885 in the General Fund and reported lease revenue of $22,187 and interest revenue of $4,578 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 - Farm Service Agency	2025	5	2029	Monthly
T-Mobile	2007	25	2032	Monthly

A summary of future lease amounts receivable is as follows:

	Governmental Activities		Business-Type Activities	
Year	Principal	Interest	Principal	Interest
2026	$77,280	$10,012	$23,531	$4,036
2027	79,464	7,828	24,932	3,462
2028	81,712	5,580	26,391	2,854
2029	72,695	3,197	27,912	2,211
2030	17,227	2,173	29,496	1,531
2031-2035	91,445	5,560	48,323	940
Total	$419,823	$34,350	$180,585	$15,034

NOTE 10 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2025, was as follows:

	Balance December 31, 2024	Additions	Reductions	Balance December 31, 2025
Governmental Activities				
Non-Depreciable Capital Assets				
Land	$7,237,714	$175,275	$0	$7,412,989
Land Improvements	35,357,921	10,211	0	35,368,132
Construction in Progress	6,543,025	27,936,936	(3,856,287)	30,623,674
Total Non-Depreciable Capital Assets	49,138,660	28,122,422	(3,856,287)	73,404,795
Depreciable Capital Assets				
Tangible Assets				
Land Improvements	2,052,590	86,947	0	2,139,537
Buildings	52,744,867	2,434,915	(289,783)	54,889,999
Machinery, Equipment, Furniture and Fixtures	10,671,225	1,438,828	(23,320)	12,086,733
Vehicles	11,283,640	1,753,487	(589,692)	12,447,435
Infrastructure	92,357,861	4,932,057	(1,211,278)	96,078,640
Total Tangible Assets	169,110,183	10,646,234	(2,114,073)	177,642,344
Intangible Right to Use				
Lease Assets				
Intangible Right to Use - Land Improvements	0	212,348	0	212,348
Intangible Right to Use - Equipment	19,318	26,880	0	46,198
Total Lease Assets	19,318	239,228	0	258,546
Subscription Assets				
Intangible Right to Use - Software	1,516,655	609,966	0	2,126,621
Total Depreciable Capital Assets	170,646,156	11,495,428	(2,114,073)	180,027,511
Less Accumulated Depreciation/Amortization				
Depreciation				
Land Improvements	(145,746)	(21,030)	0	(166,776)
Buildings	(20,648,668)	(1,152,025)	177,448	(21,623,245)
Machinery, Equipment, Furniture and Fixtures	(7,099,288)	(760,666)	23,320	(7,836,634)
Vehicles	(6,869,300)	(716,576)	546,058	(7,039,818)
Infrastructure	(27,161,837)	(1,761,683)	1,043,844	(27,879,676)
Total Depreciation	(61,924,839)	(4,411,980)	1,790,670	(64,546,149)
Amortization				
Intangible Right to Use				
Lease Assets				
Intangible Right to Use - Land Improvements	0	(16,883)	0	(16,883)
Intangible Right to Use Lease - Equipment	(8,913)	(4,044)	0	(12,957)
Total Lease Assets Amortization	(8,913)	(20,927)	0	(29,840)
Subscription Assets				
Intangible Right to Use - Software	(772,598)	(639,354)	0	(1,411,952)
Total Accumulated Depreciation/Amortization	(62,706,350)	(5,072,261) *	1,790,670	(65,987,941)
Total Depreciable Capital Assets, Net	107,939,806	6,423,167	(323,403)	114,039,570
Governmental Capital Assets, Net	$157,078,466	$34,545,589	($4,179,690)	$187,444,365

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of $3,856,287 to land improvements, buildings, and infrastructure.

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

	Depreciation	Amortization	Total
General Government:			
Legislative and Executive	$394,910	$652,914	$1,047,824
Judicial	203,365	0	203,365
Public Safety	818,835	2,159	820,994
Public Works	2,287,154	0	2,287,154
Health	96,254	0	96,254
Human Services	611,462	5,208	616,670
Total Depreciation Expense	$4,411,980	$660,281	$5,072,261

	Balance December 31, 2024	Additions	Reductions	Balance December 31, 2025
Business - Type Activities				
Non-Depreciable Capital Assets				
Land	$212,844	$0	$0	$212,844
Construction in Progress	11,536,894	11,812,956	(11,005,733)	12,344,117
Total Non-Depreciable Capital Assets	11,749,738	11,812,956	(11,005,733)	12,556,961
Depreciable Capital Assets				
Tangible Assets				
Buildings	2,190,755	6,758	(1,909)	2,195,604
Machinery, Equipment, Furniture and Fixtures	1,981,435	273,196	(71,636)	2,182,995
Vehicles	2,276,490	197,114	(4,362)	2,469,242
Infrastructure	135,854,183	11,574,686	(190,005)	147,238,864
Total Tangible Assets	142,302,863	12,051,754	(267,912)	154,086,705
Intangible Assets				
Infrastructure	10,124,878	0	0	10,124,878
Total Depreciable Capital Assets	152,427,741	12,051,754	(267,912)	164,211,583
Less Accumulated Depreciation/Amortization				
Depreciation				
Buildings	(809,388)	(53,362)	1,680	(861,070)
Machinery, Equipment, Furniture and Fixtures	(1,290,233)	(113,572)	71,636	(1,332,169)
Vehicles	(1,275,106)	(164,592)	4,362	(1,435,336)
Infrastructure	(61,879,439)	(3,632,404)	125,318	(65,386,525)
Total Depreciation	(65,254,166)	(3,963,930)	202,996	(69,015,100)
Amortization				
Intangible Asset				
Infrastructure	(2,449,030)	(130,099)	0	(2,579,129)
Total Accumulated Depreciation/Amortization	(67,703,196)	(4,094,029)	202,996	(71,594,229)
Total Depreciable Capital Assets, Net	84,724,545	7,957,725	(64,916)	92,617,354
Business - Type Activities Capital Assets, Net	$96,474,283	$19,770,681	($11,070,649)	$105,174,315

Included in additions and deletions in the above table is a reclass of construction in progress in the amount of $11,005,733 to infrastructure as a result of the completion of water and sewer projects.

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. (See Note 26)

Coverage is as follows:

Property:	
Direct Physical Loss or Damage	$297,750,625 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
Liability:	
General Liability	$1,000,000 each occurrence
Law Enforcement Liability	$1,000,000 each occurrence
	$3,000,000 annual aggregate
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	$150,000 each occurrence
	$150,000 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 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 $9,534,765.

The claims liability of the Self-Insurance Health Internal Service Fund of $1,361,643 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 2024 and 2025 were:

Self Insurance Health Fund	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2024	$884,050	$9,429,465	$9,131,509	$1,182,006
2025	1,182,006	9,580,097	9,400,460	1,361,643

(1) Claims Expense	$9,591,400
Decrease in Claims Reimbursement Receivable	(11,103)
Current Year Claims	$9,580,297

The County participates in the workers' compensation program provided by the State of Ohio. For 2025, 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 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/Net OPEB Asset
The net pension liability and the net OPEB 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 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 two separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan and the member-directed plan is a defined contribution 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 both plans, law enforcement and public safety divisions exist only within the traditional pension plan.

The traditional pension plan also includes members of the legacy combined plan, a hybrid defined benefit/defined contribution plan referred to as the combined plan division of the traditional pension plan throughout this disclosure. Prior to January 1, 2024, the combined plan was a separate pension plan. Effective January 1, 2022, the combined plan was no longer available for member selection. In October 2023, the legislature approved House Bill (HB) 33 which allowed for the consolidation of the combined plan into the traditional pension plan. The combined plan was consolidated into the traditional pension plan effective January 1, 2024, and is tracked as a separate division within the traditional pension plan. 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. Throughout this disclosure, references to the traditional pension plan are inclusive of the combined plan division, unless otherwise noted.

Members of the combined plan division earn a formula benefit similar to, but at a factor less than, the traditional pension plan benefit. This defined benefit is funded by employer contributions and associated investment earnings. Additionally, combined plan division member contributions are deposited into a defined contribution account in which the member self-directs the investment. Upon retirement or termination, the member may choose a defined contribution retirement distribution that is equal in amount to the member's contributions to the plan and investment gains or losses on those contributions. Members in this division may also elect to annuitize their defined contribution account balances.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional pension plan (applicable combined plan division requirements are separately identified) 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 Pension Plan Formula: (Excluding Combined Plan Division) 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 Pension Plan Formula: (Excluding Combined Plan Division)** 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 Pension Plan Formula: (Excluding Combined Plan Division)** 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 Division 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 Division 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 Division 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
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 pension plan state and local members (excluding the combined plan division) 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 division 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.

When a traditional pension 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 division 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 division members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan division consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan division 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:

	Traditional Pension Plan State and Local Divisions		
	Excluding Combined Plan Division	Combined Plan Division	Law Enforcement
2025 Statutory Maximum Contribution Rates			
Employer	14.0 %	14.0 %	18.1 %
Employee *	10.0 %	10.0 %	**
2025 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 division are not used to fund the defined benefit retirement allowance.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

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

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

For 2025, the County's contractually required contribution was $6,043,272 for the traditional pension plan (excluding combined plan division), $98,326 for the combined plan division, and $46,241 for the member-directed plan. Of these amounts, $802,534 is reported as an intergovernmental payable for the traditional pension plan (excluding combined plan division), $13,234 for the combined plan division, and $13,236 for the member-directed plan.

Plan Description - State Teachers Retirement System (STRS)

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

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

The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. 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 June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age; or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60. Effective June 1, 2030, through May 1, 2032, 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. 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 June 1, 2032, 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. Retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

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. Ad-hoc COLAs have been granted as follows:

- 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 1 percent one-time ad-hoc 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.

- Effective July 1, 2025, a 1.5 percent one-time ad-hoc COLA of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2026 as long as they retired prior to July 1, 2021.

In fiscal year 2025, the STRS Board approved a one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024 and was paid December 2024.

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2025 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2025, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was $78,321 for 2025. Of this amount, $3,168 is reported as an intergovernmental payable.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions The net pension liability for OPERS was measured as of December 31, 2024, and the net pension liability for STRS was measured as of June 30, 2025. 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 Former Traditional Plan	OPERS Legacy Combined Plan	OPERS Consolidated Traditional Pension Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:					
Current Measurement Date	N/A	N/A	0.2324900%	0.00418267%	
Prior Measurement Date	0.22877000%	0.16001500%	0.2278240% *	0.00335967%	
Change in Proportionate Share	N/A	N/A	0.0046660%	0.00082300%	
Proportionate Share of the:					
Net Pension Liability			$56,996,174	$760,616	$57,756,790
Pension Expense			7,497,100	16,428	7,513,528

*Effective January 1, 2024, the combined plan was consolidated with the traditional plan. The proportionate share percentage for the prior period for the consolidated traditional plan reflects an estimate based on the County's share of contributions to the pension plan relative to the contributions of all participating entities for both the former traditional plan and the legacy combined plan.

2025 pension expense for the member-directed defined contribution plan was $127,813. The aggregate pension expense for all pension plans was $7,641,341 for 2025.

At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS Traditional Pension Plan	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	$1,090,536	$75,313	$1,165,849
Net difference between projected and actual earnings on pension plan investments	6,723,821	0	6,723,821
Changes in proportion and differences between County contributions and proportionate share of contributions	322,145	116,338	438,483
County contributions subsequent to the measurement date	6,141,598	39,466	6,181,064
Total Deferred Outflows of Resources	$14,278,100	$231,117	$14,509,217
Deferred Inflows of Resources			
Net difference between projected and actual earnings on pension plan investments	$0	$105,412	$105,412
Changes in proportion and differences between County contributions and proportionate share of contributions	500,056	67,074	567,130
Total Deferred Inflows of Resources	$500,056	$172,486	$672,542

$6,181,064 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 2026. 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 Pension Plan	STRS	Total
Year Ending December 31:			
2026	$3,652,263	$72,187	$3,724,450
2027	7,423,217	(22,112)	7,401,105
2028	(2,594,223)	(3,830)	(2,598,053)
2029	(844,811)	(27,080)	(871,891)
Total	$7,636,446	$19,165	$7,655,611

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, 2024, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.9 percent, simple for calendar year 2025 then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	2.3 percent, simple through 2024, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

For the prior year, the actuarial assumptions for the Combined Legacy Plan included future salary increases (including inflation) of 2.75 percent to 8.25 percent, including wage inflation.

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 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, including 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 8.8 percent for 2024.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected 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 class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2024, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.42%
Domestic Equities	21.00	5.70
Real Estate	13.00	4.17
Private Equity	15.00	8.40
International Equities	20.00	6.10
Risk Parity	2.00	4.40
Other investments	5.00	2.54
Total	100.00%	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

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

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the Office's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (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%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	$93,242,439	$56,996,174	$26,875,844

Actuarial Assumptions - STRS
Key methods and assumptions used in the June 30, 2025, 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, 2025, 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, 2025. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2025. 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, 2025.

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	$1,269,051	$760,616	$330,671

NOTE 13 - DEFINED BENEFIT OPEB PLANS

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

Plan Description - Ohio Public Employees Retirement System (OPERS)
Plan Description – The Ohio Public Employees Retirement System (OPERS) administers two separate pension plans: the traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan and the member-directed plan is a defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, the 115 Health Care Trust (115 Trust), which was established in 2014 to fund health care for the Traditional Pension 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.

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.

OPERS members enrolled in the Traditional Pension 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 credit 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;

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 heath care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least page 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 on or prior to December 1, 2014, with at least 10 years of qualifying health care service credit will continue to be eligible for the OPERS health care program. Members with a retirement date after December 1, 2014, but 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	**Age and Service Requirements**	**Age and Service Requirements**
December 1, 2014 or Prior	***December 1, 2014 or Prior***	***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.

Beginning January 1, 2014, qualifying contributing service credit for health care will be accumulated only if the member's eligible salary is at least $1,000 per month. Partial health care credit will not be granted for months in which eligible salary is less than $1,000. Credit earned prior to January 2014 will not be affected by this requirement.

Recipients of disability benefits prior to January 1, 2014, have continued access to the health care program while the disability benefit continues and will not be subject to the five-year rule described below. The allowance will be determined in the same manner as an age-and-service retiree. If the recipient does not meet minimum age-and-service requirements, the minimum allowance will be used. Recipients with an initial disability effective date on or after January 1, 2014, will have coverage during the first five years of disability benefits. After five years, the recipient must meet minimum age-and-service health care eligibility requirements or be enrolled in Medicare (due to disability status) to remain enrolled in the OPERS health care program. If enrolled, the allowance will be determined in the same way as an age-and-service retiree.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances are determined using a percentage based on years of service and the age when the individual is first eligible for the HRA, multiplied by the base allowance as determined by the Board.

The base allowance was $1,200 per month for non-Medicare retirees and $350 per month for Medicare retirees throughout 2024. The base allowance for Medicare retirees increased to $400 per month in January 2025. Monthly allowances range between 51 percent and 90 ninety 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. While Medicare eligible retirees must use the Connector to select a vendor to be eligible to receive an HRA, non-Medicare eligible retirees may use the Connector or another vendor and still be eligible to receive an HRA.

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 a portion of the employer contribution credited to an individual retiree medical account. Interest accrues based on the investment performance of the stable value fund, not to exceed 4 percent. Members with an account prior to July 1, 2015, become vested in the account at a rate of 20 percent for each year of participation until the member is fully vested at the end of five years. Members establishing accounts on or after July 1, 2015, vest over 15 years at a rate of 10 percent each year starting with the sixth year of participation.

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 pension plan (except for the combined division).

Employer contribution rates are expressed as a percentage of the earnable salary of active members. For fiscal year 2025, state and local employers contributed at a rate of 14.0 percent of earnable salary. 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 2025, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan (excluding the Combined Plan Division). Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan Division which has continued through 2025. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2025 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2025.

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

The County's contractually required contribution was $16,388 for the combined division of the traditional pension plan and $29,853 for the member-directed plan. Of this amount, $1,891 is reported as an intergovernmental payable for the combined division of the traditional pension plan and $3,091 for the member-directed plan.

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 are reduced by a Medicare Part B premium credit. 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, 2025, 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, 2023, rolled forward to the measurement date of December 31, 2024, 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, 2025, 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:

	OPERS	STRS	Total
Proportion of the Net OPEB Asset:			
Current Measurement Date	0.227900000%	0.004182670%	
Prior Measurement Date	0.222253000%	0.003359670%	
Change in Proportionate Share	0.005647000%	0.000823000%	
Proportionate Share of the Net OPEB Asset	$5,342,510	$50,685	$5,393,195
OPEB Expense	(1,697,472)	(5,845)	(1,703,317)

At December 31, 2025, 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	$2,954	$2,954
Changes of assumptions	0	38,661	38,661
Net difference between projected and actual earnings on OPEB plan investments	110,009	0	110,009
Changes in proportionate share and difference between County contributions and proportionate share of contributions	30,179	2,715	32,894
County contributions subsequent to the measurement date	46,241	0	46,241
Total Deferred Outflows of Resources	$186,429	$44,330	$230,759
Deferred Inflows of Resources			
Differences between expected and actual experience	$260,030	$8,952	$268,982
Changes of assumptions	770,876	27,849	798,725
Net difference between projected and actual earnings on OPEB plan investments	0	5,683	5,683
Changes in proportionate share and difference between County contributions and proportionate share of contributions	39,948	7,972	47,920
Total Deferred Inflows of Resources	$1,070,854	$50,456	$1,121,310

$46,241 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, 2026.

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

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2026	($545,265)	($3,678)	($548,943)
2027	485,323	(5,106)	480,217
2028	(643,914)	(4,532)	(648,446)
2029	(226,810)	(3,324)	(230,134)
2030	0	4,563	4,563
Thereafter	0	5,951	5,951
Total	($930,666)	($6,126)	($936,792)

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members.

The 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	6.00 percent
Prior Year Single Discount Rate	5.70 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.08 percent
Prior Year Municipal Bond Rate	3.77 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2039
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 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan Division, Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, 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 10.0 percent for 2024.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2024, 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%	2.37%
Domestic Equities	26.00	5.70
Real Estate Investment Trust	5.00	5.00
International Equities	26.00	6.10
Risk Parity	3.00	4.40
Other investments	3.00	2.50
Total	100.00%	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2024; however, the single discount rate used at the beginning of the year was 5.70 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarially determined contribution rates of 6.00. 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 2124. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2124, the duration of the projection period through which projected health care payments are fully funded. The tax-exempt municipal bond rate was not needed in the determination of the single discount rate.

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 6.00 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 5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	($2,652,756)	($5,342,510)	($7,586,791)

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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB 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 with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2024 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 care 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	($5,424,020)	($5,342,510)	($5,250,816)

Actuarial Assumptions – STRS
Key methods and assumptions used in the June 30, 2025, actuarial valuation are presented as follows:

	June 30, 2025	June 30, 2024
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	3.00 percent	3.00 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.00 percent initial 3.94 percent ultimate	7.50 percent initial 3.94 percent ultimate
Medicare	86.77 percent initial 3.94 percent ultimate	-112.22 percent initial 3.94 percent ultimate
Prescription Drug		
Pre-Medicare	8.00 percent initial 3.94 percent ultimate	8.00 percent initial 3.94 percent ultimate
Medicare	26.60 percent initial 3.94 percent ultimate	-15.14 percent initial 3.94 percent ultimate

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

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

Actuarial assumptions used in the June 30, 2025, 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, 2025. 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, 2025. 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, 2025.

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, 2025, 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	($31,170)	($50,685)	($67,552)

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	($68,619)	($50,685)	($29,085)

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.

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	$2,277,876	Sewer	$710,182
Starlight School Levy	168,263	Water	469,411
Jail Construction Fund	58,538,073	Internal Service Funds	2,769,699
Other Governmental Funds	2,420,389	Total Proprietary Funds	3,949,292
Total Governmental Funds	$63,404,601		
		Total All Funds	$67,353,893

Contractual Commitments

As of December 31, 2025, the County had contractual purchase commitments for the following projects:

Project	Fund	Purchase Commitment	Amount Paid as of 12/31/2025	Amount Remaining on Contract
County Jail Construction	Jail Construction	$85,001,060	$29,511,279	$55,489,781
Avondale Youth Center HVAC Improvement Project	Community Projects Funding - Avondale Youth Center	1,378,300	1,378,300	0
Courthouse Elevator Replacement	General Fund	340,638	340,638	0
Courthouse Window Replacement	General Fund	431,710	176,710	255,000
Courthouse Courtroom Renovation	General Fund	36,000	36,000	0
Center for Seniors Retaining Wall	General Fund	292,250	14,658	277,592
Image Building Renovation	General Fund	24,800	12,213	12,587
Rehl Road Roof Replacement	General Fund	68,850	6,885	61,965
South Rehl Road Bridge	Highway Capital Projects	1,082,649	823,686	258,963
Licking View Sanitary Sewer	Sewer Enterprise	5,095,223	3,648,110	1,447,113
Weber Force Main Sewer	Sewer Enterprise	2,842,549	2,842,549	0
Northwest Sewer	Sewer Enterprise	286,893	40,414	246,479
Northwest Water	Water Enterprise	206,333	26,809	179,524
Water Treatment Plant & Wellfield	Water Enterprise	22,346	13,791	8,555
Water Building Renovation	Water Enterprise	60,000	4,168	55,832
Claysville Road Water Extension	Water Enterprise	793,995	630,990	163,005
Rt. 555 Waterline Extension Ph 2	Water Enterprise	48,000	30,000	18,000
Maysville Water Extension	Water Enterprise	6,392,338	6,381,338	11,000
Norwich Valley-Pidcock Rd Water	Water Enterprise	675,883	675,883	0
Total		$105,079,817	$46,594,421	$58,485,396

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.

NOTE 16 - LONG-TERM OBLIGATIONS

Changes in the County's long-term obligations during 2025 consist of the following:

Governmental Activities	Outstanding 12/31/2024	Additions	Deletions	Outstanding 12/31/2025	Amounts Due Within One Year
General Obligation Bonds:					
2016 1%-4% Various Purpose Refunding Serial Bonds - $560,000	$135,000	$0	$65,000	$70,000	$70,000
Bond Premium	10,074	0	5,039	5,035	0
2024 5 % Capital Facilities Improvement Serial Bonds - $13,270,000	13,270,000	0	1,180,000	12,090,000	395,000
2024 4-4.25% Capital Facilities Improvement Term Bonds - $21,730,000	21,730,000	0	0	21,730,000	0
Bond Premium	1,121,767	0	31,160	1,090,607	0
Subtotal General Obligation Bonds	36,266,841	0	1,281,199	34,985,642	465,000
From Direct Placement:					
2013 2.990% Job and Family Services Building Improvement Bonds - $200,000	50,060	0	16,200	33,860	16,680
2019 1.64% Various Purpose Refunding Term Bonds - $701,900	363,400	0	70,300	293,100	68,600
Subtotal General Obligation Bonds from Direct Placement	413,460	0	86,500	326,960	85,280
Total General Obligation Bonds	36,680,301	0	1,367,699	35,312,602	550,280
Special Assessment Debt with Governmental Commitment:					
2013 2%-3% Various Purpose Refunding Serial Bonds - $38,400	2,900	0	2,900	0	0
2013 4% Various Purpose Refunding Term Bonds - $8,200	8,200	0	0	8,200	2,900
Bond Premium	315	0	78	237	0
Subtotal Special Assessment Bonds	11,415	0	2,978	8,437	2,900
2008 4.21% Rose Hill Road Area Waterline Special Assessment OWDA from Direct Borrowing - $172,042	112,060	0	5,491	106,569	5,725
Total Special Assessment Debt	123,475	0	8,469	115,006	8,625
OWDA Loans from Direct Borrowings:					
2023 - 0% Home Sewage Treatment System - $100,000	0	64,255	64,255	0	0
2024 - 0% Home Sewage Treatment System - $100,000	0	68,350	68,350	0	0
Total OWDA Loans	0	132,605	132,605	0	0
OPWC State Capital Improvement Loans from Direct Borrowings:					
2014 - 0% Bridge Replacement Project - $464,083	332,593	0	15,470	317,123	15,470
2018 - 0% Road and Bridge Improvements - $300,682	255,579	0	10,023	245,556	10,023
2020 - 0% County Road Resurfacing - $91,277	27,384	0	18,255	9,129	9,129
2021 - 0% County Road Resurfacing - $100,000	50,000	0	20,000	30,000	20,000
2022 - 0% County Road Resurfacing - $400,000	280,000	0	80,000	200,000	80,000
2023 - 0% County Road Resurfacing - $100,000	90,000	0	20,000	70,000	20,000
2023 - 0% County Road Resurfacing - $400,000	320,000	0	80,000	240,000	80,000
2024 - 0% County Road Resurfacing - $124,479	124,479	0	24,896	99,583	24,896
2024 - 0% County Road Resurfacing - $400,000	400,000	0	80,000	320,000	80,000
2025 - 0% County Road Resurfacing - $135,000	0	135,000	0	135,000	27,000
2025 - 0% County Road Resurfacing - $395,432	0	395,432	0	395,432	39,543
Total OPWC Loans from Direct Borrowings	1,880,035	530,432	348,644	2,061,823	406,061
State Infrastructure Bank Loan from Direct Borrowing:					
2020 - 3% Duncan Falls - Philo Bridge Replacement - $839,430	747,140	0	47,772	699,368	49,216
2022 - 3% Gaysport Bridge Replacement - $1,394,170	1,364,680	128,081	60,314	1,432,447	68,238
Total State Infrastructure Bank Loans	2,111,820	128,081	108,086	2,131,815	117,454
Compensated Absences	11,166,701	860,260	0	12,026,961	4,310,289
Net Pension Liability:					
OPERS	58,096,136	55,286,289	58,096,136	55,286,289	0
STRS	646,454	760,616	646,454	760,616	0
Total Net Pension Liability	58,742,590	56,046,905	58,742,590	56,046,905	0
Lease Payable	10,405	239,228	20,927	228,706	24,686
Subscription Payable	501,380	201,366	312,667	390,079	267,096
Total Governmental Activities	$111,216,707	$58,138,877	$61,041,687	$108,313,897	$5,684,491

	Outstanding 12/31/2024	Additions	Deletions	Outstanding 12/31/2025	Amounts Due Within One Year
Business-Type Activities					
General Obligation Bonds:					
2013 2%-3% Capital Facilities Refunding					
Serial Bonds - $6,231,600					
Sewer Fund	$85,300	$0	$85,300	$0	$0
Water Fund	211,800	0	211,800	0	0
2013 4% Capital Facilities Refunding					
Term Bonds - $266,800					
Sewer Fund	259,100	0	0	259,100	84,400
Water Fund	7,700	0	0	7,700	7,700
Sewer Fund Bond Premium	8,041	0	2,011	6,030	0
Water Fund Bond Premium	17,304	0	8,652	8,652	0
2016 1%-4% Various Purpose Refunding					
Serial Bonds - $4,725,000 - Sewer Fund	1,050,000	0	515,000	535,000	535,000
Bond Premium	81,910	0	40,954	40,956	0
Subtotal General Obligations Bonds	1,721,155	0	863,717	857,438	627,100
2019 1.64% Various Purpose Refunding Term Bonds					
from Direct Placement - $1,676,400 - Sewer Fund	759,200	0	193,600	565,600	193,200
Total General Obligation Bonds	2,480,355	0	1,057,317	1,423,038	820,300
OWDA Loans from Direct Borrowings:					
Sewer Enterprise Fund -					
2008 4.21% West Pike Sanitary					
Sewer - $6,095,725	3,970,411	0	194,569	3,775,842	202,846
2010 0% Coopermill Road Sanitary					
Sewer - $2,106,153	131,634	0	26,327	105,307	26,327
2010 0% Olde Falls Road Sanitary					
Sewer - $1,630,149	242,540	0	40,423	202,117	40,423
2010 0% Dunzweiler Drive Sanitary					
Sewer - $1,005,199	155,630	0	28,296	127,334	28,296
2015 2.54% Avondale Sewer - $388,385	237,545	0	18,974	218,571	19,459
2017 2.13% South Avenue Sewage Lift Station					
Sewer - $1,765,156	1,271,238	0	82,208	1,189,030	83,968
2018 2.40% Pembroke Avenue Force - Sewer					
Main - $1,271,520	951,501	0	57,933	893,568	59,332
2023 0% Licking View Sanitary Sewer - $3,556,212	0	2,272,942	2,272,942	0	0
Total Sewer Enterprise Fund	6,960,499	2,272,942	2,721,672	6,511,769	460,651
Water Enterprise Fund -					
2002 1.5% Gaysport Waterline					
Extension - $1,231,757	361,472	0	45,888	315,584	46,579
2002 1.5% Adamsville Water					
Project - $749,580	219,972	0	27,925	192,047	28,345
2003 1.5% Coal Run Water					
Extension - $264,201	92,027	0	9,624	82,403	9,769
2003 1.5% Chandlersville					
Waterlines - $1,026,608	338,947	0	37,678	301,269	38,245
2004 1.5% Chandlersville					
Waterlines - $21,844	8,001	0	790	7,211	802
2006 2.0% Nashport Waterline - $384,439	45,686	0	22,615	23,071	23,071
2007 2.0% Adamsville Waterline					
Extension - $335,100	49,532	0	19,518	30,014	19,910
2008 2.0% Water Supply Line - $548,806	93,961	0	30,699	63,262	31,316
2010 3.39% State Route 146 Waterline					
Extension - $127,996	$83,823	$0	$4,023	$79,800	$4,161

(continued)

(continued)

Business - Type Activities (continued)	Outstanding 12/31/2024	Additions	Deletions	Outstanding 12/31/2025	Amounts Due Within One Year
Water Enterprise Fund (continued) -					
2011 3.79% South Moose Eye Road Waterline Extension - $168,280	$117,483	$0	$5,032	$112,451	$5,225
2012 0% Gratiot/Mt. Sterling Water Project - $2,272,021	814,725	0	45,263	769,462	45,263
2014 2% North River Road Waterline Extension - $1,153,965	677,649	0	28,728	648,921	29,306
2014 2% Water Supply Expansion - $1,481,981	814,479	0	74,350	740,129	75,844
2014 2% Western Heights Waterline - $326,608	187,469	0	7,948	179,521	8,107
2017 0% State Route 555 Waterline Extension - $1,887,698	637,301	0	27,119	610,182	27,119
2017 0% Ruraldale Water Main Extension - $363,944	188,155	0	8,006	180,149	8,006
2018 0% Barker's Run, Lewistown, & Baughman Watermain Extension - $552,167	109,145	0	4,645	104,500	4,645
2018 0% Rix Mills Water Main Extension - $2,920,828	851,663	0	35,486	816,177	35,486
2018 0% Chandlersville-Herron Road Waterline Extension - $1,193,053	395,544	0	16,481	379,063	16,481
2019 0% Arch Hill Road Water Main Extension - $741,086	605,220	0	24,703	580,517	24,703
2020 0% Leffler-Baughman Run Roads Water Main Extension - $1,734,974	772,329	0	29,144	743,185	29,144
2020 0% North Moose Eye & Maple Brook Roads Water Main Extension - $1,422,940	1,403,314	0	55,032	1,348,282	55,032
2023 0% Norfield and Arch Hill Waterline Extension - $1,164,180	293,580	0	7,339	286,241	7,340
2023 0% Philo, Virginia Ridge, and Irish Ridge Roads Watermain Extension - $3,991,777	3,991,777	0	99,795	3,891,982	99,794
2024 0% Maysville Connection, Phase 1 and Granger Hill Tank - $445,000	0	198,829	198,829	0	0
2025 0% Maysville Connection, Phase 2 - $403,434	0	403,434	0	403,434	0
2025 0% Claysville Road Waterline Extension - $286,465	0	286,465	286,465	0	0
2025 0% Pidcock and Norwich Valley Watermain Extension - $242,851	0	242,851	0	242,851	0
Total Water Enterprise Fund	13,153,254	1,131,579	1,153,125	13,131,708	673,693
Total OWDA Loans from Direct Borrowings	20,113,753	3,404,521	3,874,797	19,643,477	1,134,344
2015 0% Avondale Sewer State Capital Improvement OPWC Loan from Direct Borrowing - $906,741	680,054	0	30,225	649,829	30,225
Net Pension Liability - OPERS:					
Sewer Fund	598,927	569,962	598,927	569,962	0
Water Fund	1,197,860	1,139,923	1,197,860	1,139,923	0
Total Net Pension Liability - OPERS	1,796,787	1,709,885	1,796,787	1,709,885	0
Asset Retirement Obligation	1,490,767	0	0	1,490,767	0
Compensated Absences	576,231	135,278	0	711,509	221,010
Total Business - Type Activities	27,137,947	5,249,684	6,759,126	25,628,505	2,205,879
Total Long-Term Obligations	$138,354,654	$63,388,561	$67,800,813	$133,942,402	$7,890,370

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

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 2025 is $2,055, leaving an unamortized balance of $2,057. 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 $207,900 at December 31, 2025. 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 2025 is $684 leaving an unamortized balance of $2,051. 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, 2025, the County had $12,989,373 in unspent bond proceeds before debt related payables in the amount of $3,503,156.

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

Year Ending			Direct Placements		
December 31,	Principal	Interest	Principal	Interest	Total
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	480,000	1,392,588	0	0	1,872,588
2031-2035	2,790,000	6,577,688	0	0	9,367,688
2036-2040	3,560,000	5,806,938	0	0	9,366,938
2041-2045	4,555,000	4,821,938	0	0	9,376,938
2046-2050	5,620,000	3,733,288	0	0	9,353,288
2051-2055	6,780,000	2,523,088	0	0	9,303,088
2056-2060	8,330,000	1,037,675	0	0	9,367,675
Total	$33,890,000	$31,684,855	$326,960	$13,286	$65,915,101

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 2025 was $441 leaving an unamortized balance of $882. 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 $106,569 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.

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

Year Ending			Direct Borrowing		
December 31,	Principal	Interest	Principal	Interest	Total
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	0	0	6,763	3,220	9,983
2031-2035	0	0	38,385	11,757	50,142
2036-3039	0	0	37,018	3,412	40,430
Total	$8,200	$636	$106,569	$33,785	$149,190

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
2026	$68,600
2027	71,900
2028	74,900
	$215,400

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
	$5,420,000

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:

Year	Principal
2050	$1,200,000
2051	1,245,000
2052	1,300,000
2053	1,355,000
2054	1,400,000
	$6,500,000

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
	$6,500,000

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
	$3,310,000

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
	$5,520

Optional Redemptions for General Obligation Bonds
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 2025, the County issued additional proceeds in the amount of $132,605 in OWDA Loans to be used for Home Sewage Treatment System programs. During 2025, the loans were 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 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.

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.

During 2025, 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 2025, the Issue II Capital Projects Fund received a total of $530,432 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 $2,061,823 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
2026	$406,061
2027	426,474
2028	376,474
2029	246,474
2030	131,579
2031-2035	167,004
2036-2040	127,461
2041-2045	127,461
2046-2050	52,835
Total	$2,061,823

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.

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 Gaysport bridge replacement project. The loan was issued at three percent and will mature in 2042. This loan will be repaid from revenues of the Motor Vehicle and Gasoline Tax Special Revenue Fund.

Principal and interest requirements to maturity for the SIB loans from direct borrowings are as follows:

Year Ending December 31,	Principal	Interest	Total
2026	$117,454	$63,080	$180,534
2027	121,004	59,530	180,534
2028	124,661	55,873	180,534
2029	128,429	52,105	180,534
2030	132,311	48,223	180,534
2031-2035	724,016	178,656	902,672
2036-2040	622,742	70,436	693,178
2041-2042	161,198	4,860	166,058
Total	$2,131,815	$532,763	$2,664,578

Net Pension Liability
There is no repayment schedule for the net pension liability. However, employer pension 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, OneOhio Opioid, Law Library, and 911 Special Revenue Funds. For additional information related to the net pension liability see Notes 12 and 13.

Lease Payable/Subscriptions Payable
The County has outstanding agreements to lease copiers and a parking lot 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. These leases will be repaid through the General Fund and the Starlight School Levy 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 Principal	Leases Interest	Subscriptions Principal	Subscriptions Interest	Total
2026	$24,686	$11,277	$267,096	$12,354	$315,413
2027	25,928	10,035	66,561	5,324	107,848
2028	27,232	8,730	56,422	2,821	95,205
2029	27,049	7,379	0	0	34,428
2030	26,297	6,063	0	0	32,360
2031-2034	97,514	12,486	0	0	110,000
	$228,706	$55,970	$390,079	$20,499	$695,254

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 2025 is $35,169, leaving an unamortized balance in the amount of $2,008. 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 2025 is $17,279, leaving an unamortized balance of $17,277. 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 2025 is $404, leaving an unamortized balance of $1,617. These bonds are backed by the full faith and credit of the County and are being retired with Sewer Enterprise Fund revenues.

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

Year Ending			Direct Placement		
December 31,	Principal	Interest	Principal	Interest	Total
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	$801,800	$42,564	$565,600	$21,411	$1,431,375

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
	$179,480

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
2026	$193,200
2027	128,000
2028	121,200
	$442,400

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

The County has pledged future sewer customer revenues, net of specified operating expenses, to repay $17,818,499 (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 $8,062,672. Principal and interest paid for the current year and total customer net revenues were $2,933,609 and $1,787,685 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 $27,443,583 (original issue amount) in water system OWDA loans issued between 2002 and 2025. Proceeds from these loans provided financing for various water projects. The loans are payable solely from water customer net revenues and are payable through 2064. 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 $12,839,538. The principal balance of loans without amortizations schedules is $646,285. Principal and interest paid for the current year and total customer net revenues were $1,211,650 and $2,089,614, respectively.

The County's outstanding OWDA loans from direct borrowings in the amount of $19,643,477 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 Maysville Connection Phase 2 and the Pidcock and Norwich Valley 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	Sewer Fund		Water Fund		Total	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest
2026	$460,651	$200,429	$673,693	$52,665	$1,134,344	$253,094
2027	473,009	188,501	645,928	46,804	1,118,937	235,305
2028	485,819	176,140	608,447	41,657	1,094,266	217,797
2029	499,101	163,326	613,100	37,001	1,112,201	200,327
2030	472,396	150,044	617,846	32,257	1,090,242	182,301
2031-2035	2,314,162	533,257	2,646,808	95,678	4,960,970	628,935
2036-2040	1,806,631	139,206	2,074,905	40,480	3,881,536	179,686
2041-2045	0	0	1,819,427	7,573	1,819,427	7,573
2046-2050	0	0	1,270,822	0	1,270,822	0
2051-2055	0	0	550,242	0	550,242	0
2055-2060	0	0	535,670	0	535,670	0
2060-2064	0	0	428,535	0	428,535	0
Total	$6,511,769	$1,550,903	$12,485,423	$354,115	$18,997,192	$1,905,018

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.

The County's outstanding OPWC loans from direct borrowings in the amount of $649,829 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
2026	$30,225
2027	30,225
2028	30,225
2029	30,225
2030	30,225
2031-2035	151,124
2036-2040	151,124
2041-2045	151,124
2046-2047	45,335
Total	$649,829

Net Pension Liability
There is no repayment schedule for the net pension liability. However, employer pension contributions are made from Sewer and Water Enterprise Funds. See Note 12 for additional information relating to the net pension liability.

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, 2025, the bonds have an aggregate outstanding principal amount payable of $252,110,000.

The County's overall legal debt margin at December 31, 2025, was $75,601,631.

NOTE 17 - SHORT-TERM OBLIGATIONS

On December 16, 2025, the County issued $27,000,000 and $7,000,000 in Capital Facilities Improvement General Obligation Bond Anticipation Notes to retire the County's outstanding Capital Facilities Improvement General Obligation Bond Anticipation Notes in the amount of $34,000,000 that matured on December 17, 2025. The Capital Facilities Improvement General Obligation Bond Anticipation Notes were originally issued 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.

As of December 31, 2025, $34,000,000 in Capital Improvement General Obligation Bond Anticipation Notes remained outstanding. $27,000,000 will mature on December 15, 2026, and $7,000,000 will mature on June 16, 2026. At December 31, 2025, 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 6 to 39 years.

NOTE 19 - INTERFUND TRANSACTIONS

Interfund balances at December 31, 2025, consist of the following individual fund receivables and payables:

	Interfund Receivable				
	Major Funds				
Interfund Payable	General	Sewer	Water	Other Nonmajor Governmental	Total
Major Fund:					
General	$0	$1,813	$1,501	$0	$3,314
Other Nonmajor					
Governmental	1,076,075	1,358	0	154,438	1,231,871
Total All Funds	$1,076,075	$3,171	$1,501	$154,438	$1,235,185

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, Homeland Security, Block Grants, Sheriff Services, OneOhio Opioid, and Felony Delinquent Care and Custody Special Revenue Funds. 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 2025 was $200,800.

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:

Interfund Payable	Interfund Receivable General Fund
Major Fund:	
Sewer	$2,839,400

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

Year Ending December 31,	Principal	Interest	Total
2026	$205,800	$91,145	$296,945
2027	2,633,600	528,080	3,161,680
Total	$2,839,400	$619,225	$3,458,625

Interfund transfers during 2025 consisted of the following:

	Major Fund			
Transfer from	General	Jail Construction	Other Nonmajor Governmental	Totals
Major Fund:				
General	$0	$1,337,333	$3,951,616	$5,288,949
Sewer	171,909	0	0	171,909
Other Nonmajor				
Governmental	4,538	0	629,158	633,696
Total All Funds	$176,447	$1,337,333	$4,580,774	$6,094,554

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:

Fund Balances	General	Starlight School Levy	Jail Construction	Other Governmental Funds	Total
Nonspendable:					
Materials and					
Supplies Inventory	$237,394	$21,477	$0	$559,611	$818,482
Prepaid Items	503,999	69,379	0	336,794	910,172
Unclaimed Monies	151,334	0	0	0	151,334
Total Nonspendable	892,727	90,856	0	896,405	1,879,988
Restricted for:					
Capital Projects	0	0	16,016,831	1,333,059	17,349,890
Debt Service	0	0	0	295,097	295,097
Road and Bridge Projects	0	0	0	1,194,536	1,194,536
Starlight School Program	0	4,390,569	0	0	4,390,569
Children Services Program	0	0	0	9,755,289	9,755,289
Human Services	0	0	0	68,551	68,551
Senior Services	0	0	0	2,388,845	2,388,845
Tuberculosis Clinic Program	0	0	0	2,479,177	2,479,177
Court Corrections	0	0	0	2,855,761	2,855,761
Community Development					
Programs	0	0	0	72,473	72,473
Real Estate Assessment	0	0	0	2,804,477	2,804,477
Delinquent Real Estate and					
Tax Collection	0	0	0	1,307,624	1,307,624
Mental Health Program	0	0	0	58,802	58,802
Law Enforcement					
and Public Safety	0	0	0	1,662,678	1,662,678
Emergency 911	0	0	0	485,726	485,726
OneOhio Opioid Program	0	0	0	880,933	880,933
Juvenile Court/Detention					
Programs	0	0	0	320,269	320,269
Other Purposes	0	0	0	642,803	642,803
Total Restricted	0	4,390,569	16,016,831	28,606,100	49,013,500
Committed to:					
Capital Improvements	0	0	0	234	234
County Administration	1,115,434	0	0	0	1,115,434
Total Committed	1,115,434	0	0	234	1,115,668
Assigned to:					
Purchases on Order:					
County Administration	496,436	0	0	0	496,436
Court Corrections	42,112	0	0	0	42,112
Sheriff and Jail					
Safety Purposes	124,495	0	0	0	124,495
Human Services	25,520	0	0	0	25,520
Economic Development	77,215	0	0	0	77,215
Health	470	0	0	0	470
Subsequent Year's					
Appropriations	8,659,466	0	0	0	8,659,466
Total Assigned	9,425,714	0	0	0	9,425,714
Unassigned (Deficit):	28,391,473	0	0	(147,405)	28,244,068
Total Fund Balances	$39,825,348	$4,481,425	$16,016,831	$29,355,334	$89,678,938

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, 2025, is $13,039,937.

NOTE 21 - RELATED PARTY TRANSACTIONS

During 2025, the County contributed $158,333 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.

During 2025, the County charged current year expenditures to the Local Fiscal Recovery Special Revenue Fund for Sewer Enterprise Fund utility projects. The Sewer Enterprise Funds billed the Local Fiscal Recovery Special Revenue Fund for these costs. The Sewer Enterprise Fund is reflecting these receipts of $170,037 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 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 2025. 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 2025, Muskingum County contributed $1,583,955 in tax levy revenue money and $186,420 in homestead and rollback 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

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 2025, the County made no contributions to MEORC. The County reports cash with fiscal agent in the amount of $64,790 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.

South East Area Transit Authority

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 2025, the County made $10,000 in 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 2025, 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 2025, 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.

Ohio Mid-Eastern Governments Association

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 2025, 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. During 2025, the County made $158,333 in contributions to the Authority. 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 2025, the County made no contributions to the Facility for the housing of juvenile offenders. This was the final year of grant funding for this program, it was defunded as of the end of December 31, 2025. 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 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 2025, Muskingum County contributed $2,149,140 in tax levy revenue and $145,815 in homestead and rollback. 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.

Rural Ohio Hospital Joint Funding District

The Rural Ohio Hospital Joint Funding District (District) was established through the passage of Amended Substitute House Bill No. 96 to impose a local tax on hospitals within its jurisdiction for the purpose of generating the nonfederal share of Medicaid expenditures related to the Rural Ohio Hospital Tax Pilot Program. The District is governed by a three-member Board of Trustees. Members of the Board of Trustees consist of one commissioner from Muskingum County, one commissioner from Hocking County, and one commissioner from Perry County. The Board exercises all powers over the operations of the District including budgeting, appropriating, and designating management. Each participant's degree of control is limited to its representation on the Board. During 2025, the County made no contributions to the District. Financial information can be obtained from the Rural Ohio Joint Funding District, 401 Main 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 2025, the Authority received $639,038 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 2025. 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 (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 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 (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 2025, 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 2025 was $620,878 (See Note 11 for more information). 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 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 (See Note 11 for more information).

The County's premium payments to BWC were $428,236.

NOTE 27 - SUBSEQUENT EVENT

In March 2026, the County received $7,000,000 in grant funding from the Ohio Department of Rehabilitation and Correction to support the construction of the new County jail. On June 1, 2026, the County utilized the grant funding and retired $7,000,000 of the outstanding $34,000,000 in Capital Facilities Improvement General Obligation Bond Anticipation Notes outstanding as of December 31, 2025.

NOTE 28 - 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 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.

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 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 2025, 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 outflows or inflows of resources as of December 31, 2025. 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 $727,009 in restricted net positions at December 31, 2025.

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.

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 on infrequent in occurrence. The Land Bank had no extraordinary or special items during 2025.

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 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.

C. Deposits

At December 31, 2025, the carrying amount of the Land Bank's deposit and money market accounts was $917,907, and the carrying amount of the Land Bank's investments in marketable certificates of deposit and United States treasury bills was $198,832. 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' 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, 2025, the Land Bank had the following investments.

Measurement/Investment	Measurement Amount	Maturity	Percent of Total Applicable Investments	Moody's Rating
Fair value – Level One Inputs				
Money Market	$26,188	Under One Year	11.64%	Unrated
Fair value – Level Two Inputs				
Marketable Certificates of Deposit	100,114	10/08/2026-10/15/2026	44.49%	Unrated
US Treasury Bills	98,718	5/14/2026	43.87%	Unrated
Total	$225,020		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, 2025. The Land Bank'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 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. 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

F. 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, 2025, the Land Bank recognized revenues of $260,585 for these fees that were collected by the County in 2025.

As of December 31, 2025, the Land Bank owed $8,403 of property fees collected to the County.

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Required Supplementary Information

Muskingum County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability (Asset)
Ohio Public Employees Retirement System - Traditional Plan and Legacy Combined Plan
Last Ten Years *

	2025	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.2324900%	0.2287700%	0.2428720%	0.2351630%	0.2356960%
County's Proportionate Share of the Net Pension Liability	$56,996,174	$59,892,923	$71,744,497	$20,460,132	$34,901,446
County's Covered Payroll	$39,250,912	$36,141,417	$36,132,325	$32,931,788	$31,984,996
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	145.21%	165.72%	198.56%	62.13%	109.12%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	80.99%	79.01%	75.74%	92.62%	86.88%
Legacy Combined Plan (1) (2)					
County's Proportion of the Net Pension Asset	N/A	0.1600150%	0.1623840%	0.1505120%	0.1225670%
County's Proportionate Share of the Net Pension Asset	N/A	$491,856	$382,724	$593,025	$353,807
County's Covered Payroll	N/A	$734,775	$756,829	$686,179	$539,729
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	N/A	-66.94%	-50.57%	-86.42%	-65.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension County	N/A	144.55%	137.14%	169.88%	157.67%

(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.

(2) 2025 amounts for the Legacy Combined Plan are marked N/A (not applicable) because the Legacy Combined Plan was consolidated into the Traditional Plan effective January 1, 2024.

* 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	2016
0.2274970%	0.2284930%	0.2265070%	0.2282760%	0.2319050%
$44,966,325	$62,579,600	$35,534,557	$51,837,598	$40,168,870
$30,811,644	$29,701,464	$28,840,913	$26,191,371	$27,738,406
145.94%	210.70%	123.21%	197.92%	144.81%
82.17%	74.70%	84.66%	77.25%	81.08%
0.1208060%	0.1333260%	0.1686280%		
$251,909	$149,089	$229,557		
$537,771	$570,221	$568,954		
-46.84%	-26.15%	-40.35%		
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 *

	2025	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.004182670%	0.003359670%	0.003671830%	0.003982480%	0.004193362%
County's Proportionate Share of the Net Pension Liability	$760,616	$646,454	$790,726	$885,310	$536,158
County's Covered Payroll	$604,486	$466,307	$495,950	$517,743	$517,436
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	125.83%	138.63%	159.44%	170.99%	103.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.10%	82.50%	80.00%	78.90%	87.80%

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

See accompanying notes to the required supplementary information

2020	2019	2018	2017	2016
0.005319710%	0.005604100%	0.005683520%	0.006074460%	0.005972030%
$1,287,181	$1,239,313	$1,249,679	$1,443,001	$1,999,018
$642,007	$657,943	$646,121	$667,814	$628,371
200.49%	188.36%	193.41%	216.08%	318.13%
75.50%	77.40%	77.30%	75.30%	66.80%

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 Nine Years (1)*

	2025	2024	2023	2022
County's Proportion of the Net OPEB Liability (Asset)	0.2279000%	0.2222530%	0.2357330%	0.2276180%
County's Proportionate Share of the Net OPEB Liability (Asset)	($5,342,510)	($2,005,887)	$1,486,342	($7,129,343)
County's Covered Payroll	$41,010,279	$37,736,987	$37,734,253	$34,309,642
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.03%	-5.32%	3.94%	-20.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	121.51%	107.76%	94.79%	128.23%

(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

2021	2020	2019	2018	2017
0.2274360%	0.2196700%	0.2211390%	0.2190300%	0.2216800%
($4,051,954)	$30,342,134	$28,831,305	$23,785,044	$22,390,433
$33,196,950	$32,002,665	$30,926,885	$30,001,342	$27,424,029
-12.21%	94.81%	93.22%	79.28%	81.65%
115.57%	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 Nine Fiscal Years (1) *

	2025	2024	2023	2022
County's Proportion of the Net OPEB Liability (Asset)	0.004182670%	0.003359670%	0.003671830%	0.003982480%
County's Proportionate Share of the Net OPEB Liability (Asset)	($50,685)	($63,727)	($71,414)	($103,119)
County's Covered Payroll	$604,486	$466,307	$495,950	$517,743
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-8.38%	-13.67%	-14.40%	-19.92%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	128.30%	158.00%	168.50%	230.70%

(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

2021	2020	2019	2018	2017
0.004193362%	0.005319710%	0.005604100%	0.005683520%	0.006074460%
($88,413)	($93,493)	($92,816)	($91,327)	$237,003
$517,436	$642,007	$657,943	$646,121	$667,814
-17.09%	-14.56%	-14.11%	-14.13%	35.49%
174.70%	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

	2025	2024	2023	2022	2021
Net Pension Liability - Traditional Plan					
Contractually Required Contribution	$6,141,598	$5,744,453	$5,269,687	$5,270,319	$4,781,771
Contributions in Relation to the Contractually Required Contribution	(6,141,598)	(5,744,453)	(5,269,687)	(5,270,319)	(4,781,771)
Contribution Deficiency (Excess)	$0	$0	$0	$0	$0
County Covered Payroll	$42,056,431	$39,250,912	$36,141,417	$36,132,325	$32,931,788
Pension Contributions as a Percentage of Covered Payroll	14.60%	14.64%	14.58%	14.59%	14.52%
Net Pension Asset - Legacy Combined Plan (2)					
Contractually Required Contribution	N/A	$83,069	$88,173	$105,956	$96,065
Contributions in Relation to the Contractually Required Contribution	N/A	(83,069)	(88,173)	(105,956)	(96,065)
Contribution Deficiency (Excess)	N/A	$0	$0	$0	$0
County Covered Payroll	N/A	$692,242	$734,775	$756,829	$686,179
Pension Contributions as a Percentage of Covered Payroll	N/A	12.00%	12.00%	14.00%	14.00%
Net OPEB Liability/Asset - OPEB Plan (1)					
Contractually Required Contribution	$46,241	$48,740	$42,843	$33,804	$27,667
Contributions in Relation to the Contractually Required Contribution	(46,241)	(48,740)	(42,843)	(33,804)	(27,667)
Contribution Deficiency (Excess)	$0	$0	$0	$0	$0
County Covered Payroll (1)	$42,969,367	$41,010,279	$37,736,987	$37,734,253	$34,309,642
OPEB Contributions as a Percentage of Covered Payroll	0.11%	0.12%	0.11%	0.09%	0.08%

(1) The OPEB plan includes members from the Traditional Plan, the Legacy 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.

(2) 2025 amounts for the Legacy Combined Plan are marked N/A (not applicable) because the Legacy Combined Plan was consolidated into the Traditional Plan effective January 1, 2024.

See accompanying notes to the required supplementary information

2020	2019	2018	2017	2016
$4,645,794	$4,479,585	$4,318,961	$3,899,331	$3,280,501
(4,645,794)	(4,479,585)	(4,318,961)	(3,899,331)	(3,280,501)
$0	$0	$0	$0	$0
$31,984,996	$30,811,644	$29,701,464	$28,840,913	$26,191,371
14.52%	14.54%	14.54%	13.52%	12.53%
$75,562	$75,288	$79,831	$73,964	$71,251
(75,562)	(75,288)	(79,831)	(73,964)	(71,251)
$0	$0	$0	$0	$0
$539,729	$537,771	$570,221	$568,954	$593,758
14.00%	14.00%	14.00%	13.00%	12.00%
$26,889	$26,130	$26,208	$317,757	$561,259
(26,889)	(26,130)	(26,208)	(317,757)	(561,259)
$0	$0	$0	$0	$0
$33,196,950	$32,002,665	$30,926,885	$30,001,342	$27,424,029
0.08%	0.08%	0.08%	1.06%	2.05%

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

	2025	2024	2023	2022	2021
Net Pension Liability					
Contractually Required Contribution	$78,321	$78,209	$63,989	$71,686	$69,273
Contributions in Relation to the Contractually Required Contribution	(78,321)	(78,209)	(63,989)	(71,686)	(69,273)
Contribution Deficiency (Excess)	$0	$0	$0	$0	$0
County Covered Payroll	$559,436	$558,636	$457,064	$512,043	$494,807
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information

2020	2019	2018	2017	2016
$83,872	$92,180	$92,601	$89,321	$90,226
(83,872)	(92,180)	(92,601)	(89,321)	(90,226)
$0	$0	$0	$0	$0
$599,086	$658,429	$661,436	$638,007	$644,471
14.00%	14.00%	14.00%	14.00%	14.00%

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	Beginning in 2022	2019 through 2021	2018 and 2017	2016
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:	
2025	2.9 percent, simple through 2025, then 2.05 percent, simple
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	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported for 2017 through 2021 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

Beginning with 2025, the combined plan was consolidated into the traditional pension plan, and is tracked as a separate division within the traditional pension 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 - 2024	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 had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

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:

	Beginning in 2022	2017 - 2021	2016
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 2025	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
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:	
2025	4.08 percent
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:	
2025	6.00 percent
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:	
2025	5.50 percent, initial 3.5 percent, ultimate in 2039
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

Changes in Benefit Terms - OPERS

For 2025, the Combined Plan of OPERS was incorporated into the Traditional Plan of OPERS. Additionally, members with both Traditional Plan and Combined Plan service may choose to aggregate their service credit to fulfill unreduced retirement eligibility requirements. To aggregate service, members must have at least five years of contributing service in one of the two plans and the member must refund the contributions (and interest) left in the plan with the lesser service credit.

Changes in Benefit Terms – STRS Pension

For 2025, the following assumption and benefit changes were recognized:

- Effective July 1, 2025, a 1.5 percent one-time ad-hoc Cost-of-Living Adjustment (COLA) of the base benefit was granted to eligible benefit recipients. The COLA will be added to the base benefit on the retirement anniversary date and each month thereafter.

- A one-time supplemental benefit payment for eligible benefit recipients who started receiving benefits in or prior to January 2024.

- Effective June 1, 2025, through May 1, 2030, any member can retire with unreduced benefits with 32 years of service credit at any age or five years of service credit and age 65. Retirement eligibility for reduced benefits is 27 years of service credit at any age; or five years of service credit and age 60.

- Effective June 1, 2030, through May 1, 2032, 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. 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 June 1, 2032, 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. Retirement eligibility for reduced benefits is 29 years of service credit at any age; or five years of service credit and age 60.

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

Retirees receive a monthly subsidy into an HRA account equal to a dollar amount (base allowance) multiplied by the retirees' applicable allowance percentage. The Board of Trustees set the HRA base allowance on an annual basis. For purposes of GASB Statement Nos. 74 and 75 reporting, changes to the HRA base allowance (or assumed future HRA base allowances, as determined by the Board of Trustees with OPERS Staff assistance) are treated as benefit changes during the current period and recognized in the OPEB Expense.

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

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

Changes in Benefit Terms – STRS OPEB

For 2025, health care trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2026. The larger Medicare trends for years 2027 and 2028 reflect the assumed impact of the expiration of current Medicare Advantage contract on December 31, 2028.

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 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 recoveries experience.

For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022, from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021, premium based on June 30, 2020, enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021, from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021, to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

Combining Statements
and
Individual Fund Schedules

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$4,607,594	$6,240,287	$1,632,693
Permissive Sales Taxes	24,750,000	26,310,586	1,560,586
Charges for Services	5,454,550	6,865,622	1,411,072
Licenses and Permits	496,200	526,690	30,490
Fines, Forfeitures, and Settlements	277,500	451,297	173,797
Intergovernmental	4,107,884	4,872,999	765,115
Interest	1,348,315	4,503,498	3,155,183
Payments in Lieu of Taxes	206,011	208,741	2,730
Rent and Leases	252,000	367,534	115,534
Contributions and Donations	0	63,800	63,800
Other	305,000	183,422	(121,578)
Total Revenues	41,805,054	50,594,476	8,789,422
Expenditures			
Current:			
General Government - Legislative and Executive			
Board of County Commissioners			
Salaries and Wages	782,818	781,355	1,463
Fringe Benefits	286,957	279,531	7,426
Contractual Services	2,251,013	1,707,871	543,142
Materials and Supplies	157,421	145,047	12,374
Capital Outlay	1,323,257	1,309,252	14,005
Other	97,481	69,739	27,742
Total Board of County Commissioners	4,898,947	4,292,795	606,152
County Auditor			
Salaries and Wages	666,581	619,502	47,079
Fringe Benefits	342,610	260,266	82,344
Contractual Services	447,790	310,483	137,307
Materials and Supplies	40,045	21,925	18,120
Capital Outlay	58,099	6,979	51,120
Total County Auditor	1,555,125	1,219,155	335,970
County Treasurer			
Salaries and Wages	223,105	221,476	1,629
Fringe Benefits	94,697	90,080	4,617
Contractual Services	107,858	99,663	8,195
Materials and Supplies	7,500	3,270	4,230
Capital Outlay	19,000	18,983	17
Total County Treasurer	$452,160	$433,472	$18,688

(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, 2025

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Prosecuting Attorney			
Salaries and Wages	$2,092,670	$1,852,391	$240,279
Fringe Benefits	747,447	591,380	156,067
Contractual Services	205,902	186,925	18,977
Materials and Supplies	63,000	45,350	17,650
Capital Outlay	396,949	388,140	8,809
Total Prosecuting Attorney	3,505,968	3,064,186	441,782
Records Commission			
Salaries and Wages	115,960	115,536	424
Fringe Benefits	32,657	28,231	4,426
Contractual Services	11,268	9,978	1,290
Materials and Supplies	8,000	2,549	5,451
Capital Outlay	15,000	14,357	643
Total Records Commission	182,885	170,651	12,234
Clerk of Courts Title			
Salaries and Wages	175,607	174,768	839
Fringe Benefits	105,550	103,012	2,538
Contractual Services	9,579	8,631	948
Materials and Supplies	61,000	59,881	1,119
Capital Outlay	2,780	2,180	600
Total Clerk of Courts Title	354,516	348,472	6,044
Board of Revision			
Contractual Services	5,016	4,471	545
Board of Elections			
Salaries and Wages	667,079	525,514	141,565
Fringe Benefits	271,922	200,241	71,681
Contractual Services	465,622	274,328	191,294
Materials and Supplies	67,180	43,544	23,636
Capital Outlay	16,960	15,933	1,027
Total Board of Elections	$1,488,763	$1,059,560	$429,203

(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, 2025

	Final Budget	Actual	Variance with Final Budget
General Government - Legislative and Executive (continued)			
Information Services			
Salaries and Wages	$412,613	$411,349	$1,264
Fringe Benefits	144,506	134,660	9,846
Contractual Services	427,748	416,684	11,064
Materials and Supplies	12,737	10,812	1,925
Capital Outlay	203,178	148,666	54,512
Total Information Services	1,200,782	1,122,171	78,611
Maintenance and Operation			
Salaries and Wages	745,000	743,513	1,487
Fringe Benefits	291,490	272,170	19,320
Contractual Services	986,080	920,407	65,673
Materials and Supplies	224,701	218,243	6,458
Capital Outlay	98,050	85,880	12,170
Total Maintenance and Operation	2,345,321	2,240,213	105,108
Recorder			
Salaries and Wages	236,553	206,563	29,990
Fringe Benefits	77,396	54,688	22,708
Contractual Services	66,122	56,200	9,922
Materials and Supplies	5,060	961	4,099
Total Recorder	385,131	318,412	66,719
Recorder Supplemental Equipment			
Fringe Benefits	2,100	1,142	958
Contractual Services	47	6	41
Capital Outlay	15,000	5,722	9,278
Total Recorder Supplemental Equipment	17,147	6,870	10,277
Fleet Garage			
Salaries and Wages	110,000	98,797	11,203
Fringe Benefits	53,645	41,081	12,564
Contractual Services	2,568	2,456	112
Materials and Supplies	154,888	120,083	34,805
Total Fleet Garage	321,101	262,417	58,684
Total General Government - Legislative and Executive	$16,712,862	$14,542,845	$2,170,017

(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, 2025

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial			
Court of Appeals			
Contractual Services	$65	$44	$21
Other	20,000	11,851	8,149
Total Court of Appeals	20,065	11,895	8,170
Domestic Relations Court			
Salaries and Wages	795,235	673,599	121,636
Fringe Benefits	241,468	213,190	28,278
Contractual Services	40,781	35,392	5,389
Materials and Supplies	13,318	10,328	2,990
Capital Outlay	8,050	7,202	848
Total Domestic Relations Court	1,098,852	939,711	159,141
Common Pleas Court			
Salaries and Wages	468,544	409,068	59,476
Fringe Benefits	171,694	118,450	53,244
Contractual Services	193,718	163,905	29,813
Materials and Supplies	42,739	25,024	17,715
Capital Outlay	60,915	44,557	16,358
Total Common Pleas Court	937,610	761,004	176,606
Jury Commission			
Salaries and Wages	6,600	6,600	0
Fringe Benefits	1,119	1,070	49
Contractual Services	21	19	2
Total Jury Commission	7,740	7,689	51
Adult Probation			
Salaries and Wages	518,979	516,444	2,535
Fringe Benefits	237,199	215,342	21,857
Contractual Services	21,793	13,444	8,349
Materials and Supplies	16,471	10,809	5,662
Capital Outlay	24,022	20,402	3,620
Total Adult Probation	818,464	776,441	42,023
Juvenile Court			
Salaries and Wages	526,390	483,472	42,918
Fringe Benefits	210,130	178,956	31,174
Contractual Services	98,474	72,451	26,023
Materials and Supplies	33,000	29,867	3,133
Capital Outlay	15,000	12,981	2,019
Total Juvenile Court	$882,994	$777,727	$105,267

(continued)

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial (continued)			
Juvenile Probation			
Salaries and Wages	$500,000	$488,068	$11,932
Fringe Benefits	197,700	172,566	25,134
Contractual Services	4,301	1,697	2,604
Materials and Supplies	2,000	0	2,000
Capital Outlay	30,699	11,955	18,744
Total Juvenile Probation	734,700	674,286	60,414
Detention Home			
Salaries and Wages	2,055,610	2,034,964	20,646
Fringe Benefits	768,370	751,325	17,045
Contractual Services	173,105	147,467	25,638
Materials and Supplies	199,384	161,491	37,893
Capital Outlay	30,000	29,208	792
Total Detention Home	3,226,469	3,124,455	102,014
Probate Court			
Salaries and Wages	271,500	271,382	118
Fringe Benefits	98,929	92,848	6,081
Contractual Services	24,901	21,245	3,656
Materials and Supplies	9,609	9,062	547
Capital Outlay	9,500	9,500	0
Total Probate Court	414,439	404,037	10,402
Clerk of Courts			
Salaries and Wages	443,542	442,300	1,242
Fringe Benefits	186,000	182,956	3,044
Contractual Services	12,428	10,360	2,068
Materials and Supplies	32,928	32,349	579
Capital Outlay	4,000	3,858	142
Total Clerk of Courts	678,898	671,823	7,075
County Court			
Salaries and Wages	451,956	451,956	0
Fringe Benefits	194,922	191,466	3,456
Contractual Services	18,228	14,146	4,082
Materials and Supplies	20,000	14,875	5,125
Capital Outlay	8,450	6,566	1,884
Total County Court	$693,556	$679,009	$14,547

(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, 2025

	Final Budget	Actual	Variance with Final Budget
General Government - Judicial (continued)			
Municipal Court			
Salaries and Wages	$25,300	$25,300	$0
Fringe Benefits	40,288	26,301	13,987
Contractual Services	112,225	102,305	9,920
Total Municipal Court	177,813	153,906	23,907
Attorney Fees - Public Defender Attorney Fees			
Salaries and Wages	5,000	906	4,094
Fringe Benefits	800	140	660
Contractual Services	1,404,268	1,260,067	144,201
Total Attorney - Public Defender Attorney Fees	1,410,068	1,261,113	148,955
Total General Government - Judicial	11,101,668	10,243,096	858,572
Public Safety			
Coroner's Office			
Salaries and Wages	79,571	77,071	2,500
Fringe Benefits	39,794	36,783	3,011
Contractual Services	146,702	111,748	34,954
Materials and Supplies	500	0	500
Total Coroner's Office	266,567	225,602	40,965
Sheriff			
Salaries and Wages	9,465,677	9,285,397	180,280
Fringe Benefits	3,594,711	3,535,896	58,815
Contractual Services	1,751,645	1,661,121	90,524
Materials and Supplies	564,351	423,975	140,376
Capital Outlay	491,143	444,802	46,341
Total Sheriff	15,867,527	15,351,191	516,336
Jail			
Contractual Services	1,110,716	1,077,457	33,259
Disaster Services			
Contractual Services	81,651	62,965	18,686
Building Regulation			
Salaries and Wages	381,650	376,526	5,124
Fringe Benefits	125,690	112,888	12,802
Contractual Services	344,620	319,586	25,034
Materials and Supplies	6,703	5,414	1,289
Capital Outlay	47,053	37,824	9,229
Total Building Regulation	905,716	852,238	53,478
Total Public Safety	$18,232,177	$17,569,453	$662,724

(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, 2025

	Final Budget	Actual	Variance with Final Budget
Public Works			
Engineer			
Salaries and Wages	$150,000	$139,856	$10,144
Fringe Benefits	62,425	43,831	18,594
Contractual Services	593	502	91
Materials and Supplies	3,501	2,690	811
Total Engineer	216,519	186,879	29,640
Planning Commission			
Salaries and Wages	84,750	84,505	245
Fringe Benefits	14,800	13,518	1,282
Contractual Services	494	345	149
Materials and Supplies	200	0	200
Total Planning Commission	100,244	98,368	1,876
Total Public Works	316,763	285,247	31,516
Health			
Humane Society			
Fringe Benefits	9,070	8,499	571
Contractual Services	22,716	22,708	8
Total Humane Society	31,786	31,207	579
Agriculture			
Contractual Services	195,373	195,316	57
Other Health - Crippled Children Aid			
Contractual Services	273,316	261,269	12,047
Total Health	500,475	487,792	12,683
Human Services			
Soldier's Relief			
Salaries and Wages	36,000	36,000	0
Fringe Benefits	19,873	14,810	5,063
Contractual Services	472,046	313,484	158,562
Materials and Supplies	16,684	3,334	13,350
Capital Outlay	10,000	3,567	6,433
Total Soldier's Relief	$554,603	$371,195	$183,408

(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, 2025

	Final Budget	Actual	Variance with Final Budget
Human Services (continued)			
Veteran's Services			
Salaries and Wages	$295,134	$294,881	$253
Fringe Benefits	108,207	107,307	900
Contractual Services	128,628	84,038	44,590
Materials and Supplies	41,000	25,069	15,931
Total Veteran's Services	572,969	511,295	61,674
Total Human Services	1,127,572	882,490	245,082
Capital Outlay			
Capital Outlay	757,926	757,925	1
Intergovernmental			
Economic Development	1,067,369	924,400	142,969
Grants	954,209	948,929	5,280
Total Intergovernmental	2,021,578	1,873,329	148,249
Total Expenditures	50,771,021	46,642,177	4,128,844
Excess of Revenues Over (Under) Expenditures	(8,965,967)	3,952,299	12,918,266
Other Financing Sources (Uses)			
Proceeds from the Sale of Capital Assets	27,500	14,211	(13,289)
Advances In	200,000	291,381	91,381
Advances Out	0	(176,514)	(176,514)
Transfers In	11,000	176,447	165,447
Transfers Out	(5,281,021)	(4,844,430)	436,591
Total Other Financing Sources (Uses)	(5,042,521)	(4,538,905)	503,616
Net Change in Fund Balance	(14,008,488)	(586,606)	13,421,882
Fund Balance Beginning of Year	30,899,192	30,899,192	0
Prior Year Encumbrances Appropriated	2,003,730	2,003,730	0
Fund Balance End of Year	$18,894,434	$32,316,316	$13,421,882

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 2025.

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 2025.

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 2025.

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2025

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	$28,852,883	$295,097	$1,333,473	$30,481,453
Cash and Cash Equivalents in Segregated Accounts	474,535	0	0	474,535
Cash and Cash Equivalents with Fiscal Agents	9,554	0	0	9,554
Receivables:				
Property Taxes	9,615,063	0	0	9,615,063
Payments in Lieu of Taxes	239,911	0	0	239,911
Permissive Motor Vehicle License Tax	133,856	0	0	133,856
Lodging Taxes	27,716	0	0	27,716
Accounts	1,762,923	0	0	1,762,923
Intergovernmental	5,912,756	0	0	5,912,756
Interfund	154,438	0	0	154,438
Special Assessments	0	44,589	0	44,589
Due from Component Unit	8,403	0	0	8,403
Materials and Supplies Inventory	559,611	0	0	559,611
Prepaid Items	336,794	0	0	336,794
Total Assets	$48,088,443	$339,686	$1,333,473	$49,761,602
Liabilities				
Accounts Payable	$1,005,255	$0	$0	$1,005,255
Accrued Wages and Benefits Payable	795,367	0	0	795,367
Contracts Payable	10,618	0	0	10,618
Matured Compensated Absences Payable	3,673	0	0	3,673
Interfund Payable	1,231,871	0	0	1,231,871
Intergovernmental Payable	449,036	0	0	449,036
Unearned Revenue	390,321	0	0	390,321
Payroll Withholdings Payable	60,978	0	0	60,978
Total Liabilities	3,947,119	0	0	3,947,119
Deferred Inflows of Resources				
Property Taxes	9,015,453	0	0	9,015,453
Payments in Lieu of Taxes	239,911	0	0	239,911
Unavailable Revenue	7,159,196	44,589	0	7,203,785
Total Deferred Inflows of Resources	16,414,560	44,589	0	16,459,149
Fund Balances				
Nonspendable	896,405	0	0	896,405
Restricted	26,977,764	295,097	1,333,239	28,606,100
Committed	0	0	234	234
Unassigned (Deficits)	(147,405)	0	0	(147,405)
Total Fund Balances	27,726,764	295,097	1,333,473	29,355,334
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$48,088,443	$339,686	$1,333,473	$49,761,602

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	$8,969,543	$0	$0	$8,969,543
Special Assessments	0	10,237	0	10,237
Lodging Taxes	446,877	0	0	446,877
Permissive Motor Vehicle License Tax	463,721	0	0	463,721
Charges for Services	6,056,526	0	0	6,056,526
Licenses and Permits	293,436	0	0	293,436
Fines, Forfeitures, and Settlements	638,027	0	0	638,027
Intergovernmental	30,734,287	0	3,083,529	33,817,816
Investment Earnings/Interest	78,741	381,865	0	460,606
Payments in Lieu of Taxes	95,432	0	0	95,432
Rent and Leases	0	14,494	0	14,494
Contributions and Donations	416,184	0	0	416,184
Other	423,432	0	0	423,432
Total Revenues	48,616,206	406,596	3,083,529	52,106,331
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,377,932	0	0	1,377,932
Judicial	589,741	0	0	589,741
Public Safety	3,951,094	0	0	3,951,094
Public Works	10,822,145	0	0	10,822,145
Health	1,285,578	0	0	1,285,578
Human Services	27,572,408	0	19,645	27,592,053
Community and Economic Development	444,587	0	0	444,587
Capital Outlay	0	0	4,471,902	4,471,902
Intergovernmental	1,770,375	0	0	1,770,375
Debt Service:				
Principal Retirement	861,460	1,289,691	0	2,151,151
Interest	74,727	1,588,706	0	1,663,433
Total Expenditures	48,750,047	2,878,397	4,491,547	56,119,991
Excess of Revenues Under Expenditures	(133,841)	(2,471,801)	(1,408,018)	(4,013,660)
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	0	128,081	128,081
OWDA Loans Issued	132,605	0	0	132,605
OPWC Loans Issued	0	0	530,432	530,432
Proceeds from the Sale of Capital Assets	39,889	0	0	39,889
Transfers In	1,742,520	1,764,577	1,073,677	4,580,774
Transfers Out	(629,158)	0	(4,538)	(633,696)
Total Other Financing Sources (Use)	1,285,856	1,764,577	1,727,652	4,778,085
Net Change in Fund Balances	1,152,015	(707,224)	319,634	764,425
Fund Balances Beginning of Year	26,574,749	1,002,321	1,013,839	28,590,909
Fund Balances End of Year	$27,726,764	$295,097	$1,333,473	$29,355,334

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.

Children Services Levy Fund - To account for revenues derived from property taxes, charges for services, 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.

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.

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.

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 interest earnings and previously received restricted bequests used 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.

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 2025; therefore, there is no activity on the Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Special Revenue Funds and no budgetary schedule presented.

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.

(continued)

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 previously received restricted federal grants, 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, related homestead and rollback revenues, and charges for services 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 fines and 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 County Court and grants from the State. 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.

Legal Aid Society Fund - To account for a 1 percent administrative fee from the 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, fees, and donations 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.

(continued)

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 previously received restricted State and federal grants used in the operation and maintenance of the Detention Facility.

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.

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$7,248,095	$7,185,362	($62,733)
Charges for Services	134,600	134,263	(337)
Intergovernmental	3,741,599	3,696,018	(45,581)
Interest	5,000	10,480	5,480
Contributions and Donations	740,500	24,298	(716,202)
Other	20,000	67,869	47,869
Total Revenues	11,889,794	11,118,290	(771,504)
Expenditures			
Current:			
Human Services			
Starlight School Levy			
Salaries and Wages	4,230,000	4,105,808	124,192
Fringe Benefits	1,979,603	1,570,204	409,399
Contractual Services	6,450,234	5,260,369	1,189,865
Materials and Supplies	253,342	97,357	155,985
Capital Outlay	328,600	177,750	150,850
Total Expenditures	13,241,779	11,211,488	2,030,291
Net Change in Fund Balance	(1,351,985)	(93,198)	1,258,787
Fund Balance Beginning of Year	4,155,752	4,155,752	0
Prior Year Encumbrances Appropriated	132,469	132,469	0
Fund Balance End of Year	$2,936,236	$4,195,023	$1,258,787

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Public Assistance	Children Services Levy	Motor Vehicle and Gasoline Tax	Local Fiscal Recovery
Assets				
Equity in Pooled Cash and Cash Equivalents	$374,251	$10,003,034	$1,534,365	$391,677
Cash and Cash Equivalents in Segregated Accounts	51,983	18,036	0	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property Taxes	0	4,078,157	0	0
Payments in Lieu of Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	133,856	0
Lodging Taxes	0	0	0	0
Accounts	14,466	1,446	15,955	0
Intergovernmental	137,411	1,100,865	3,393,058	0
Interfund	107,082	45,496	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	7,412	6,520	514,494	0
Prepaid Items	48,933	45,553	37,179	313
Total Assets	$741,538	$15,299,107	$5,628,907	$391,990
Liabilities				
Accounts Payable	$248,929	$337,306	$200,220	$0
Accrued Wages and Benefits Payable	211,827	194,242	119,847	872
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	609	68	0	0
Interfund Payable	37,868	8,653	600,000	0
Intergovernmental Payable	116,303	93,980	61,883	417
Unearned Revenue	0	0	0	390,321
Payroll Withholdings Payable	16,168	14,300	10,461	67
Total Liabilities	631,704	648,549	992,411	391,677
Deferred Inflows of Resources				
Property Taxes	0	3,819,398	0	0
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	190,276	1,024,021	2,890,467	0
Total Deferred Inflows of Resources	190,276	4,843,419	2,890,467	0
Fund Balances				
Nonspendable	56,345	52,073	551,673	313
Restricted	0	9,755,066	1,194,356	0
Unassigned (Deficits)	(136,787)	0	0	0
Total Fund Balances (Deficits)	(80,442)	9,807,139	1,746,029	313
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$741,538	$15,299,107	$5,628,907	$391,990

Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Redevelopment Tax Equivalent	Access Visitation Grant
$166,791	$410,929	$223	$2,841,642	$0	$4,617
0	0	0	0	0	2,050
9,554	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	144,479	0
0	0	0	0	0	0
0	0	0	0	0	0
1,024	0	0	0	0	526
0	170,272	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
606	4,054	0	0	0	0
2,164	14,700	0	80,284	0	21
$180,139	$599,955	$223	$2,921,926	$144,479	$7,214
$2,815	$2,571	$0	$2,388	$0	$0
7,990	75,449	0	22,075	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	222,521	0	0	0	0
3,691	36,033	0	10,883	0	0
0	0	0	0	0	0
570	5,804	0	1,819	0	0
15,066	342,378	0	37,165	0	0
0	0	0	0	0	0
0	0	0	0	144,479	0
1,024	170,272	0	0	0	526
1,024	170,272	0	0	144,479	526
2,770	18,754	0	80,284	0	21
161,279	68,551	223	2,804,477	0	6,667
0	0	0	0	0	0
164,049	87,305	223	2,884,761	0	6,688
$180,139	$599,955	$223	$2,921,926	$144,479	$7,214

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2025

	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
Assets				
Equity in Pooled Cash and Cash Equivalents	$1,236,793	$188,957	$306,923	$2,506,272
Cash and Cash Equivalents in Segregated Accounts	88,757	0	0	312
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property Taxes	0	0	0	815,605
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	22,184	0	0	180
Intergovernmental	0	58,694	0	29,790
Interfund	0	0	0	0
Due from Component Unit	8,403	0	0	0
Materials and Supplies Inventory	0	878	0	13,250
Prepaid Items	1,916	1,555	0	12,512
Total Assets	$1,358,053	$250,084	$306,923	$3,377,921
Liabilities				
Accounts Payable	$748	$23,383	$0	$3,657
Accrued Wages and Benefits Payable	11,063	7,684	0	15,281
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	75,000	0	0
Intergovernmental Payable	5,269	3,738	0	7,295
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	846	616	0	1,174
Total Liabilities	17,926	110,421	0	27,407
Deferred Inflows of Resources				
Property Taxes	0	0	0	763,854
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	30,587	6,354	0	81,721
Total Deferred Inflows of Resources	30,587	6,354	0	845,575
Fund Balances				
Nonspendable	1,916	2,433	0	25,762
Restricted	1,307,624	130,876	306,923	2,479,177
Unassigned (Deficits)	0	0	0	0
Total Fund Balances (Deficits)	1,309,540	133,309	306,923	2,504,939
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$1,358,053	$250,084	$306,923	$3,377,921

Block Grants	County Courts	Community Correction	Home Detention (Electronic Monitor)	Marriage License	Political Subdivision Housing
$285,395	$2,391,324	$82,627	$267,308	$1,084	$67,053
0	99,530	0	12,297	8,038	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	0
0	91,903	0	45,076	1,740	1,963
18,195	0	359,214	0	0	0
0	0	0	1,860	0	0
0	0	0	0	0	0
0	0	0	0	0	0
384	56,176	0	402	0	0
$303,974	$2,638,933	$441,841	$326,943	$10,862	$69,016
$43,996	$17,437	$0	$4,784	$1,084	$0
2,241	7,231	10,650	5,148	0	0
0	0	0	0	0	0
0	0	0	0	0	0
165,356	0	0	0	0	0
1,134	3,859	5,100	1,899	0	0
0	0	0	0	0	0
195	701	824	196	0	0
212,922	29,228	16,574	12,027	1,084	0
0	0	0	0	0	0
0	0	0	0	0	0
18,195	91,903	359,214	46,261	1,740	1,963
18,195	91,903	359,214	46,261	1,740	1,963
384	56,176	0	402	0	0
72,473	2,461,626	66,053	268,253	8,038	67,053
0	0	0	0	0	0
72,857	2,517,802	66,053	268,655	8,038	67,053
$303,974	$2,638,933	$441,841	$326,943	$10,862	$69,016

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2025

	Indigent Drivers Alcohol Treatment	Sheriff Services	Legal Aid Society	Senior Citizens Levy
Assets				
Equity in Pooled Cash and Cash Equivalents	$65,691	$777,902	$1,815	$2,395,037
Cash and Cash Equivalents in Segregated Accounts	2,314	188,579	17	0
Cash and Cash Equivalents with Fiscal Agents	0	0	0	0
Receivables:				
Property Taxes	0	722,248	0	2,304,862
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	8,938	34,964	1	0
Intergovernmental	0	57,658	0	161,724
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	0	0	12,397
Prepaid Items	0	8,923	0	9,224
Total Assets	$76,943	$1,790,274	$1,833	$4,883,244
Liabilities				
Accounts Payable	$0	$49,505	$0	$51,084
Accrued Wages and Benefits Payable	0	45,516	0	33,405
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	2,996
Interfund Payable	1,860	25,000	0	0
Intergovernmental Payable	0	24,851	0	15,820
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	0	3,206	0	2,522
Total Liabilities	1,860	148,078	0	105,827
Deferred Inflows of Resources				
Property Taxes	0	680,779	0	2,159,047
Payments in Lieu of Taxes	0	0	0	0
Unavailable Revenue	8,938	101,517	1	207,904
Total Deferred Inflows of Resources	8,938	782,296	1	2,366,951
Fund Balances				
Nonspendable	0	8,923	0	21,621
Restricted	66,145	850,977	1,832	2,388,845
Unassigned (Deficits)	0	0	0	0
Total Fund Balances (Deficits)	66,145	859,900	1,832	2,410,466
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$76,943	$1,790,274	$1,833	$4,883,244

Felony Delinquent Care and Custody	Indigent Guardianship	Victim of Criminals	Mental Health Levy	Law Library Resources	Juvenile Detention
$310,993	$2,007	$5,243	$58,802	$253,786	$13,346
0	1,805	0	0	817	0
0	0	0	0	0	0
0	0	0	1,694,191	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	77	0	0	26,068	0
301,387	0	32,860	54,741	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	55	0
$612,380	$3,889	$38,103	$1,807,734	$280,726	$13,346
$0	$1,800	$0	$0	$604	$0
8,706	0	4,163	0	477	0
0	0	0	0	0	0
0	0	0	0	0	0
78,647	0	0	0	0	0
4,093	0	1,988	0	228	0
0	0	0	0	0	0
646	0	320	0	36	0
92,092	1,800	6,471	0	1,345	0
0	0	0	1,592,375	0	0
0	0	0	0	0	0
186,217	77	20,184	156,557	26,068	0
186,217	77	20,184	1,748,932	26,068	0
0	0	0	0	55	0
334,071	2,012	11,448	58,802	253,258	13,346
0	0	0	0	0	0
334,071	2,012	11,448	58,802	253,313	13,346
$612,380	$3,889	$38,103	$1,807,734	$280,726	$13,346

(continued)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (Continued)
December 31, 2025

	Wireless 911	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid
Assets				
Equity in Pooled Cash and Cash Equivalents	$504,721	$430,552	$61,822	$909,901
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	95,432	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Lodging Taxes	0	0	27,716	0
Accounts	0	0	0	1,496,412
Intergovernmental	0	0	0	26,269
Interfund	0	0	0	0
Due from Component Unit	0	0	0	0
Materials and Supplies Inventory	0	0	0	0
Prepaid Items	16,500	0	0	0
Total Assets	$521,221	$525,984	$89,538	$2,432,582
Liabilities				
Accounts Payable	$12,944	$0	$0	$0
Accrued Wages and Benefits Payable	4,063	0	0	7,437
Contracts Payable	0	0	0	0
Matured Compensated Absences Payable	0	0	0	0
Interfund Payable	0	0	1,200	15,766
Intergovernmental Payable	1,745	0	43,326	5,501
Unearned Revenue	0	0	0	0
Payroll Withholdings Payable	243	0	0	264
Total Liabilities	18,995	0	44,526	28,968
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	95,432	0	0
Unavailable Revenue	0	0	3,910	1,522,681
Total Deferred Inflows of Resources	0	95,432	3,910	1,522,681
Fund Balances				
Nonspendable	16,500	0	0	0
Restricted	485,726	430,552	41,102	880,933
Unassigned (Deficits)	0	0	0	0
Total Fund Balances (Deficits)	502,226	430,552	41,102	880,933
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$521,221	$525,984	$89,538	$2,432,582

Brownfield Community-Wide Assessment	Total Nonmajor Special Revenue Funds
$0	$28,852,883
0	474,535
0	9,554
0	9,615,063
0	239,911
0	133,856
0	27,716
0	1,762,923
10,618	5,912,756
0	154,438
0	8,403
0	559,611
0	336,794
$10,618	48,088,443
$0	$1,005,255
0	795,367
10,618	10,618
0	3,673
0	1,231,871
0	449,036
0	390,321
0	60,978
10,618	3,947,119
0	9,015,453
0	239,911
10,618	7,159,196
10,618	16,414,560
0	896,405
0	26,977,764
(10,618)	(147,405)
(10,618)	27,726,764
$10,618	$48,088,443

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2025

	Public Assistance	Children Services Levy	Motor Vehicle and Gasoline Tax	Local Fiscal Recovery
Revenues				
Property Taxes	$0	$3,798,913	$0	$0
Lodging Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	463,721	0
Charges for Services	512,406	2,201,253	0	0
Licenses and Permits	0	0	20,319	0
Fines, Forfeitures, and Settlements	0	0	38,228	0
Intergovernmental	10,829,275	4,795,468	8,257,726	187,943
Investment Earnings/Interest	0	0	40,950	10,308
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	82,403	195,716	0
Other	175,752	9,000	132,804	0
Total Revenues	11,517,433	10,887,037	9,149,464	198,251
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	22,469
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	9,388,538	173,537
Health	0	0	0	2,500
Human Services	11,863,918	9,987,345	0	0
Community and Economic Development	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	0	456,730	0
Interest	0	0	62,550	0
Total Expenditures	11,863,918	9,987,345	9,907,818	198,506
Excess of Revenues Over (Under) Expenditures	(346,485)	899,692	(758,354)	(255)
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	19,389	0
Transfers In	251,456	0	316,810	0
Transfers Out	0	0	(629,158)	0
Total Other Financing Sources (Use)	251,456	0	(292,959)	0
Net Change in Fund Balances	(95,029)	899,692	(1,051,313)	(255)
Fund Balances (Deficit) Beginning of Year	14,587	8,907,447	2,797,342	568
Fund Balances (Deficits) End of Year	($80,442)	$9,807,139	$1,746,029	$313

Dog and Kennel	Child Support Enforcement Agency	Childrens' Services Trust	Real Estate Assessment	Access Visitation Grant
$0	$0	$0	$0	$0
0	0	0	0	0
0	0	0	0	0
45,844	316,846	0	1,382,440	4,129
212,315	0	0	0	0
2,575	0	0	515	0
0	2,419,535	0	0	0
0	0	6	0	0
0	0	0	0	0
19,021	0	0	0	0
225	3,829	0	510	5
279,980	2,740,210	6	1,383,465	4,134
0	0	0	851,661	0
0	0	0	0	3,858
0	0	0	0	0
0	0	0	0	0
410,361	0	0	0	0
0	3,323,449	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	221,925	0
0	0	0	7,944	0
410,361	3,323,449	0	1,081,530	3,858
(130,381)	(583,239)	6	301,935	276
0	0	0	0	0
0	0	0	0	0
200,000	600,000	0	0	0
0	0	0	0	0
200,000	600,000	0	0	0
69,619	16,761	6	301,935	276
94,430	70,544	217	2,582,826	6,412
$164,049	$87,305	$223	$2,884,761	$6,688

(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, 2025

	Delinquent Real Estate Tax and Assessment Collection	Homeland Security	Juvenile IV-E Reimbursement	Tuberculosis Clinic
Revenues				
Property Taxes	$0	$0	$0	$759,806
Lodging Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	361,392	0	0	51,482
Licenses and Permits	0	0	0	0
Fines, Forfeitures, and Settlements	0	0	0	0
Intergovernmental	0	187,095	0	60,772
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	0	0	155
Other	65,611	4,150	0	8,534
Total Revenues	427,003	191,245	0	880,749
Expenditures				
Current:				
General Government:				
Legislative and Executive	358,406	0	0	0
Judicial	0	0	0	0
Public Safety	0	389,743	0	0
Public Works	0	0	0	0
Health	0	0	0	853,848
Human Services	0	0	0	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
Total Expenditures	358,406	389,743	0	853,848
Excess of Revenues Over (Under) Expenditures	68,597	(198,498)	0	26,901
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	194,437	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Use)	0	194,437	0	0
Net Change in Fund Balances	68,597	(4,061)	0	26,901
Fund Balances (Deficit) Beginning of Year	1,240,943	137,370	306,923	2,478,038
Fund Balances (Deficits) End of Year	$1,309,540	$133,309	$306,923	$2,504,939

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	202,465	0	192,649	0	0
0	0	0	0	16,422	0
0	106,753	0	0	0	11,704
990,660	150,573	272,150	0	0	0
0	27,477	0	0	0	0
0	0	0	0	0	0
0	20,000	0	0	0	0
0	28	0	95	0	0
990,660	507,296	272,150	192,744	16,422	11,704
0	0	0	0	0	0
0	408,454	0	0	0	0
0	0	272,451	157,271	0	50,000
996,109	0	0	0	0	0
0	0	0	0	18,869	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
132,605	0	0	0	0	0
0	0	0	0	0	0
1,128,714	408,454	272,451	157,271	18,869	50,000
(138,054)	98,842	(301)	35,473	(2,447)	(38,296)
132,605	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
132,605	0	0	0	0	0
(5,449)	98,842	(301)	35,473	(2,447)	(38,296)
78,306	2,418,960	66,354	233,182	10,485	105,349
$72,857	$2,517,802	$66,053	$268,655	$8,038	$67,053

(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, 2025

	Indigent Drivers Alcohol Treatment	Sheriff Services	Legal Aid Society	Senior Citizens Levy
Revenues				
Property Taxes	$0	$677,283	$0	$2,149,363
Lodging Taxes	0	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	0
Charges for Services	0	732,158	118	40,736
Licenses and Permits	0	44,380	0	0
Fines, Forfeitures, and Settlements	13,479	133,725	0	0
Intergovernmental	14,219	226,459	0	937,964
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Contributions and Donations	0	1,400	0	97,489
Other	0	643	0	21,864
Total Revenues	27,698	1,816,048	118	3,247,416
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	58,977	0	0	0
Public Safety	0	2,188,400	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	2,397,696
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
Total Expenditures	58,977	2,188,400	0	2,397,696
Excess of Revenues Over (Under) Expenditures	(31,279)	(372,352)	118	849,720
Other Financing Sources (Use)				
OWDA Loans Issued	0	0	0	0
Proceeds from the Sale of Capital Assets	0	0	0	20,500
Transfers In	0	39,100	0	0
Transfers Out	0	0	0	0
Total Other Financing Sources (Use)	0	39,100	0	20,500
Net Change in Fund Balances	(31,279)	(333,252)	118	870,220
Fund Balances (Deficit) Beginning of Year	97,424	1,193,152	1,714	1,540,246
Fund Balances (Deficits) End of Year	$66,145	$859,900	$1,832	$2,410,466

Felony Delinquent Care and Custody	Indigent Guardianship	Victim of Criminals	Mental Health Levy	Law Library Resources	Juvenile Detention
$0	$0	$0	$1,584,178	$0	$0
0	0	0	0	0	0
0	0	0	0	0	0
0	12,608	0	0	0	0
0	0	0	0	0	0
0	0	0	0	79,984	0
512,211	0	65,850	186,420	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	300	0	0	5	0
512,211	12,908	65,850	1,770,598	79,989	0
0	0	0	0	0	0
0	15,520	0	0	97,087	5,845
550,719	0	114,455	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	1,770,375	0	0
0	0	0	0	0	0
0	0	0	0	0	0
550,719	15,520	114,455	1,770,375	97,087	5,845
(38,508)	(2,612)	(48,605)	223	(17,098)	(5,845)
0	0	0	0	0	0
0	0	0	0	0	0
93,086	0	47,631	0	0	0
0	0	0	0	0	0
93,086	0	47,631	0	0	0
54,578	(2,612)	(974)	223	(17,098)	(5,845)
279,493	4,624	12,422	58,579	270,411	19,191
$334,071	$2,012	$11,448	$58,802	$253,313	$13,346

(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, 2025

	Wireless 911	Brandywine Loop Extension	Lodging Excise Tax	OneOhio Opioid
Revenues				
Property Taxes	$0	$0	$0	$0
Lodging Taxes	0	0	446,877	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	251,064
Intergovernmental	260,739	0	0	103,491
Investment Earnings/Interest	0	0	0	0
Payments in Lieu of Taxes	0	95,432	0	0
Contributions and Donations	0	0	0	0
Other	77	0	0	0
Total Revenues	260,816	95,432	446,877	354,555
Expenditures				
Current:				
General Government:				
Legislative and Executive	0	0	0	145,396
Judicial	0	0	0	0
Public Safety	228,055	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	444,587	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	0	50,200	0	0
Interest	0	4,233	0	0
Total Expenditures	228,055	54,433	444,587	145,396
Excess of Revenues Over (Under) Expenditures	32,761	40,999	2,290	209,159
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
Total Other Financing Sources (Use)	0	0	0	0
Net Change in Fund Balances	32,761	40,999	2,290	209,159
Fund Balances (Deficit) Beginning of Year	469,465	389,553	38,812	671,774
Fund Balances (Deficits) End of Year	$502,226	$430,552	$41,102	$880,933

Brownfield Community-Wide Assessment	Total Nonmajor Special Revenue Funds
$0	$8,969,543
0	446,877
0	463,721
0	6,056,526
0	293,436
0	638,027
275,737	30,734,287
0	78,741
0	95,432
0	416,184
0	423,432
275,737	48,616,206
0	1,377,932
0	589,741
0	3,951,094
263,961	10,822,145
0	1,285,578
0	27,572,408
0	444,587
0	1,770,375
0	861,460
0	74,727
263,961	48,750,047
11,776	(133,841)
0	132,605
0	39,889
0	1,742,520
0	(629,158)
0	1,285,856
11,776	1,152,015
(22,394)	26,574,749
($10,618)	$27,726,764

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$443,812	$443,812	$0
Intergovernmental	11,975,300	10,828,494	(1,146,806)
Other	321,188	242,549	(78,639)
Total Revenues	12,740,300	11,514,855	(1,225,445)
Expenditures			
Current:			
Human Services			
Public Assistance			
Salaries and Wages	4,339,500	4,222,295	117,205
Fringe Benefits	1,776,469	1,694,003	82,466
Contractual Services	7,132,273	6,113,416	1,018,857
Materials and Supplies	124,908	104,394	20,514
Capital Outlay	58,563	48,113	10,450
Total Expenditures	13,431,713	12,182,221	1,249,492
Excess of Revenues Under Expenditures	(691,413)	(667,366)	24,047
Other Financing Source			
Transfers In	250,000	251,456	1,456
Net Change in Fund Balance	(441,413)	(415,910)	25,503
Fund Balance Beginning of Year	113,535	113,535	0
Prior Year Encumbrances Appropriated	327,969	327,969	0
Fund Balance End of Year	$91	$25,594	$25,503

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$3,535,289	$3,798,468	$263,179
Charges for Services	1,752,000	1,942,560	190,560
Intergovernmental	5,223,000	4,919,263	(303,737)
Contributions and Donations	65,700	101,528	35,828
Other	31,100	9,000	(22,100)
Total Revenues	10,607,089	10,770,819	163,730
Expenditures			
Current:			
Human Services			
Children Services Levy			
Salaries and Wages	4,100,000	4,019,409	80,591
Fringe Benefits	1,616,392	1,489,256	127,136
Contractual Services	172,117	144,101	28,016
Materials and Supplies	4,978,674	4,747,219	231,455
Capital Outlay	175,247	129,877	45,370
Total Expenditures	11,042,430	10,529,862	512,568
Net Change in Fund Balance	(435,341)	240,957	676,298
Fund Balance Beginning of Year	8,558,879	8,558,879	0
Prior Year Encumbrances Appropriated	442,830	442,830	0
Fund Balance End of Year	$8,566,368	$9,242,666	$676,298

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Permissive Motor Vehicle License Tax	$459,164	$458,471	($693)
Licenses and Permits	10,000	20,319	10,319
Fines, Forfeitures, and Settlements	40,000	38,228	(1,772)
Intergovernmental	7,955,000	8,259,451	304,451
Interest	35,000	43,266	8,266
Contributions and Donations	0	195,716	195,716
Other	240,000	143,244	(96,756)
Total Revenues	8,739,164	9,158,695	419,531
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Salaries and Wages	2,503,740	2,446,655	57,085
Fringe Benefits	998,800	932,248	66,552
Contractual Services	1,200,260	1,061,207	139,053
Materials and Supplies	3,640,657	3,200,057	440,600
Capital Outlay	1,720,179	1,706,180	13,999
Total Public Works	10,063,636	9,346,347	717,289
Debt Service:			
Principal Retirement	457,144	456,730	414
Interest	63,000	62,550	450
Total Debt Service	520,144	519,280	864
Total Expenditures	10,583,780	9,865,627	718,153
Excess of Revenues Under Expenditures	(1,844,616)	(706,932)	1,137,684
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	0	9,389	9,389
Advances Out	(200,000)	(200,000)	0
Transfers In	911,778	316,810	(594,968)
Transfers Out	(632,148)	(629,158)	2,990
Total Other Financing Sources (Uses)	79,630	(502,959)	(582,589)
Net Change in Fund Balance	(1,764,986)	(1,209,891)	555,095
Fund Balance Beginning of Year	1,412,419	1,412,419	0
Prior Year Encumbrances Appropriated	707,440	707,440	0
Fund Balance End of Year	$354,873	$909,968	$555,095

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest		$11,509	$11,509
Expenditures			
Current:			
General Government - Legislative and Executive			
Local Fiscal Recovery			
Salaries and Wages	16,500	16,371	129
Fringe Benefits	8,900	5,861	3,039
Contractual Services	867	100	767
Materials and Supplies	290	0	290
Capital Outlay	500	0	500
Total General Government - Legislative and Executive	27,057	22,332	4,725
Public Works			
Local Fiscal Recovery			
Contractual Services	30,338	3,500	26,838
Capital Outlay	371,349	264,241	107,108
Total Public Works	401,687	267,741	133,946
Health			
Local Fiscal Recovery			
Contractual Services	21,670	2,500	19,170
Total Expenditures	450,414	292,573	157,841
Net Change in Fund Balance	(450,414)	(281,064)	169,350
Fund Balance Beginning of Year	206,987	206,987	0
Prior Year Encumbrances Appropriated	371,389	371,389	0
Fund Balance End of Year	$127,962	$297,312	$169,350

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$49,870	$45,848	($4,022)
Licenses and Permits	197,000	208,020	11,020
Fines, Forfeitures, and Settlements	200	2,575	2,375
Contributions and Donations	24,500	21,236	(3,264)
Other	0	225	225
Total Revenues	271,570	277,904	6,334
Expenditures			
Current:			
Health			
Dog and Kennel			
Salaries and Wages	254,500	172,415	82,085
Fringe Benefits	116,405	67,472	48,933
Contractual Services	169,102	136,395	32,707
Materials and Supplies	64,715	41,755	22,960
Capital Outlay	7,500	0	7,500
Total Expenditures	612,222	418,037	194,185
Excess of Revenues Under Expenditures	(340,652)	(140,133)	200,519
Other Financing Source			
Transfers In	316,235	200,000	(116,235)
Net Change in Fund Balance	(24,417)	59,867	84,284
Fund Balance Beginning of Year	79,675	79,675	0
Prior Year Encumbrances Appropriated	9,017	9,017	0
Fund Balance End of Year	$64,275	$148,559	$84,284

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$435,000	$321,872	($113,128)
Intergovernmental	2,975,000	2,419,535	(555,465)
Other	25,000	3,829	(21,171)
Total Revenues	3,435,000	2,745,236	(689,764)
Expenditures			
Current:			
Human Services			
Child Support Enforcement Agency			
Salaries and Wages	1,750,000	1,573,851	176,149
Fringe Benefits	813,523	668,498	145,025
Contractual Services	1,560,798	1,348,792	212,006
Materials and Supplies	52,689	43,844	8,845
Capital Outlay	36,234	6,734	29,500
Total Expenditures	4,213,244	3,641,719	571,525
Excess of Revenues Under Expenditures	(778,244)	(896,483)	(118,239)
Other Financing Source			
Transfers In	600,000	600,000	0
Net Change in Fund Balance	(178,244)	(296,483)	(118,239)
Fund Balance Beginning of Year	123,855	123,855	0
Prior Year Encumbrances Appropriated	178,244	178,244	0
Fund Balance End of Year	$123,855	$5,616	($118,239)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	$0	$6	$6
Expenditures			
Current:			
Human Services			
Childrens' Services Trust Fund			
Total Expenditures	0	0	0
Net Change in Fund Balance	0	6	6
Fund Balance Beginning of Year	217	217	0
Fund Balance End of Year	$217	$223	$6

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$1,026,800	$1,382,440	$355,640
Fines, Forfeitures, and Settlements	450	515	65
Other	0	510	510
Total Revenues	1,027,250	1,383,465	356,215
Expenditures			
Current:			
General Government - Legislative and Executive			
Real Estate Assessment			
Salaries and Wages	474,900	458,429	16,471
Fringe Benefits	249,488	234,019	15,469
Contractual Services	794,654	395,452	399,202
Materials and Supplies	31,328	18,113	13,215
Total Expenditures	1,550,370	1,106,013	444,357
Net Change in Fund Balance	(523,120)	277,452	800,572
Fund Balance Beginning of Year	2,460,360	2,460,360	0
Prior Year Encumbrances Appropriated	79,170	79,170	0
Fund Balance End of Year	$2,016,410	$2,816,982	$800,572

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$1,100	$3,135	$2,035
Other	0	5	5
Total Revenues	1,100	3,140	2,040
Expenditures			
Current:			
General Government - Judicial			
Access Visitation Grant			
Salaries and Wages	4,000	3,313	687
Fringe Benefits	678	533	145
Total Expenditures	4,678	3,846	832
Net Change in Fund Balance	(3,578)	(706)	2,872
Fund Balance Beginning of Year	5,023	5,023	0
Fund Balance End of Year	$1,445	$4,317	$2,872

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$365,000	$335,563	($29,437)
Other	25,000	65,611	40,611
Total Revenues	390,000	401,174	11,174
Expenditures			
Current:			
General Government - Legislative and Executive			
Delinquent Real Estate Tax and Assessment Collection			
Salaries and Wages	236,215	228,040	8,175
Fringe Benefits	85,193	75,078	10,115
Contractual Services	95,652	79,556	16,096
Materials and Supplies	4,000	2,154	1,846
Total Expenditures	421,060	384,828	36,232
Net Change in Fund Balance	(31,060)	16,346	47,406
Fund Balance Beginning of Year	1,176,648	1,176,648	0
Prior Year Encumbrances Appropriated	13,652	13,652	0
Fund Balance End of Year	$1,159,240	$1,206,646	$47,406

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$184,335	$145,142	($39,193)
Other	0	4,150	4,150
Total Revenues	184,335	149,292	(35,043)
Expenditures			
Current:			
Public Safety			
Homeland Security			
Salaries and Wages	168,724	159,999	8,725
Fringe Benefits	58,340	53,765	4,575
Contractual Services	24,584	16,831	7,753
Materials and Supplies	5,339	4,608	731
Capital Outlay	256,267	230,844	25,423
Total Expenditures	513,254	466,047	47,207
Excess of Revenues Under Expenditures	(328,919)	(316,755)	12,164
Other Financing Sources			
Transfers In	160,182	194,437	34,255
Advances In	126,347	75,000	(51,347)
Total Other Financing Sources	286,529	269,437	(17,092)
Net Change in Fund Balance	(42,390)	(47,318)	(4,928)
Fund Balance Beginning of Year	128,145	128,145	0
Prior Year Encumbrances Appropriated	41,157	41,157	0
Fund Balance End of Year	$126,912	$121,984	($4,928)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Total Revenues	$0	$0	$0
Expenditures			
Current:			
Human Services			
Juvenile IV-E Reimbursement			
Contractual Services	15,000	0	15,000
Net Change in Fund Balance	(15,000)	0	15,000
Fund Balance Beginning of Year	306,923	306,923	0
Fund Balance End of Year	$291,923	$306,923	$15,000

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$707,066	$759,717	$52,651
Charges for Services	5,000	52,444	47,444
Intergovernmental	63,000	61,094	(1,906)
Contributions and Donations	0	205	205
Other	0	8,534	8,534
Total Revenues	775,066	881,994	106,928
Expenditures			
Current:			
Health			
Tuberculosis Clinic			
Salaries and Wages	392,000	293,842	98,158
Fringe Benefits	119,374	92,301	27,073
Contractual Services	286,327	179,887	106,440
Materials and Supplies	444,585	247,894	196,691
Capital Outlay	50,221	42,400	7,821
Total Expenditures	1,292,507	856,324	436,183
Net Change in Fund Balance	(517,441)	25,670	543,111
Fund Balance Beginning of Year	2,320,341	2,320,341	0
Prior Year Encumbrances Appropriated	98,715	98,715	0
Fund Balance End of Year	$1,901,615	$2,444,726	$543,111

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$1,250,751	$1,010,236	($240,515)
Expenditures			
Current:			
Public Works			
Block Grants			
Salaries and Wages	127,482	55,108	72,374
Fringe Benefits	10,420	8,576	1,844
Contractual Services	1,106,930	984,221	122,709
Total Public Works	1,244,832	1,047,905	196,927
Debt Service:			
Principal Retirement	132,605	132,605	0
Total Expenditures	1,377,437	1,180,510	196,927
Excess of Revenues Under Expenditures	(126,686)	(170,274)	(43,588)
Other Financing Sources (Use)			
OWDA Loans Issued	132,605	132,605	0
Advances In	0	5,000	5,000
Advances Out	(31,700)	(44,400)	(12,700)
Total Other Financing Sources (Use)	100,905	93,205	(7,700)
Net Change in Fund Balance	(25,781)	(77,069)	(51,288)
Fund Balance Beginning of Year	99,651	99,651	0
Prior Year Encumbrances Appropriated	262,345	262,345	0
Fund Balance End of Year	$336,215	$284,927	($51,288)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$192,125	$198,359	$6,234
Fines, Forfeitures, and Settlements	116,000	122,595	6,595
Intergovernmental	150,694	150,573	(121)
Interest	25,000	28,136	3,136
Contributions and Donations	20,000	20,000	0
Other	1,000	28	(972)
Total Revenues	504,819	519,691	14,872
Expenditures			
Current:			
General Government - Judicial			
County Courts			
Salaries and Wages	213,930	184,074	29,856
Fringe Benefits	98,189	71,896	26,293
Contractual Services	202,138	83,582	118,556
Materials and Supplies	32,000	17,923	14,077
Capital Outlay	174,458	115,927	58,531
Total Expenditures	720,715	473,402	247,313
Excess of Revenues Over (Under) Expenditures	(215,896)	46,289	262,185
Other Financing Use			
Advances Out	0	(3,500)	(3,500)
Net Change in Fund Balance	(215,896)	42,789	258,685
Fund Balance Beginning of Year	2,294,013	2,294,013	0
Prior Year Encumbrances Appropriated	10,471	10,471	0
Fund Balance End of Year	$2,088,588	$2,347,273	$258,685

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$263,370	$267,760	$4,390
Expenditures			
Current:			
Public Safety			
Community Correction			
Salaries and Wages	214,735	214,395	340
Fringe Benefits	33,065	33,001	64
Contractual Services	11,008	9,028	1,980
Materials and Supplies	14,906	14,906	0
Total Expenditures	273,714	271,330	2,384
Net Change in Fund Balance	(10,344)	(3,570)	6,774
Fund Balance Beginning of Year	13,987	13,987	0
Fund Balance End of Year	$3,643	$10,417	$6,774

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$200,000	$196,729	($3,271)
Other	1,000	95	(905)
Total Revenues	201,000	196,824	(4,176)
Expenditures			
Current:			
Public Safety			
Home Detention (Electronic Monitor)			
Salaries and Wages	80,000	63,480	16,520
Fringe Benefits	39,400	15,082	24,318
Contractual Services	373	373	0
Materials and Supplies	107,680	84,914	22,766
Total Expenditures	227,453	163,849	63,604
Net Change in Fund Balance	(26,453)	32,975	59,428
Fund Balance Beginning of Year	217,476	217,476	0
Prior Year Encumbrances Appropriated	7,680	7,680	0
Fund Balance End of Year	$198,703	$258,131	$59,428

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Licenses and Permits	$27,000	$18,935	($8,065)
Expenditures			
Current:			
Health			
Marriage License			
Contractual Services	27,000	18,935	8,065
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	$10,000	$11,704	$1,704
Expenditures			
Current:			
Public Safety			
Political Subdivision Housing			
Contractual Services	85,000	65,000	20,000
Net Change in Fund Balance	(75,000)	(53,296)	21,704
Fund Balance Beginning of Year	105,349	105,349	0
Prior Year Encumbrances Appropriated	15,000	15,000	0
Fund Balance End of Year	$45,349	$67,053	$21,704

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	$20,000	$13,269	($6,731)
Intergovernmental	26,000	13,930	(12,070)
Total Revenues	46,000	27,199	(18,801)
Expenditures			
Current:			
Judicial			
Indigent Drivers Alcohol Treatment			
Contractual Services	102,487	69,944	32,543
Net Change in Fund Balance	(56,487)	(42,745)	13,742
Fund Balance Beginning of Year	95,609	95,609	0
Prior Year Encumbrances Appropriated	9,488	9,488	0
Fund Balance End of Year	$48,610	$62,352	$13,742

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$632,688	$677,172	$44,484
Charges for Services	900,000	844,258	(55,742)
Licenses and Permits	40,000	44,604	4,604
Fines, Forfeitures, and Settlements	84,500	23,176	(61,324)
Intergovernmental	249,442	244,143	(5,299)
Contributions and Donations	15,000	1,400	(13,600)
Other	0	643	643
Total Revenues	1,921,630	1,835,396	(86,234)
Expenditures			
Current:			
Public Safety			
Sheriff Services			
Salaries and Wages	756,000	715,459	40,541
Fringe Benefits	314,400	279,689	34,711
Contractual Services	645,513	589,687	55,826
Materials and Supplies	714,143	623,549	90,594
Capital Outlay	97,224	81,814	15,410
Total Expenditures	2,527,280	2,290,198	237,082
Excess of Revenues Under Expenditures	(605,650)	(454,802)	150,848
Other Financing Sources (Use)			
Transfers In	42,050	39,100	(2,950)
Advances In	0	25,000	25,000
Advances Out	0	(38,000)	(38,000)
Total Other Financing Sources (Use)	42,050	26,100	(15,950)
Net Change in Fund Balance	(563,600)	(428,702)	134,898
Fund Balance Beginning of Year	806,900	806,900	0
Prior Year Encumbrances Appropriated	293,288	293,288	0
Fund Balance End of Year	$536,588	$671,486	$134,898

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$100	$112	$12
Expenditures			
Current:			
General Government - Judicial			
Legal Aid Society			
Salaries and Wages	100	0	100
Net Change in Fund Balance	0	112	112
Fund Balance Beginning of Year	1,695	1,695	0
Fund Balance End of Year	$1,695	$1,807	$112

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$1,997,375	$2,149,140	$151,765
Charges for Services	0	40,736	40,736
Intergovernmental	833,000	849,898	16,898
Contributions and Donations	0	97,489	97,489
Other	12,000	21,864	9,864
Total Revenues	2,842,375	3,159,127	316,752
Expenditures			
Current:			
Human Services			
Senior Citizens Levy			
Salaries and Wages	1,189,722	1,042,351	147,371
Fringe Benefits	301,411	249,107	52,304
Contractual Services	578,143	400,694	177,449
Materials and Supplies	770,257	621,395	148,862
Capital Outlay	140,000	102,641	37,359
Total Expenditures	2,979,533	2,416,188	563,345
Net Change in Fund Balance	(137,158)	742,939	880,097
Fund Balance Beginning of Year	1,302,041	1,302,041	0
Prior Year Encumbrances Appropriated	134,342	134,342	0
Fund Balance End of Year	$1,299,225	$2,179,322	$880,097

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$506,721	$435,207	($71,514)
Expenditures			
Current:			
Public Safety			
Felony Delinquent Care and Custody			
Salaries and Wages	183,000	166,252	16,748
Fringe Benefits	64,400	43,362	21,038
Contractual Services	287,113	234,061	53,052
Materials and Supplies	5,800	3,742	2,058
Capital Outlay	164,600	124,600	40,000
Total Expenditures	704,913	572,017	132,896
Excess of Revenues Under Expenditures	(198,192)	(136,810)	61,382
Other Financing Sources			
Advances In	0	71,514	71,514
Transfers In	93,086	93,086	0
Total Other Financing Sources	93,086	164,600	71,514
Net Change in Fund Balance	(105,106)	27,790	132,896
Fund Balance Beginning of Year	246,691	246,691	0
Prior Year Encumbrances Appropriated	22,113	22,113	0
Fund Balance End of Year	$163,698	$296,594	$132,896

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$20,000	$12,120	($7,880)
Other	0	600	600
Total Revenues	20,000	12,720	(7,280)
Expenditures			
Current:			
Judicial			
Indigent Guardianship			
Contractual Services	20,516	13,720	6,796
Net Change in Fund Balance	(516)	(1,000)	(484)
Fund Balance Beginning of Year	1,431	1,431	0
Prior Year Encumbrances Appropriated	516	516	0
Fund Balance End of Year	$1,431	$947	($484)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$65,561	$65,554	($7)
Expenditures			
Current:			
Public Safety			
Victim of Criminals			
Salaries and Wages	82,900	82,690	210
Fringe Benefits	32,798	31,085	1,713
Total Expenditures	115,698	113,775	1,923
Excess of Revenues Under Expenditures	(50,137)	(48,221)	1,916
Other Financing Source			
Transfers In	47,631	47,631	0
Net Change in Fund Balance	(2,506)	(590)	1,916
Fund Balance Beginning of Year	5,065	5,065	0
Fund Balance End of Year	$2,559	$4,475	$1,916

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Property Taxes	$1,583,955	$1,583,955	$0
Intergovernmental	186,420	186,420	0
Total Revenues	1,770,375	1,770,375	0
Expenditures			
Intergovernmental			
Mental Health Levy			
Contractual Services	1,770,375	1,770,375	0
Net Change in Fund Balance	0	0	0
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$0	$0	$0

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	$89,900	$80,375	($9,525)
Other	50	5	(45)
Total Revenues	89,950	80,380	(9,570)
Expenditures			
Current:			
Judicial			
Law Library Resources			
Salaries and Wages	10,000	9,508	492
Fringe Benefits	7,300	6,411	889
Contractual Services	94,782	89,972	4,810
Materials and Supplies	500	0	500
Capital Outlay	500	0	500
Total Expenditures	113,082	105,891	7,191
Net Change in Fund Balance	(23,132)	(25,511)	(2,379)
Fund Balance Beginning of Year	264,806	264,806	0
Prior Year Encumbrances Appropriated	8,782	8,782	0
Fund Balance End of Year	$250,456	$248,077	($2,379)

Muskingum County, Ohio
Schedule of Revenues, Expenditures, and Changes
In Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Detention Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Total Revenues	$0	$0	$0
Expenditures			
Current:			
General Government - Judicial			
Juvenile Detention			
Fringe Benefits	8,000	5,845	2,155
Capital Outlay	11,120	0	11,120
Total Expenditures	19,120	5,845	13,275
Net Change in Fund Balance	(19,120)	(5,845)	13,275
Fund Balance Beginning of Year	19,191	19,191	0
Fund Balance End of Year	$71	$13,346	$13,275

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$187,500	$281,170	$93,670
Other	0	77	77
Total Revenues	187,500	281,247	93,747
Expenditures			
Current:			
Public Safety			
Wireless 911			
Salaries and Wages	73,700	69,701	3,999
Fringe Benefits	30,800	27,839	2,961
Contractual Services	148,687	116,407	32,280
Materials and Supplies	5,349	5,349	0
Capital Outlay	24,651	9,240	15,411
Total Expenditures	283,187	228,536	54,651
Net Change in Fund Balance	(95,687)	52,711	148,398
Fund Balance Beginning of Year	437,756	437,756	0
Prior Year Encumbrances Appropriated	687	687	0
Fund Balance End of Year	$342,756	$491,154	$148,398

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Payment in Lieu of Taxes	$91,000	$95,432	$4,432
Expenditures			
Debt Service:			
Principal Retirement	50,200	50,200	0
Interest	4,233	4,233	0
Total Expenditures	54,433	54,433	0
Net Change in Fund Balance	36,567	40,999	4,432
Fund Balance Beginning of Year	389,553	389,553	0
Fund Balance End of Year	$426,120	$430,552	$4,432

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Lodging Taxes	$450,000	$439,127	($10,873)
Expenditures			
Current:			
Community and Economic Development			
Lodging Excise Tax			
Contractual Services	450,000	449,688	312
Net Change in Fund Balance	0	(10,561)	(10,561)
Fund Balance Beginning of Year	72,383	72,383	0
Fund Balance End of Year	$72,383	$61,822	($10,561)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines, Forfeitures, and Settlements	$250,000	$251,064	$1,064
Intergovernmental	129,234	128,893	(341)
Total Revenues	379,234	379,957	723
Expenditures			
Current:			
Legislative and Executive			
OneOhio Opioid			
Salaries and Wages	68,400	68,399	1
Fringe Benefits	36,653	34,984	1,669
Contractual Services	11,801	7,495	4,306
Materials and Supplies	5,000	0	5,000
Capital Outlay	30,000	30,000	0
Total Expenditures	151,854	140,878	10,976
Excess of Revenues Over Expenditures	227,380	239,079	11,699
Other Financing Source			
Advances In	783	0	(783)
Net Change in Fund Balance	228,163	239,079	10,916
Fund Balance Beginning of Year	664,550	664,550	0
Prior Year Encumbrances Appropriated	1,801	1,801	0
Fund Balance End of Year	$894,514	$905,430	$10,916

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$298,060	$275,737	($22,323)
Expenditures			
Current:			
Public Works			
Brownfield Community-Wide Assessment			
Contractual Services	297,151	297,151	0
Net Change in Fund Balance	909	(21,414)	(22,323)
Fund Balance (Deficit) Beginning of Year	(259,091)	(259,091)	0
Prior Year Encumbrances Appropriated	259,091	259,091	0
Fund Balance (Deficit) End of Year	$909	($21,414)	($22,323)

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 investment earnings, 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, 2025

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	$262,870	$32,227	$295,097
Receivables:			
Special Assessments	0	44,589	44,589
Total Assets	$262,870	$76,816	$339,686
Deferred Inflows of Resources			
Unavailable Revenue	$0	$44,589	$44,589
Fund Balances			
Restricted	262,870	32,227	295,097
Total Deferred Inflows of Resources and Fund Balances	$262,870	$76,816	$339,686

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2025

	Debt Service	Special Assessment Debt Service	Total Nonmajor Debt Service Funds
Revenues			
Special Assessments	$0	$10,237	$10,237
Investment Earnings/Interest	379,510	2,355	381,865
Rent and Leases	14,494	0	14,494
Total Revenues	394,004	12,592	406,596
Expenditures			
Debt Service:			
Principal Retirement	1,281,300	8,391	1,289,691
Interest	1,583,863	4,843	1,588,706
Total Expenditures	2,865,163	13,234	2,878,397
Excess of Revenues Under Expenditures	(2,471,159)	(642)	(2,471,801)
Other Financing Source			
Transfers In	1,764,577	0	1,764,577
Net Change in Fund Balances	(706,582)	(642)	(707,224)
Fund Balances Beginning of Year	969,452	32,869	1,002,321
Fund Balances End of Year	$262,870	$32,227	$295,097

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	$290,200	$379,510	$89,310
Rent and Leases	17,455	14,494	(2,961)
Total Revenues	307,655	394,004	86,349
Expenditures			
Debt Service:			
Principal Retirement	35,281,300	35,281,300	0
Interest	3,078,836	2,921,196	157,640
Total Expenditures	38,360,136	38,202,496	157,640
Excess of Revenues Under Expenditures	(38,052,481)	(37,808,492)	243,989
Other Financing Sources			
Transfers In	3,284,227	3,101,910	(182,317)
Bond Anticipation Notes Issued	34,000,000	34,000,000	0
Total Other Financing Sources	37,284,227	37,101,910	(182,317)
Net Change in Fund Balance	(768,254)	(706,582)	61,672
Fund Balance Beginning of Year	969,452	969,452	0
Fund Balance End of Year	$201,198	$262,870	$61,672

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Special Assessments	$10,880	$10,237	($643)
Interest	2,355	2,355	0
Total Revenues	13,235	12,592	(643)
Expenditures			
Debt Service:			
Principal Retirement	8,392	8,391	1
Interest	4,843	4,843	0
Total Expenditures	13,235	13,234	1
Net Change in Fund Balance	0	(642)	(642)
Fund Balance Beginning of Year	32,869	32,869	0
Fund Balance End of Year	$32,869	$32,227	($642)

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 previously received restricted debt proceeds and investment earnings along with committed transfers by the County for the engineering, design, and construction of a new County jail.

Nonmajor Capital Projects Funds

Issue II Fund - To account for restricted capital grants and loans received from the Ohio Public Works Commission and transfers for bridge and road improvement projects. There was no activity for the Combining Balance Sheet Nonmajor Capital Projects Funds for 2025.

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 previously received contributions and donations committed by the County for improvements and additional construction costs of a kennel building.

Starlight Permanent Improvements Fund - To account for previously received revenues from contributions and donations restricted for permanent improvements at the Starlight School.

North 7th Street Renovations Fund - To account for a previously received 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 previously received federal assistance from the United States Department of Housing and Urban Development (HUD) to be used for capital improvements at the Avondale Youth Center. There was no activity for the Combining Balance Sheet Nonmajor Capital Projects Funds for 2025.

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Interest	$0	$1,919,211	$1,919,211
Expenditures			
Current:			
Public Safety			
Jail Construction			
Capital Outlay	81,694,273	81,471,535	222,738
Excess of Revenues Under Expenditures	(81,694,273)	(79,552,324)	2,141,949
Other Financing Source			
Transfers In	10,400,000	0	(10,400,000)
Net Change in Fund Balance	(71,294,273)	(79,552,324)	(8,258,051)
Fund Balance (Deficit) Beginning of Year	(5,901,623)	(5,901,623)	0
Prior Year Encumbrances Appropriated	80,607,935	80,607,935	0
Fund Balance (Deficit) End of Year	$3,412,039	($4,846,012)	($8,258,051)

Muskingum County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2025

	Highway	Kennel Building	Starlight Permanent Improvements	North 7th Street Renovations	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	$180	$234	$1,329,007	$4,052	$1,333,473
Liabilities					
Total Liabilities	0	0	0	0	0
Fund Balances					
Restricted	180	0	1,329,007	4,052	1,333,239
Committed	0	234	0	0	234
Total Fund Balances	180	234	1,329,007	4,052	1,333,473
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$180	$234	$1,329,007	$4,052	$1,333,473

Muskingum County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2025

	Issue II	Highway	Kennel Building	Starlight Permanent Improvements
Revenues				
Intergovernmental	$869,215	$2,214,314	$0	$0
Expenditures				
Current:				
Human Services	0	0	0	19,645
Capital Outlay	1,969,763	2,401,875	3,830	0
Total Expenditures	1,969,763	2,401,875	3,830	19,645
Excess of Revenues Under Expenditures	(1,100,548)	(187,561)	(3,830)	(19,645)
Other Financing Sources (Use)				
State Infrastructure Bank Loan Issued	0	128,081	0	0
OPWC Loans Issued	530,432	0	0	0
Transfers In	570,116	59,042	0	0
Transfers Out	0	(4,538)	0	0
Total Other Financing Sources (Use)	1,100,548	182,585	0	0
Net Change in Fund Balances	0	(4,976)	(3,830)	(19,645)
Fund Balances (Deficit) Beginning of Year	0	5,156	4,064	1,348,652
Fund Balances End of Year	$0	$180	$234	$1,329,007

North 7th Street Renovations	Community Project Funding - Avondale	Total Nonmajor Capital Projects Funds
$0	$0	$3,083,529
0	0	19,645
0	96,434	4,471,902
0	96,434	4,491,547
0	(96,434)	(1,408,018)
0	0	128,081
0	0	530,432
0	444,519	1,073,677
0	0	(4,538)
0	444,519	1,727,652
0	348,085	319,634
4,052	(348,085)	1,013,839
$4,052	$0	$1,333,473

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$869,215	$869,215	$0
Expenditures			
Current:			
Public Works			
Issue II			
Capital Outlay	2,027,537	1,969,763	57,774
Excess of Revenues Under Expenditures	(1,158,322)	(1,100,548)	57,774
Other Financing Sources			
OPWC Loans Issued	530,432	530,432	0
Transfers In	650,000	570,116	(79,884)
Total Other Financing Sources	1,180,432	1,100,548	(79,884)
Net Change in Fund Balance	22,110	0	(22,110)
Fund Balance Beginning of Year	0	0	0
Fund Balance End of Year	$22,110	$0	($22,110)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$2,215,037	$2,214,314	($723)
Expenditures			
Current:			
Public Works			
Highway			
Capital Outlay	2,402,779	2,401,875	904
Excess of Revenues Under Expenditures	(187,742)	(187,561)	181
Other Financing Sources (Use)			
State Infrastructure Bank Loan Issued	128,081	128,081	0
Transfers In	59,661	59,042	(619)
Transfers Out	(4,538)	(4,538)	0
Total Other Financing Sources (Use)	183,204	182,585	(619)
Net Change in Fund Balance	(4,538)	(4,976)	(438)
Fund Balance Beginning of Year	5,156	5,156	0
Fund Balance End of Year	$618	$180	($438)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues	$0	$0	$0
Expenditures			
Current:			
Health			
Kennel Building			
Capital Outlay	3,864	3,630	234
Net Change in Fund Balance	(3,864)	(3,630)	234
Fund Balance Beginning of Year	3,864	3,864	0
Fund Balance End of Year	$0	$234	$234

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Contributions and Donations	$5,000	$0	($5,000)
Expenditures			
Current:			
Human Services			
Starlight Permanent Improvements			
Capital Outlay	100,000	19,645	80,355
Net Change in Fund Balance	(95,000)	(19,645)	75,355
Fund Balance Beginning of Year	1,348,652	1,348,652	0
Fund Balance End of Year	$1,253,652	$1,329,007	$75,355

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues	$0	$0	$0
Expenditures	0	0	0
Excess of Revenues Over Expenditures	0	0	0
Other Financing Use			
Transfers Out	(4,052)	0	4,052
Net Change in Fund Balance	(4,052)	0	4,052
Fund Balance Beginning of Year	4,052	4,052	0
Fund Balance End of Year	$0	$4,052	$4,052

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Intergovernmental	$303,512	$0	$303,512
Expenditures			
Current:			
Human Services			
Community Project Funding - Avondale			
Capital Outlay	413,629	378,229	35,400
Excess of Revenues Under Expenditures	(110,117)	(378,229)	(268,112)
Other Financing Sources (Use)			
Advances In	450,000	0	(450,000)
Advances Out	0	(5,481)	(5,481)
Transfers In	166,500	0	(166,500)
Total Other Financing Sources (Use)	616,500	(5,481)	(621,981)
Net Change in Fund Balance	506,383	(383,710)	(890,093)
Fund Balance (Deficit) Beginning of Year	(14,919)	(14,919)	0
Prior Year Encumbrances Appropriated	398,629	398,629	0
Fund Balance End of Year	$890,093	$0	($890,093)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$4,728,800	$4,762,209	$33,409
Tap-In Fees	313,000	254,367	(58,633)
Proceeds from OWDA Loans	2,447,942	2,272,942	(175,000)
Proceeds from Sale of Capital Assets	0	2,037	2,037
Other	157,106	177,551	20,445
Total Revenues	7,646,848	7,469,106	(177,742)
Expenses			
Personnel Services	1,043,001	1,013,914	29,087
Contractual Services	2,839,890	2,465,997	373,893
Materials and Supplies	653,578	479,809	173,769
Capital Outlay	7,079,874	4,976,633	2,103,241
Other Operating Expenses	7,500	5,869	1,631
Debt Service:			
Principal Retirement	3,746,597	3,746,597	0
Interest	376,903	376,901	2
Total Expenses	15,747,343	13,065,720	2,681,623
Excess of Revenues Under Expenses	(8,100,495)	(5,596,614)	2,503,881
Capital Grants and Contributions	5,935,849	3,796,714	(2,139,135)
Advances In	677,000	0	(677,000)
Transfers Out	(172,351)	(171,909)	442
Net Change in Fund Equity	(1,659,997)	(1,971,809)	(311,812)
Fund Equity Beginning of Year	3,047,250	3,047,250	0
Prior Year Encumbrances Appropriated	2,646,110	2,646,110	0
Fund Equity End of Year	$4,033,363	$3,721,551	($311,812)

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$5,934,500	$5,726,825	($207,675)
Tap-In Fees	190,000	170,411	(19,589)
Grants	7,810,000	7,359,665	(450,335)
Utility Deposits Received	12,500	9,150	(3,350)
Proceeds from OWDA Loans	3,039,612	1,131,579	(1,908,033)
Other	30,000	39,948	9,948
Other Non-Operating Revenues	0	13,908	13,908
Total Revenues	17,016,612	14,451,486	(2,565,126)
Expenses			
Personnel Services	1,940,800	1,661,833	278,967
Contractual Services	2,559,847	1,874,707	685,140
Materials and Supplies	969,345	829,595	139,750
Capital Outlay	10,522,573	7,801,807	2,720,766
Utility Deposits Returned	2,355	1,168	1,187
Utility Deposits Applied	10,500	7,457	3,043
Debt Service:			
Principal Retirement	1,364,925	1,364,925	0
Interest	85,503	65,187	20,316
Total Expenses	17,455,848	13,606,679	3,849,169
Net Change in Fund Equity	(439,236)	844,807	1,284,043
Fund Equity Beginning of Year	2,872,899	2,872,899	0
Prior Year Encumbrances Appropriated	914,470	914,470	0
Fund Equity End of Year	$3,348,133	$4,632,176	$1,284,043

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.

A Combining Statement of Fund Net Position – Internal Service Funds was not presented because there was only one Internal Service Fund with year end balances for 2025.

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. There was no year end balances presented on the Statement of Fund Net Position – Proprietary Funds due to this fund closing during 2025.

Muskingum County, Ohio
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2025

	Self-Insurance Health	Self-Insurance Workers' Compensation	Totals
Operating Revenues			
Charges for Services	$12,206,949	$0	$12,206,949
Other	103,722	0	103,722
Total Operating Revenues	12,310,671	0	12,310,671
Operating Expenses			
Contractual Services	1,800,521	0	1,800,521
Claims	9,591,400	0	9,591,400
Total Operating Expenses	11,391,921	0	11,391,921
Operating Income	918,750	0	918,750
Non-Operating Expenses			
Other Non-Operating Expenses	0	(49,684)	(49,684)
Change in Net Position	918,750	(49,684)	869,066
Net Position Beginning of Year	16,876,020	49,684	16,925,704
Net Position End of Year	$17,794,770	$0	$17,794,770

Muskingum County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2025

	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	$12,204,604	$0	$12,204,604
Cash Received from Other Operating Revenues	18,132	0	18,132
Cash Payments for Goods and Services	(1,800,521)	0	(1,800,521)
Cash Payments for Claims	(9,400,460)	0	(9,400,460)
Other Non-Operating Expenses	0	(49,684)	(49,684)
Net Cash Provided by (Used for) Operating Activities	1,021,755	(49,684)	972,071
Cash and Cash Equivalents Beginning of Year	18,038,216	49,684	18,087,900
Cash and Cash Equivalents End of Year	$19,059,971	$0	$19,059,971
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities			
Operating Income	$918,750	$0	$918,750
Adjustments:			
Other Non-Operating Expenses	0	(49,684)	(49,684)
Changes in Assets:			
Increase in Accounts Receivable	(76,632)	0	(76,632)
Changes in Liabilities:			
Increase in Claims Payable	179,637	0	179,637
Net Cash Provided by (Used for) Operating Activities	$1,021,755	($49,684)	$972,071

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues			
Charges for Services	$11,700,000	$12,204,723	$504,723
Other	24,000	18,132	5,868
Total Revenues	11,724,000	12,222,855	498,855
Expenses			
Contractual Services	2,235,210	1,887,197	348,013
Claims	19,137,433	12,083,483	7,053,950
Total Expenses	21,372,643	13,970,680	7,401,963
Net Change in Fund Equity	(9,648,643)	(1,747,825)	7,900,818
Fund Equity Beginning of Year	8,407,019	8,407,019	0
Prior Year Encumbrances Appropriated	9,598,643	9,598,643	0
Fund Equity End of Year	$8,357,019	$16,257,837	$7,900,818

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, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues	$0	$0	$0
Expenses			
Other Non-Operating Expenses	49,684	49,684	0
Net Change in Fund Equity	(49,684)	(49,684)	0
Fund Equity Beginning of Year	49,684	49,684	0
Fund Equity End of Year	$0	$0	$0

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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, Zanesville-Muskingum County Port Authority, and the Rural Ohio Hospital Joint Funding District.

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, 2025

	Health	ADAMH Board	Other Fiscal Agent	Miscellaneous Judicial, Public Safety, and Human Services
Assets				
Equity in Pooled Cash and Cash Equivalents	$7,411,582	$15,555,885	$5,067,255	$0
Cash and Cash Equivalents in Segregated Accounts	0	0	0	1,914,328
Receivables:				
Intergovernmental	0	0	0	0
Accounts	0	0	0	669,394
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Total Assets	7,411,582	15,555,885	5,067,255	2,583,722
Liabilities				
Intergovernmental Payable	19,239	2,808	3,381	1,245,276
Accounts Payable	13,742	2,006	2,414	0
Total Liabilities	32,981	4,814	5,795	1,245,276
Deferred Inflows of Resources				
Property Taxes	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0
Total Deferred Inflows of Resources	0	0	0	0
Net Position				
Restricted for Individuals, Organizations, and Other Governments	$7,378,601	$15,551,071	$5,061,460	$1,338,446

	Undivided Tax	Undivided State Monies	Other Custodial	Total
	$2,954,207	$125	$148,504	$31,137,558
	9,169	0	0	1,923,497
	0	4,598,294	0	4,598,294
	1,612,590	0	0	2,281,984
	113,193,226	0	0	113,193,226
	786,448	0	0	786,448
	118,555,640	4,598,419	148,504	153,921,007
	2,954,207	4,598,419	0	8,823,330
	0	0	0	18,162
	2,954,207	4,598,419	0	8,841,492
	106,323,248	0	0	106,323,248
	786,448	0	0	786,448
	107,109,696	0	0	107,109,696
	$8,491,737	$0	$148,504	$37,969,819

Muskingum County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Health	ADAMH Board	Other Fiscal Agent
Additions			
Intergovernmental	$0	$0	$0
Amounts Received As Fiscal Agent	8,052,422	12,891,778	4,093,984
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
Total Additions	8,052,422	12,891,778	4,093,984
Deductions			
Distributions to the State of Ohio	0	0	0
Distributions as Fiscal Agent	7,376,613	11,310,338	2,777,227
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
Total Deductions	7,376,613	11,310,338	2,777,227
Change in Net Position	675,809	1,581,440	1,316,757
Net Position Beginning of Year	6,702,792	13,969,631	3,744,703
Net Position End of Year	$7,378,601	$15,551,071	$5,061,460

Miscellaneous Judicial, Public Safety, and Human Services	Undivided Tax	Undivided State Monies	Other Custodial	Total
$0	$0	$12,415,855	$0	$12,415,855
0	0	0	0	25,038,184
14,606,419	501,986	0	451,678	15,560,083
3,158,366	0	0	422,388	3,580,754
0	108,642,234	0	0	108,642,234
1,021,017	0	0	0	1,021,017
518,375	0	0	0	518,375
19,304,177	109,144,220	12,415,855	874,066	166,776,502
320,957	0	0	0	320,957
0	0	0	0	21,464,178
14,447,910	14,604	0	459,581	14,922,095
4,157,309	0	0	421,659	4,578,968
0	0	12,415,855	0	12,415,855
0	109,440,138	0	0	109,440,138
188,692	0	0	0	188,692
19,114,868	109,454,742	12,415,855	881,240	163,330,883
189,309	(310,522)	0	(7,174)	3,445,619
1,149,137	8,802,259	0	155,678	34,524,200
$1,338,446	$8,491,737	$0	$148,504	$37,969,819

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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 **S-2 - S-15**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Revenue Capacity **S-16 - S-35**

These schedules contain information to help the reader assess the County's most significant local revenue sources, sales taxes, and property taxes.

Debt Capacity **S-36 - S-45**

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.

Economic and Demographic Information **S-46 - S-49**

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.

Operating Information **S-50 - S-65**

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.

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)

	2025	2024	2023	2022	2021
Governmental Activities					
Net Investment in Capital Assets	$157,997,299	$151,110,876	$140,851,791	$134,441,956	$128,369,093
Restricted:					
Capital Projects	7,935,859	7,247,159	6,336,469	1,941,977	1,969,584
Debt Service	0	0	125,856	128,243	132,501
Road and Bridge Projects	3,938,225	5,002,496	5,437,552	3,847,934	5,215,904
Starlight School Program	4,882,983	4,801,933	5,161,730	6,185,484	9,345,344
Children Services Programs	9,688,584	8,805,416	8,061,630	7,388,957	6,287,573
Public Assistance Programs	0	0	115,387	0	452,845
Senior Services	2,406,153	1,554,031	828,333	471,616	407,750
Tuberculosis Clinic Program	2,541,734	2,514,922	2,328,198	2,187,069	2,088,206
Court Corrections	3,392,117	2,958,693	2,770,535	2,605,404	2,524,342
Community Development Programs	77,594	642,366	769,010	113,623	430,208
Real Estate Assessment	2,777,323	2,473,580	2,813,513	3,076,347	3,078,524
Delinquent Real Estate Tax and Collection	1,297,369	1,222,809	1,053,927	1,003,575	680,204
Mental Health Programs	215,359	209,697	210,379	302,817	228,132
Law Enforcement and Public Safety	1,436,825	1,768,692	1,295,251	1,305,202	1,633,674
Emergency 911	487,961	457,021	442,391	387,001	354,062
OneOhio Opioid Programs	2,403,614	1,658,542	1,289,737	45,490	0
Juvenile Court/Detention Programs	320,269	326,114	332,205	396,800	336,727
Other Purposes	793,841	771,101	2,469,475	1,752,542	2,251,849
Pension/OPEB	5,232,919	2,486,536	442,657	7,593,816	4,362,003
Unrestricted (Deficit)	11,685,369	12,148,530	14,229,183	7,240,440	(6,827,711)
Total Governmental Activities Net Position	219,511,397	208,160,514	197,365,209	182,416,293	163,320,814
Business-Type-Activities					
Net Investment in Capital Assets	83,170,507	72,765,117	69,279,457	65,793,080	62,742,004
Restricted for Pension/OPEB	160,276	74,934	11,481	231,671	132,171
Unrestricted	5,554,671	5,553,244	5,120,150	5,640,180	5,874,363
Total Business-Type Activities Net Position	88,885,454	78,393,295	74,411,088	71,664,931	68,748,538
Primary Government					
Net Investment in Capital Assets	241,167,806	223,875,993	210,131,248	200,235,036	191,111,097
Restricted (4) (6)	49,989,005	44,976,042	42,295,716	40,965,568	41,911,603
Unrestricted (Deficit) (2) (3) (4) (5) (6)	17,240,040	17,701,774	19,349,333	12,880,620	(953,348)
Total Primary Government Net Position	$308,396,851	$286,553,809	$271,776,297	$254,081,224	$232,069,352

(1) Restated net position.
(2) GASB Statement No. 75 implemented for 2018 and restated Unrestricted Net Position in 2017.
(3) GASB Statement No. 84 implemented for 2019 and restated Unrestricted and Restricted Net Positions in 2018.
(4) GASB Statement No. 83 implemented for 2020 and restated Unrestricted Net Position in 2019.
(5) GASB Statement No. 96 implemented for 2023 and restated Net Investment in Capital Assets Net Position in 2022.
(6) GASB Statement No. 100 and GASB Statement No. 101 implemented for 2024.

2020	2019 (1)	2018 (1)	2017 (1)	2016 (1)
$124,715,495	$118,780,083	$100,374,915	$99,035,472	$94,595,155
2,005,363	5,115,075	943,798	1,007,048	944,613
166,971	264,956	332,990	432,326	492,174
4,131,573	3,662,239	3,507,415	3,654,153	3,620,504
11,633,278	14,071,668	20,058,548	23,539,243	26,758,146
4,506,875	3,435,792	4,165,391	5,078,989	6,122,224
559,391	773,069	697,382	881,139	620,267
377,401	359,273	421,401	514,350	577,381
1,850,718	1,701,901	1,638,498	1,584,755	1,478,734
2,703,523	3,154,862	2,873,080	2,492,981	2,276,451
717,372	499,899	661,605	32,415	681,843
2,767,157	2,503,556	2,128,038	2,070,697	2,215,435
660,796	548,768	538,835	523,392	524,427
251,210	257,542	266,214	282,505	279,164
3,421,266	1,227,408	897,220	399,579	355,946
174,083	255,435	192,250	197,406	308,799
0	0	0	0	0
313,135	323,146	295,444	287,320	237,315
1,881,193	1,514,896	1,429,729	2,058,777	2,112,732
0	0	0	0	0
(33,992,649)	(36,416,028)	(27,306,420)	(26,154,905)	(1,672,915)
128,844,151	122,033,540	114,116,333	117,917,642	142,528,395
61,737,481	57,014,531	56,576,666	51,884,545	50,622,266
0	0	0	0	0
3,892,052	4,209,613	3,588,340	3,828,692	3,624,544
65,629,533	61,224,144	60,165,006	55,713,237	54,246,810
186,452,976	175,794,614	156,951,581	150,920,017	145,217,421
38,121,305	39,669,485	41,047,838	45,037,075	49,606,155
(30,100,597)	(32,206,415)	(23,718,080)	(22,326,213)	1,951,629
$194,473,684	$183,257,684	$174,281,339	$173,630,879	$196,775,205

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

	2025	2024	2023	2022	2021
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government:					
Legislative and Executive	$6,707,756	$6,151,266	$6,078,400	$5,062,231	$4,559,131
Judicial	1,193,271	1,264,012	1,399,369	750,807	1,140,554
Public Safety	3,970,599	3,727,803	3,753,401	3,278,389	3,994,632
Public Works	139,481	152,586	131,269	150,247	167,451
Health	457,898	403,076	410,816	345,709	380,152
Human Services	3,351,442	2,914,515	2,309,270	2,718,714	2,604,897
Subtotal Charges for Services	15,820,447	14,613,258	14,082,525	12,306,097	12,846,817
Operating Grants, Contributions, and Interest:					
General Government:					
Legislative and Executive	318,053	1,141,021	161,680	115,299	34,872
Judicial	1,333,302	1,322,673	1,193,508	1,877,857	1,337,680
Public Safety	1,995,317	4,494,590	2,187,396	1,380,542	1,639,266
Public Safety - Intergovernmental	0	0	4,769	0	0
Public Works	9,208,804	10,564,390	8,904,164	7,618,073	8,599,732
Public Works - Intergovernmental	0	176,181	0	303,192	0
Health	82,544	87,243	111,295	2,570,836	2,591,381
Health - Intergovernmental	186,925	148,302	115,367	114,300	115,196
Human Services	22,649,891	21,642,540	21,079,258	18,372,220	19,406,417
Community and Economic Development	263,961	118,392	16,575	0	0
Subtotal Operating Grants, Contributions, and Interest	36,038,797	39,695,332	33,774,012	32,352,319	33,724,544
Capital Grants and Contributions:					
General Government:					
Judicial	0	0	0	0	0
Public Safety	1,919,211	752,463	0	0	0
Public Works	3,083,529	4,489,788	7,398,063	4,528,650	3,058,903
Public Works - Intergovernmental	0	0	0	5,364	25,732
Health	0	0	0	0	185,879
Human Services	0	919,645	0	216,378	257,857
Subtotal Capital Grants and Contributions	5,002,740	6,161,896	7,398,063	4,750,392	3,528,371
Total Governmental Activities Program Revenues	56,861,984	60,470,486	55,254,600	49,408,808	50,099,732
Business-Type Activities:					
Charges for Services:					
Sewer	5,160,623	4,846,029	4,992,217	4,757,253	5,058,222
Water	5,936,360	5,864,892	5,339,899	5,090,631	4,961,518
Subtotal Charges for Services	11,096,983	10,710,921	10,332,116	9,847,884	10,019,740
Capital Grants and Contributions:					
Sewer	3,589,278	3,609,122	0	0	68,770
Water	7,465,293	511,287	2,524,132	2,394,708	1,232,106
Subtotal Capital Grants and Contributions	11,054,571	4,120,409	2,524,132	2,394,708	1,300,876
Total Business-Type Activities Program Revenues	22,151,554	14,831,330	12,856,248	12,242,592	11,320,616
Total Primary Government Program Revenues	79,013,538	75,301,816	68,110,848	61,651,400	61,420,348

(1) GASB 84 implemented for 2019.
(2) GASB 83 implemented for 2020.
Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.

2020 (2)	2019 (1)	2018	2017	2016
$4,777,639	$4,342,478	$4,262,706	$4,214,121	$4,203,307
1,015,320	1,056,294	993,644	1,080,677	1,039,671
5,247,820	2,869,582	2,814,591	2,385,548	2,269,125
107,740	110,376	121,248	129,592	175,538
649,441	604,584	565,748	420,196	427,589
2,291,781	2,469,806	2,883,300	2,733,991	2,549,154
14,089,741	11,453,120	11,641,237	10,964,125	10,664,384
605,832	707,312	95,435	8,025	106,703
1,306,361	890,561	657,007	591,893	619,229
2,516,576	1,158,063	925,355	1,319,944	1,258,057
74,741	0	0	0	0
8,024,575	6,204,955	6,215,591	5,187,917	5,979,170
0	0	0	0	0
2,597,126	120,926	138,943	160,366	159,357
117,320	117,381	119,449	120,472	71,498
18,417,731	18,474,384	16,736,358	15,089,904	16,856,404
0	0	0	0	0
33,660,262	27,673,582	24,888,138	22,478,521	25,050,418
0	0	0	0	18,000
80,000	173,760	0	0	22,000
5,301,134	9,330,806	1,552,709	4,723,085	5,013,898
55,079	0	0	0	0
348,343	3,109,836	42,423	23,563	0
18,511	76,887	3,000	0	0
5,803,067	12,691,289	1,598,132	4,746,648	5,053,898
53,553,070	51,817,991	38,127,507	38,189,294	40,768,700
4,419,220	4,393,850	4,376,259	4,411,684	4,183,990
4,397,689	4,467,544	4,178,633	4,199,056	4,177,356
8,816,909	8,861,394	8,554,892	8,610,740	8,361,346
219,212	156,978	110,153	79,603	526,526
1,094,863	824,433	4,477,949	1,515,039	152,327
1,314,075	981,411	4,588,102	1,594,642	678,853
10,130,984	9,842,805	13,142,994	10,205,382	9,040,199
63,684,054	61,660,796	51,270,501	48,394,676	49,808,899

(continued)

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

	2025	2024 (4)	2023 (3)	2022	2021
Expenses					
Governmental Activities:					
General Government:					
Legislative and Executive	$14,360,188	$13,735,315	$13,081,296	$10,113,451	$6,897,875
Judicial	10,937,976	10,710,086	9,855,070	7,470,810	5,184,869
Public Safety	21,154,748	21,888,116	19,086,840	13,164,552	8,352,443
Public Safety - Intergovernmental	0	0	4,800	0	1,791,132
Public Works	11,557,868	13,235,829	10,996,955	9,216,963	9,270,467
Public Works - Intergovernmental	1,763,353	1,103,116	1,546,286	1,088,829	1,058,896
Health	1,722,478	1,609,392	1,614,756	3,762,642	3,389,887
Health - Intergovernmental	1,770,375	1,807,539	1,607,477	1,535,272	1,574,442
Human Services	39,192,381	36,439,255	34,336,505	26,416,312	20,015,291
Community and Economic Development	444,587	394,990	421,443	462,284	333,786
Interest	3,085,119	213,915	81,286	66,694	94,576
Total Governmental Activities Expenses	105,989,073	101,137,553	92,632,714	73,297,809	57,963,664
Business-Type Activities:					
Sewer	5,935,101	5,451,552	5,216,127	5,197,271	4,646,146
Water	5,761,574	5,106,419	4,988,915	4,229,220	3,655,261
Total Business-Type Activities Expenses	11,696,675	10,557,971	10,205,042	9,426,491	8,301,407
Total Primary Government Program Expenses	117,685,748	111,695,524	102,837,756	82,724,300	66,265,071
Net (Expense) Revenue					
Governmental Activities	(49,127,089)	(40,667,067)	(37,378,114)	(23,889,001)	(7,863,932)
Business-Type Activities	10,454,879	4,273,359	2,651,206	2,816,101	3,019,209
Total Primary Government Net Expense	(38,672,210)	(36,393,708)	(34,726,908)	(21,072,900)	(4,844,723)

(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. 75 beginning in 2018.

2020 (2)	2019 (1)	2018	2017	2016
$11,147,099	$12,021,106	$11,094,697	$11,392,209	$13,061,992
9,182,719	9,941,384	8,567,285	8,513,426	7,412,551
16,939,751	17,463,680	15,245,154	15,245,204	13,427,725
74,741	0	0	0	0
11,125,379	7,354,925	8,640,037	8,828,133	7,381,074
788,234	732,978	2,019,649	636,004	1,403,112
3,972,415	1,533,333	1,215,909	1,422,273	1,365,266
1,584,313	1,480,982	1,344,559	1,320,484	1,332,212
32,757,992	36,281,128	33,234,472	31,786,315	29,447,772
264,390	247,490	0	0	0
100,968	247,299	211,237	235,152	253,425
87,938,001	87,304,305	81,572,999	79,379,200	75,085,129
4,423,620	5,008,254	5,053,665	4,490,948	4,213,235
4,340,473	3,876,801	4,010,720	3,659,229	3,785,011
8,764,093	8,885,055	9,064,385	8,150,177	7,998,246
96,702,094	96,189,360	90,637,384	87,529,377	83,083,375
(34,384,931)	(35,486,314)	(43,445,492)	(41,189,906)	(34,316,429)
1,366,891	957,750	4,078,609	2,055,205	1,041,953
(33,018,040)	(34,528,564)	(39,366,883)	(39,134,701)	(33,274,476)

(continued)

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

	2025	2024 (4)	2023 (3)	2022	2021
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Property Taxes Levied for General Purposes	$6,252,810	$5,151,781	$4,502,196	$4,706,318	$4,313,961
Property Taxes Levied for Public Safety	679,555	699,214	607,515	636,446	609,461
Property Taxes Levied for Health	2,351,245	2,443,550	2,082,107	2,216,307	2,130,100
Property Taxes Levied for Human Services	13,222,767	12,239,135	8,362,361	7,046,179	6,741,835
Sales Taxes, Levied for General Purposes	26,773,779	24,984,900	25,802,714	25,137,562	23,864,692
Permissive Motor Vehicle License Taxes	463,721	481,469	184,658	150,290	164,774
Lodging Taxes (1)	446,550	397,434	429,169	466,389	362,560
Grants and Entitlements not Restricted to Specific Programs	3,518,763	2,928,410	3,368,219	3,511,023	3,176,004
Investment Earnings/Interest	5,746,742	5,519,835	5,249,252	(2,410,200)	654,628
Payments in Lieu of Taxes	304,173	382,924	231,007	227,393	223,453
Other	545,958	1,615,287	1,507,832	1,296,773	99,127
Total Governmental Activities	60,306,063	56,843,939	52,327,030	42,984,480	42,340,595
Business-Type Activities:					
Investment Earnings/Interest	4,546	5,059	5,882	6,020	0
Other	204,643	72,492	89,069	94,272	99,796
Total Business-Type Activities	209,189	77,551	94,951	100,292	99,796
Total Primary Government General Revenues	60,515,252	56,921,490	52,421,981	43,084,772	42,440,391
Increase (Decrease) Before Transfers and Special Item					
Governmental Activities	11,178,974	16,176,872	14,948,916	19,095,479	34,476,663
Business-Type Activities	10,664,068	4,350,910	2,746,157	2,916,393	3,119,005
Total Primary Government Increase (Decrease) Before Transfers and Special Item	21,843,042	20,527,782	17,695,073	22,011,872	37,595,668
Transfers In (Out)					
Governmental Activities	171,909	0	0	0	0
Business-Type Activities	(171,909)	0	0	0	0
Special Item					
Business-Type Activities	0	0	0	0	0
Increase (Decrease) After Transfers and Special Item					
Governmental Activities	11,350,883	16,176,872	14,948,916	19,095,479	34,476,663
Business-Type Activities	10,492,159	4,350,910	2,746,157	2,916,393	3,119,005
Total Primary Government Increase (Decrease) After Transfers and Special Item	$21,843,042	$20,527,782	$17,695,073	$22,011,872	$37,595,668

(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. 75 beginning in 2018.

2020 (2)	2019 (1)	2018	2017	2016
$4,264,996	$4,020,641	$3,450,251	$4,243,343	$3,558,804
604,649	552,783	487,260	495,828	462,354
2,114,846	1,962,302	1,770,350	1,799,984	1,783,292
6,692,113	6,202,870	5,588,859	5,678,266	6,945,381
20,704,443	19,403,940	20,147,981	19,873,703	19,931,454
142,421	479,476	503,648	503,287	500,144
213,037	236,470	0	0	0
2,629,899	3,070,530	3,503,258	3,946,037	2,639,490
1,184,990	2,456,800	1,483,776	945,061	523,870
335,539	345,100	319,932	335,225	317,436
3,002,642	590,584	578,977	418,704	555,992
41,889,575	39,321,496	37,834,292	38,239,438	37,218,217
2,433	7,707	0	0	0
133,071	79,585	67,415	60,616	61,140
135,504	87,292	67,415	60,616	61,140
42,025,079	39,408,788	37,901,707	38,300,054	37,279,357
7,504,644	3,835,182	(5,611,200)	(2,950,468)	2,901,788
1,502,395	1,045,042	4,146,024	2,115,821	1,103,093
9,007,039	4,880,224	(1,465,176)	(834,647)	4,004,881
(694,033)	(824,421)	(111,349)	(12,786)	16,674
694,033	824,421	111,349	12,786	(16,674)
2,208,961	0	0	0	0
6,810,611	3,010,761	(5,722,549)	(2,963,254)	2,918,462
4,405,389	1,869,463	4,257,373	2,128,607	1,086,419
$11,216,000	$4,880,224	($1,465,176)	($834,647)	$4,004,881

Muskingum County, Ohio
Program Revenues by Program/Activity
Last Ten Years
(Accrual Basis of Accounting)

	2025	2024 (2)	2023	2022	2021
Program Revenues					
Governmental Activities:					
General Government:					
Legislative and Executive	$7,025,809	$7,292,287	$6,240,080	$5,177,530	$4,594,003
Judicial	2,526,573	2,586,685	2,592,877	2,628,664	2,478,234
Public Safety	7,885,127	8,974,856	5,940,797	4,658,931	5,633,898
Public Safety - Intergovernmental	0	0	4,769	0	0
Public Works	12,431,814	15,206,764	16,433,496	12,296,970	11,826,086
Public Works - Intergovernmental	0	176,181	0	308,556	25,732
Health	540,442	490,319	522,111	2,916,545	3,157,412
Health - Intergovernmental	186,925	148,302	115,367	114,300	115,196
Human Services	26,001,333	25,476,700	23,388,528	21,307,312	22,269,171
Community and Economic Development	263,961	118,392	16,575	0	0
Total Governmental Activities	56,861,984	60,470,486	55,254,600	49,408,808	50,099,732
Business-Type Activities:					
Sewer	8,749,901	8,455,151	4,992,217	4,757,253	5,126,992
Water	13,401,653	6,376,179	7,864,031	7,485,339	6,193,624
Total Business-Type Activities	22,151,554	14,831,330	12,856,248	12,242,592	11,320,616
Total Primary Government	$79,013,538	$75,301,816	$68,110,848	$61,651,400	$61,420,348

(1) GASB 84 implemented for 2019.
(2) GASB 100 and GASB 101 implemented in 2024.

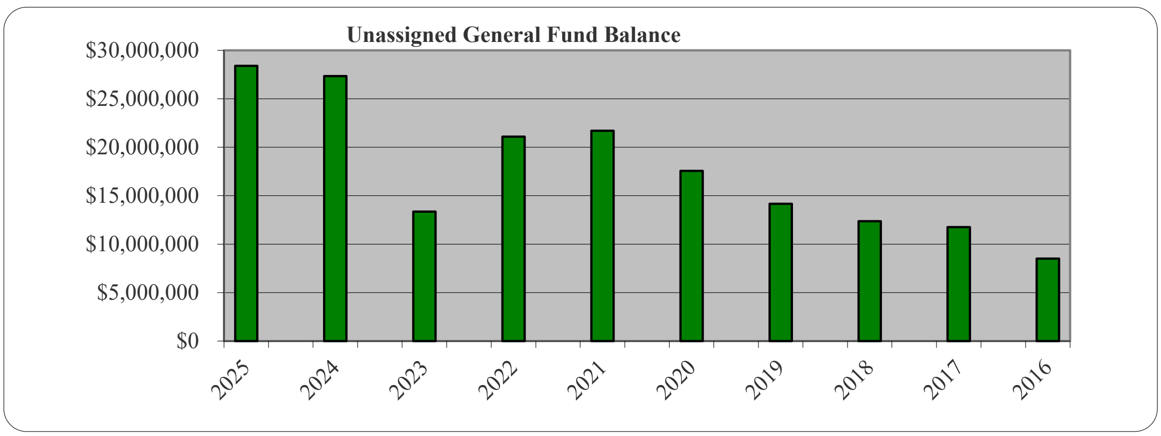
2020	2019 (1)	2018	2017	2016
$5,383,471	$5,049,790	$4,358,141	$4,222,146	$4,310,010
2,321,681	1,946,855	1,650,651	1,672,570	1,676,900
7,844,396	4,201,405	3,739,946	3,705,492	3,549,182
74,741	0	0	0	0
13,433,449	15,646,137	7,889,548	10,040,594	11,168,606
55,079	0	0	0	0
3,594,910	3,835,346	747,114	604,125	586,946
117,320	117,381	119,449	120,472	71,498
20,728,023	21,021,077	19,622,658	17,823,895	19,405,558
0	0	0	0	0
53,553,070	51,817,991	38,127,507	38,189,294	40,768,700
4,638,432	4,550,828	4,486,412	4,491,287	4,710,516
5,492,552	5,291,977	8,656,582	5,714,095	4,329,683
10,130,984	9,842,805	13,142,994	10,205,382	9,040,199
$63,684,054	$61,660,796	$51,270,501	$48,394,676	$49,808,899

Muskingum County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022	2021
General Fund					
Nonspendable	$892,727	$954,951	$691,533	$681,918	$703,578
Committed	1,115,434	708,959	2,583,198	198,205	64,790
Assigned	9,425,714	8,869,012	16,870,232	9,943,935	9,239,964
Unassigned	28,391,473	27,329,597	13,355,525	21,084,402	21,702,502
Total General Fund	39,825,348	37,862,519	33,500,488	31,908,460	31,710,834
All Other Governmental Funds					
Nonspendable	987,261	1,245,888	1,181,485	984,193	872,217
Restricted	49,013,500	71,950,270	28,935,839	27,742,739	31,250,460
Committed	234	4,064	4,784,726	0	0
Unassigned (Deficit)	(147,405)	(410,004)	0	(44,877)	(110,307)
Total All Other Governmental Funds	49,853,590	72,790,218	34,902,050	28,682,055	32,012,370
Total Governmental Funds	$89,678,938	$110,652,737	$68,402,538	$60,590,515	$63,723,204

(1) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.

Source: County financial records.



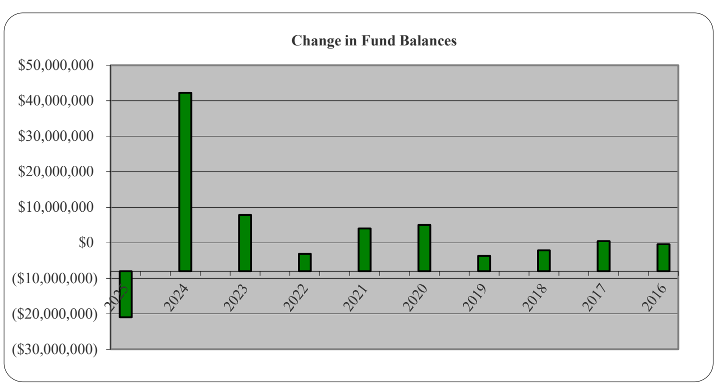
2020	2019	2018 (1)	2017	2016
$618,543	$665,751	$654,075	$600,395	$598,590
173,415	8,425	9,450	197,590	400
10,315,199	7,828,867	9,220,489	7,712,591	7,363,659
17,555,948	14,171,390	12,378,819	11,761,596	8,512,284
28,663,105	22,674,433	22,262,833	20,272,172	16,474,933
758,579	827,527	886,848	984,228	833,482
30,580,460	32,325,786	35,427,985	39,379,496	42,950,857
0	0	0	0	38,970
(300,843)	(1,134,098)	(164,588)	(505,854)	(595,015)
31,038,196	32,019,215	36,150,245	39,857,870	43,228,294
$59,701,301	$54,693,648	$58,413,078	$60,130,042	$59,703,227

Muskingum County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022	2021
Revenues					
Property Taxes	$22,411,317	$20,578,040	$16,043,102	$13,943,302	$13,927,538
Special Assessments	10,237	11,835	8,829	21,062	20,812
Lodging Taxes (1)	446,877	396,030	426,940	475,578	354,271
Permissive Sales Taxes	26,388,443	25,272,056	25,612,347	24,743,387	23,484,018
Permissive Motor Vehicle License Tax	463,721	481,469	284,236	241,109	256,259
Charges for Services	13,091,199	12,442,304	11,046,128	10,684,739	11,145,330
Licenses and Permits	822,048	763,058	771,159	686,293	915,575
Fines, Forfeitures, and Settlements	1,093,856	1,102,927	942,335	659,082	1,108,379
Intergovernmental	42,305,891	48,059,269	43,005,617	40,006,241	38,293,173
Investment Earnings/Interest	7,815,858	6,172,023	4,849,940	(2,474,697)	670,396
Payments in Lieu of Taxes	304,173	382,924	231,007	227,393	223,453
Rent and Leases (2)	371,842	351,263	262,524	259,417	310,936
Contributions and Donations	504,309	1,306,357	283,869	643,460	603,490
Other	622,510	1,824,474	1,835,443	1,739,722	1,038,966
Total Revenues	116,652,281	119,144,029	105,603,476	91,856,088	92,352,596
Expenditures					
Current:					
General Government:					
Legislative and Executive	14,619,063	16,795,460	12,991,420	13,181,841	11,049,678
Judicial	10,789,693	10,739,335	9,508,307	9,426,155	9,172,668
Public Safety	21,162,581	23,762,926	18,312,029	17,607,878	16,663,327
Public Works	11,104,920	11,823,005	7,923,453	9,695,117	8,690,454
Health	1,758,507	1,644,917	1,531,614	3,945,611	3,777,591
Human Services	39,388,221	36,710,225	33,679,520	32,462,861	30,878,605
Community and Economic Development	444,587	394,990	421,443	462,284	333,786
Capital Outlay	30,998,321	7,611,688	10,870,754	6,386,943	2,874,778
Intergovernmental	3,533,728	2,910,655	3,158,563	2,624,101	4,424,470
Debt Service:					
Principal Retirement	2,262,820	855,992	991,110	881,356	938,460
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Interest	3,021,360	184,744	77,379	78,462	92,124
Issuance Costs	0	372,490	0	0	0
Total Expenditures	139,083,801	113,806,427	99,465,592	96,752,609	88,895,941
Excess of Revenues Over(Under) Expenditures	(22,431,520)	5,337,602	6,137,884	(4,896,521)	3,456,655
Other Financing Sources (Uses)					
Refunding Bonds Issued	0	0	0	0	0
State Infrastructure Bank Loan Issued	128,081	86,498	947,238	477,141	123,787
General Obligation Bonds Issued	0	35,000,000	0	0	0
OWDA Loans Issued	132,605	35,745	190,956	86,776	146,036
OPWC Loans Issued	530,432	524,479	500,000	400,000	100,000
Premium on Debt Issued	0	1,121,767	0	0	0
Proceeds from the Sale of Capital Assets	54,100	50,052	35,945	236,759	15,275
Inception of Lease (2)	239,228	11,616	0	0	180,150
Inception of Subscription (3)	201,366	82,440	0	0	0
Insurance Recoveries	0	0	0	563,156	0
Transfers In	6,094,554	3,219,735	8,859,707	4,543,391	3,633,922
Payment to Refunded Bond Escrow Agent	0	0	0	0	0
Transfers Out	(5,922,645)	(3,219,735)	(8,859,707)	(4,543,391)	(3,633,922)
Total Other Financing Sources (Uses)	1,457,721	36,912,597	1,674,139	1,763,832	565,248
Net Change in Fund Balances	($20,973,799)	$42,250,199	$7,812,023	($3,132,689)	$4,021,903
Debt Service as a Percentage of Noncapital Expenditures	5.1%	1.1%	1.2%	1.1%	1.2%

(1) GASB 84 implemented for 2019.
(2) GASB 87 implemented for 2022.
(3) GASB 96 implemented for 2024.

2020	2019	2018	2017	2016
$13,803,921	$12,843,807	$11,299,437	$12,234,053	$12,637,866
21,733	17,830	17,980	15,395	26,860
212,337	238,572	0	0	0
20,432,899	19,394,895	20,276,992	19,779,027	19,937,824
227,439	479,476	503,648	503,287	500,144
9,963,472	9,395,387	9,620,111	8,902,220	8,791,575
788,404	723,546	845,402	773,977	809,426
2,977,294	727,492	720,896	692,283	736,404
37,928,766	37,571,320	30,096,877	30,088,927	27,540,367
1,256,499	2,511,191	1,525,382	960,961	540,286
335,539	345,100	464,730	190,427	330,146
437,361	494,861	482,905	481,467	421,613
268,580	143,517	70,076	54,829	62,080
3,014,394	603,811	588,758	517,566	561,846
91,668,638	85,490,805	76,513,194	75,194,419	72,896,437
10,132,560	10,247,006	10,075,928	9,832,646	9,072,729
9,057,601	8,482,798	7,952,274	7,434,747	7,015,882
15,294,089	14,211,994	13,877,947	12,961,100	12,467,378
7,897,795	7,089,374	6,860,534	6,154,384	6,945,951
3,855,714	1,378,674	1,311,458	1,269,814	1,259,762
31,100,704	31,939,571	31,535,864	28,793,431	28,518,702
264,390	247,490	0	0	0
6,881,352	10,751,306	2,464,569	5,724,996	4,481,199
2,447,288	2,213,960	3,364,208	1,956,488	2,735,324
853,717	1,628,624	1,369,182	1,902,158	1,545,174
0	624,000	0	0	0
103,563	174,626	209,257	233,832	254,573
0	10,127	0	0	12,320
87,888,773	88,999,550	79,021,221	76,263,596	74,308,994
3,779,865	(3,508,745)	(2,508,027)	(1,069,177)	(1,412,557)
0	701,900	0	0	560,000
685,434	0	0	0	0
0	0	0	0	0
178,555	264,688	17,501	239,256	0
91,277	114,106	286,576	0	0
0	0	0	0	55,425
792,200	49,627	9,645	28,600	471,025
174,355	178,415	176,130	1,240,922	136,072
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
0	(695,000)	0	0	(603,105)
(4,298,092)	(8,454,310)	(3,253,671)	(4,061,643)	(5,096,141)
1,227,788	(210,685)	378,503	1,495,992	1,006,796
$5,007,653	($3,719,430)	($2,129,524)	$426,815	($405,761)
1.2%	3.2%	2.1%	3.0%	2.6%



Muskingum County, Ohio
Taxable Sales by Industry (Category)
Last Ten Years

	2025 (3)	2024	2023	2022	2021
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	$14,079	$11,967	$13,331	$18,753	$9,347
Mining (2)	0	86,567	241,457	0	91,163
Utilities (excluding telecommunications)	173,950	156,110	159,564	177,123	133,783
Construction	210,718	156,450	148,529	126,049	98,588
Manufacturing	824,490	909,558	940,295	803,166	726,501
Wholesale Trade	768,539	530,056	615,609	595,256	488,154
Retail Trade:					
Motor Vehicle and Parts Dealers (1)	5,180,461	4,587,882	4,733,067	5,110,090	4,761,674
Furniture and Home Furnishings Store	529,801	543,113	577,896	571,733	599,365
Electronic and Appliance Stores	236,441	194,864	210,805	251,920	238,266
Building Material and Garden Equipment and Supplies	3,025,275	2,463,084	2,654,956	2,687,012	2,647,274
Food and Beverage Stores	1,026,131	795,092	786,816	793,046	728,501
Health and Personal Care Stores	328,232	224,271	220,383	238,820	232,878
Gasoline Stations	593,281	534,739	531,325	509,303	532,665
Clothing and Clothing Accessories Stores	681,206	696,198	768,880	777,213	754,818
Sporting Goods, Hobby, Book, and Music Stores	835,393	350,298	313,607	314,367	414,694
General Merchandise Stores	4,540,805	2,959,896	3,101,650	3,009,146	3,071,786
Miscellaneous Store Retailers	1,276,731	940,300	1,067,054	1,040,346	1,069,478
Nonstore Retailers (3)	0	2,589,067	2,748,038	2,085,329	1,950,632
Transportation and Warehousing	48,882	35,294	49,887	54,923	52,148
Information (including telecommunications)	1,122,289	1,029,615	1,035,453	1,042,366	1,021,535
Finance and Insurance	48,580	60,517	44,119	43,618	58,170
Real Estate and Rental and Leasing of Property	855,875	925,329	1,107,030	1,038,116	904,116
Professional, Scientific and Technical Services	500,402	371,800	374,951	316,914	302,961
Management of Companies (Holding Companies)	90,515	0	0	0	0
Administrative and Support Services and Waste Management and Remediation Services	315,026	325,035	360,484	319,978	381,690
Education, Health Care, and Social Assistance	37,061	31,888	29,364	40,406	37,025
Arts, Entertainment, and Recreation	154,914	162,432	167,553	155,179	145,342
Accommodation and Food Services	1,596,272	1,587,705	1,597,977	1,571,135	1,383,022
Other Services	841,788	785,264	874,505	825,671	622,954
Unclassified (2)	432,070	765,494	260,683	417,589	243,077
Total Collections	$26,289,207	$24,809,885	$25,735,268	$24,934,567	$23,701,607

(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.
(3) The Ohio Department of Taxation updated their NAICS code definitions to the 2022 version; therefore, Nonstore Retailers is no longer an industry code.

Source: Ohio Department of Taxation

2020	2019	2018	2017	2016
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
$6,945	$5,139	$4,464	$4,521	$4,938
0	25,813	72,339	4,845	21,291
94,436	107,756	121,829	129,550	157,063
162,171	89,865	113,487	154,669	123,880
707,867	690,315	586,359	469,650	485,333
408,448	428,958	397,456	386,349	368,599
3,871,492	3,591,392	3,327,344	3,109,269	2,992,750
478,305	457,185	437,292	428,484	392,230
89,488	171,041	177,668	223,934	236,826
2,218,180	1,923,477	1,870,249	1,804,249	1,726,140
656,901	623,767	621,760	597,195	607,625
175,548	205,230	230,368	238,812	234,982
319,401	426,359	413,404	398,951	376,874
597,151	641,906	614,800	510,020	523,162
245,894	199,749	190,228	199,654	205,890
2,840,192	2,670,525	2,611,356	2,540,210	2,331,559
1,429,292	1,537,326	3,223,207	2,895,346	2,659,094
1,483,919	702,132	464,271	398,232	362,879
32,178	42,009	28,739	29,037	40,187
1,110,755	940,430	951,891	1,039,705	1,049,414
30,386	33,169	25,972	1,050,244	1,662,403
916,706	750,886	653,326	427,687	460,015
293,078	272,152	206,870	218,005	394,026
0	0	0	4,037	0
335,117	341,784	348,471	353,876	433,146
29,416	40,897	42,870	43,836	31,052
107,847	103,542	95,080	119,141	128,628
1,126,626	1,480,391	1,410,844	1,409,579	1,416,406
484,517	659,744	685,693	598,847	452,021
285,507	183,771	77,969	61,682	60,826
$20,537,763	$19,346,710	$20,005,606	$19,849,616	$19,939,239

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

	Real Property			Tangible Personal Property Public Utility	
	Assessed Value				
Collection Year	Residential/ Agricultural	Commercial/ Industrial/ Public Utility/ Mineral	Estimated Actual Value	Assessed Value	Estimated Actual Value
2025	$2,103,926,590	$502,374,220	$7,446,573,743	$567,046,230	$1,620,132,086
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

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

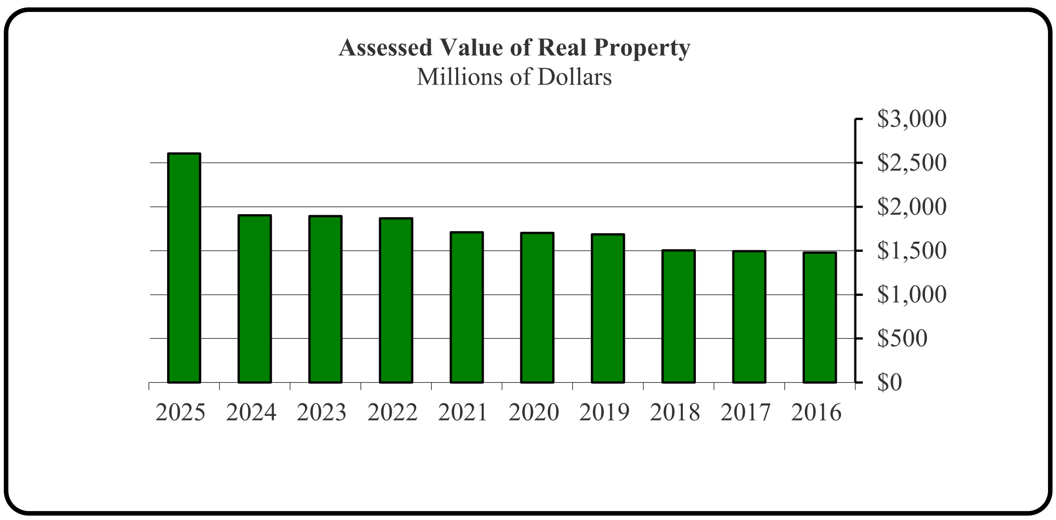
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

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

Total			
Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
$3,173,347,040	$9,066,705,829	35%	7.566668
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



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

	2025	2024	2023	2022	2021
Unvoted Millage					
Operating	$2.150000	$2.150000	$2.150000	$2.150000	$2.150000
Voted Millage by levy					
1994 Developmental Disabilities					
Residential/Agricultural Real	0.545222	0.752944	0.753064	0.753014	0.834222
Commercial/Industrial/Public Utility/Mineral Real	1.139068	1.423428	1.415194	1.415416	1.405050
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1994 Sheriff Operations					
Residential/Agricultural Real	0.136305	0.188236	0.188266	0.188253	0.208555
Commercial/Industrial/Public Utility/Mineral Real	0.284767	0.355857	0.353798	0.353854	0.351262
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Children Services					
Residential/Agricultural Real	1.029664	1.421954	1.422182	1.422088	1.575450
Commercial/Industrial/Public Utility/Mineral Real	1.545188	1.930934	1.919764	1.920064	1.906002
General Business/Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
1998 Mental Health					
Residential/Agricultural Real	0.378732	0.523024	0.523108	0.523074	0.579484
Commercial/Industrial/Public Utility/Mineral Real	0.639927	0.799680	0.795054	0.795178	0.789354
General Business/Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
2002 Senior Services					
Residential/Agricultural Real	0.243171	0.335817	0.335871	0.335849	0.372068
Commercial/Industrial/Public Utility/Mineral Real	0.368837	0.460915	0.458248	0.458320	0.454963
General Business/Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
2005 T.B. Clinic					
Residential/Agricultural Real	0.205932	0.284390	0.284436	0.284417	0.315090
Commercial/Industrial/Public Utility/Mineral Real	0.309037	0.386186	0.383952	0.384012	0.381200
General Business/Public Utility Personal	0.400000	0.400000	0.400000	0.400000	0.400000
2007 Developmental Disabilities					
Residential/Agricultural Real	1.260938	1.160895	0.580540	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	1.770453	1.474956	0.733210	0.000000	0.000000
General Business/Public Utility Personal	2.250000	1.500000	0.750000	0.000000	0.000000
2023 Senior Services					
Residential/Agricultural Real	0.362001	0.499919	0.000000	0.000000	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.400114	0.500000	0.000000	0.000000	0.000000
General Business/Public Utility Personal	0.500000	0.500000	0.000000	0.000000	0.000000
Total Voted Millage By Type of Property					
Residential/Agricultural Real	4.161965	5.167179	4.087467	3.506695	3.884869
Commercial/Industrial/Public Utility/Mineral Real	6.457391	7.331956	6.059220	5.326844	5.287831
General Business/Public Utility Personal	9.150000	8.400000	7.150000	6.400000	6.400000
Total Millage By Type of Property					
Residential/Agricultural Real	6.311965	7.317179	6.237467	5.656695	6.034869
Commercial/Industrial/Public Utility/Mineral Real	8.607391	9.481956	8.209220	7.476844	7.437831
General Business/Public Utility Personal	11.300000	10.550000	9.300000	8.550000	8.550000
Total Weighted Average Tax Rate	$7.566668	$8.398623	$7.209259	$6.567836	$6.832552

(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

2020	2019	2018	2017	2016
$2.150000	$2.150000	$2.150000	$2.150000	$2.150000
0.833162	0.832072	0.942806	0.944072	0.944864
1.403910	1.388452	1.445394	1.445340	1.436220
2.000000	2.000000	2.000000	2.000000	2.000000
0.208290	0.208018	0.235701	0.236018	0.236216
0.350977	0.347113	0.361348	0.361335	0.359055
0.500000	0.500000	0.500000	0.500000	0.500000
1.573448	1.571392	1.780518	1.782910	1.784408
1.904454	1.883486	1.960730	1.960658	1.948286
2.000000	2.000000	2.000000	2.000000	2.000000
0.578747	0.577990	0.654911	0.655791	0.656342
0.788713	0.780029	0.812019	0.811989	0.806865
1.000000	1.000000	1.000000	1.000000	1.000000
0.371595	0.371109	0.420498	0.421063	0.421416
0.454594	0.449589	0.468027	0.468010	0.465056
0.500000	0.500000	0.500000	0.500000	0.500000
0.314689	0.314278	0.356103	0.356582	0.356881
0.380890	0.376697	0.392146	0.392131	0.389657
0.400000	0.400000	0.400000	0.400000	0.400000
0.000000	0.000000	0.000000	0.000000	0.971204
0.000000	0.000000	0.000000	0.000000	0.992140
0.000000	0.000000	0.000000	0.000000	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
3.879931	3.874859	4.390537	4.396436	5.371331
5.283538	5.225366	5.439664	5.439463	6.397279
6.400000	6.400000	6.400000	6.400000	7.400000
6.029931	6.024859	6.540537	6.546436	7.521331
7.433538	7.375366	7.589664	7.589463	8.547279
8.550000	8.550000	8.550000	8.550000	9.550000
$6.821214	$6.738459	$7.065387	$7.061969	$8.010427

(continued)

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

	2025	2024	2023	2022	2021
Overlapping Rates by Taxing District					
Special Districts					
Muskingum County General Health District					
Residential/Agricultural Real	$0.766551	$1.058599	$1.058769	$1.058699	$1.172873
Commercial/Industrial/Public Utility/Mineral Real	1.131109	1.413482	1.405305	1.405524	1.395231
General Business/Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
Muskingum County Library System					
Residential/Agricultural Real	0.723808	0.999572	0.999732	0.999666	1.107474
Commercial/Industrial/Public Utility/Mineral Real	0.986925	1.233304	1.227576	1.227769	1.220608
General Business/Public Utility Personal	1.250000	1.250000	1.250000	1.250000	1.250000
Muskingum County Park District					
Residential/Agricultural Real	0.130713	0.180513	0.180542	0.180530	0.000000
Commercial/Industrial/Public Utility/Mineral Real	0.160045	0.200000	0.199968	0.200000	0.000000
General Business/Public Utility Personal	0.200000	0.200000	0.200000	0.200000	0.000000
School Districts					
East Muskingum Local Schools					
Residential/Agricultural Real	23.072829	23.727538	24.124867	24.221494	24.901404
Commercial/Industrial/Public Utility/Mineral Real	24.589458	27.063604	27.704072	27.796439	28.501539
General Business/Public Utility Personal	36.010000	36.310000	36.910000	37.010000	37.510000
Franklin Local Schools					
Residential/Agricultural Real	21.573103	21.796528	21.818645	21.805532	21.990115
Commercial/Industrial/Public Utility/Mineral Real	22.150807	22.440153	22.524688	22.534754	22.500744
General Business/Public Utility Personal	34.400000	34.400000	34.400000	34.400000	34.400000
Maysville Local Schools					
Residential/Agricultural Real	20.500017	20.500022	20.500022	20.500012	21.771700
Commercial/Industrial/Public Utility/Mineral Real	20.500012	20.500006	20.500023	20.500023	21.938799
General Business/Public Utility Personal	37.450000	37.450000	37.450000	37.450000	39.350000
Tri-Valley Local Schools					
Residential/Agricultural Real	21.841263	22.324158	22.324292	22.324340	22.256087
Commercial/Industrial/Public Utility/Mineral Real	22.435721	25.869093	24.945091	24.961607	24.503691
General Business/Public Utility Personal	37.650000	38.050000	38.050000	38.050000	37.950000
West Muskingum Local Schools					
Residential/Agricultural Real	26.500026	28.200026	28.800012	28.900026	29.100016
Commercial/Industrial/Public Utility/Mineral Real	26.500026	29.776838	30.453030	30.441973	30.212967
General Business/Public Utility Personal	44.400000	46.100000	46.700000	46.800000	47.000000
Zanesville City Schools					
Residential/Agricultural Real	27.784734	28.906489	29.103808	29.301945	30.000004
Commercial/Industrial/Public Utility/Mineral Real	27.864948	28.979086	29.274313	29.529202	29.926671
General Business/Public Utility Personal	47.950000	48.950000	49.150000	49.350000	49.650000
Out of County School Districts					
Licking Valley Local Schools					
Residential/Agricultural Real	22.000013	23.350014	24.100008	24.200961	24.200009
Commercial/Industrial/Public Utility/Mineral Real	22.113399	23.350017	25.857088	26.021200	25.904357
General Business/Public Utility Personal	31.900000	33.250000	34.000000	34.100000	34.100000
Morgan Local Schools					
Residential/Agricultural Real	22.651820	22.822625	22.823088	23.009964	23.174927
Commercial/Industrial/Public Utility/Mineral Real	22.748173	22.919138	22.936677	23.928197	24.023221
General Business/Public Utility Personal	33.430000	33.525000	33.540000	35.970000	36.050000
Riverview Local Schools					
Residential/Agricultural Real	20.572534	20.715119	20.734403	20.731775	20.784300
Commercial/Industrial/Public Utility/Mineral Real	21.664264	24.293974	23.936099	23.522993	22.711029
General Business/Public Utility Personal	31.300000	31.300000	31.300000	31.300000	31.300000
Rolling Hills Local Schools					
Residential/Agricultural Real	23.300007	23.800007	24.300007	24.200007	24.100874
Commercial/Industrial/Public Utility/Mineral Real	23.300007	23.800007	24.300007	24.200007	24.277368
General Business/Public Utility Personal	23.700000	24.200000	24.700000	24.600000	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

2020	2019	2018	2017	2016
$1.171382	$1.169851	$1.325539	$1.327320	$1.328435
1.394098	1.378749	1.435292	1.435240	1.426183
1.500000	1.500000	1.500000	1.500000	1.500000
1.106384	0.855265	0.969087	0.970389	0.971204
1.219820	0.959142	0.998477	0.998441	0.992140
1.250000	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
24.693149	24.967312	25.196366	25.240048	25.314450
28.685009	28.776294	28.573879	28.630362	28.749000
37.310000	37.610000	37.560000	37.610000	37.680000
21.904703	22.163158	23.404027	22.908211	23.011445
22.506613	22.778899	24.340038	25.088020	25.161356
34.400000	34.700000	35.800000	36.300000	36.400000
21.980988	22.067381	22.834961	23.248095	23.060756
22.162229	22.108099	22.260789	22.667991	22.432789
39.550000	39.650000	39.750000	40.150000	39.750000
22.257026	22.256459	22.755460	23.251448	23.628490
24.487436	24.492667	25.210651	25.490309	25.151833
37.950000	37.950000	37.950000	38.450000	38.550000
29.217731	28.400016	28.651080	28.848610	29.452934
30.334028	29.089835	29.167464	29.124505	29.740846
47.100000	46.300000	46.100000	46.200000	46.800000
29.984783	30.042823	30.955250	31.609519	30.763616
29.776026	29.762754	30.044049	30.885454	29.921971
49.650000	49.750000	49.150000	49.800000	48.950000
24.647696	24.862273	25.000012	25.200003	25.400014
26.159079	26.438588	26.524165	27.907315	28.133082
34.500000	34.700000	34.900000	35.100000	35.300000
23.154465	23.808009	23.903163	24.145720	24.366985
24.022546	24.653371	29.016851	29.266599	29.494032
36.050000	36.720000	36.750000	36.990000	37.210000
20.792086	20.792915	20.818421	20.825252	20.825057
22.757114	22.626669	22.037386	21.841881	21.841991
31.300000	31.300000	31.300000	321.300000	31.300000
24.159983	23.700007	24.000007	24.036897	24.000007
24.500000	24.092588	24.400000	24.000007	24.000007
24.500000	24.100000	24.400000	24.400000	24.400000

(continued)

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

	2025	2024	2023	2022	2021
Overlapping Rates by Taxing District					
Joint Vocational School Districts					
Mid-East Career and Technology Centers					
Residential/Agricultural Real	$2.204155	$2.251333	$2.268825	$2.269320	$2.289992
Commercial/Industrial/Public Utility/Mineral Real	2.294860	2.333331	2.360991	2.381051	2.431966
General Business/Public Utility Personal	3.550000	3.550000	3.550000	3.550000	3.550000
Coshocton County Career Center					
Residential/Agricultural Real	2.182656	2.756221	2.791918	2.792859	2.000002
Commercial/Industrial/Public Utility/Mineral Real	2.827117	3.089021	2.991081	2.991608	2.153497
General Business/Public Utility Personal	3.500000	3.500000	3.500000	3.500000	2.500000
Career and Technology Education Centers of Licking County					
Residential/Agricultural Real	2.000000	2.000000	2.500000	2.500000	2.500000
Commercial/Industrial/Public Utility/Mineral Real	2.000000	2.000000	2.500000	2.500000	2.500000
General Business/Public Utility Personal	2.000000	2.000000	2.500000	2.500000	2.500000
Corporations					
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	9.243369	11.749245	11.850048	7.849740	4.920008
Commercial/Industrial/Public Utility/Mineral Real	10.430024	12.722398	12.840982	8.813405	5.557636
General Business/Public Utility Personal	12.200000	12.800000	12.900000	8.900000	5.700000
Dresden - Jefferson Township					
Residential/Agricultural Real	10.193369	12.699245	12.800048	8.799740	5.870008
Commercial/Industrial/Public Utility/Mineral Real	11.380024	13.672398	13.790982	9.763405	6.507636
General Business/Public Utility Personal	13.150000	13.750000	13.850000	9.850000	6.650000
Frazeysburg					
Residential/Agricultural Real	8.460246	9.785166	9.786034	9.777078	10.785529
Commercial/Industrial/Public Utility/Mineral Real	9.173277	11.673216	11.674530	11.700000	11.209968
General Business/Public Utility Personal	11.700000	11.700000	11.700000	11.700000	11.700000
Fultonham					
Residential/Agricultural Real	2.000000	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial/Public Utility/Mineral Real	2.000000	2.200000	2.200000	2.200000	2.200000
General Business/Public Utility Personal	2.000000	2.200000	2.200000	2.200000	2.200000
Gratiot					
Residential/Agricultural Real	3.116794	2.545386	2.904364	2.904326	3.032004
Commercial/Industrial/Public Utility/Mineral Real	3.400000	2.377664	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	5.539993	6.298960	6.297932	6.300000	6.300000
Commercial/Industrial/Public Utility/Mineral Real	5.718649	6.101532	6.112304	6.096256	6.108880
General Business/Public Utility Personal	6.300000	6.300000	6.300000	6.300000	6.300000
Norwich					
Residential/Agricultural Real	2.800000	6.502360	6.465470	6.465470	7.189500
Commercial/Industrial/Public Utility/Mineral Real	2.800000	7.478805	7.478805	7.478805	7.478805
General Business/Public Utility Personal	2.800000	7.800000	7.800000	7.800000	7.800000
New Concord-Highland Township					
Residential/Agricultural Real	4.289993	5.048960	5.047932	5.050000	5.050000
Commercial/Industrial/Public Utility/Mineral Real	4.468649	4.851532	4.862304	4.846256	4.858880
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

2020	2019	2018	2017	2016
$2.297945	$3.180191	$3.291517	$3.308553	$3.307766
2.395713	3.387808	3.425215	3.437412	3.455264
3.550000	4.600000	4.600000	4.600000	4.600000
2.853332	2.854373	2.894440	2.899699	2.897949
3.166437	3.145347	3.045123	3.027399	3.005127
3.500000	3.500000	3.500000	3.500000	3.500000
2.550000	2.550000	2.550000	2.570000	2.580000
2.550000	2.550000	2.550000	2.570000	2.580000
2.550000	2.550000	2.550000	2.570000	2.580000
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
7.322649	7.774533	9.600000	9.794813	9.237574
7.919526	8.335584	9.600000	9.800000	9.234161
8.100000	8.600000	9.600000	9.800000	9.250000
8.272649	8.724533	10.550000	10.744813	10.187574
8.869526	9.285584	10.550000	10.750000	10.184131
9.050000	9.550000	10.550000	10.750000	10.200000
10.783869	10.777756	11.636805	7.666075	7.675590
11.186046	11.122020	11.700000	7.700000	7.646540
11.700000	11.700000	11.700000	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
3.051092	3.058076	3.152740	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
3.400000	3.400000	3.400000	3.400000	3.400000
5.732342	5.732003	6.284284	6.276812	6.276086
6.300000	6.300000	6.287750	6.262438	6.271555
6.300000	6.300000	6.300000	6.300000	6.300000
7.190020	7.196650	7.777245	7.753270	7.776885
7.478805	7.481720	7.620225	7.738855	7.738855
7.800000	7.800000	7.800000	7.800000	7.800000
4.482342	4.482003	5.034284	5.026812	5.026086
5.050000	5.050000	5.037750	5.012438	5.021555
5.050000	5.050000	5.050000	5.500000	5.050000

(continued)

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

	2025	2024	2023	2022	2021
Overlapping Rates by Taxing District					
Corporations					
Philo					
Residential/Agricultural Real	$5.827594	$6.436840	$6.440485	$6.438053	$7.161965
Commercial/Industrial/Public Utility/Mineral Real	5.981158	8.295845	8.298172	8.310454	8.310454
General Business/Public Utility Personal	10.050000	10.050000	10.050000	10.050000	10.050000
Roseville					
Residential/Agricultural Real	6.880778	7.236987	7.781488	7.760794	8.053178
Commercial/Industrial/Public Utility/Mineral Real	8.992832	9.755524	9.271680	9.258920	9.253912
General Business/Public Utility Personal	11.800000	11.800000	11.800000	11.800000	11.800000
South Zanesville					
Residential/Agricultural Real	4.207867	4.624225	4.628237	4.628690	4.998795
Commercial/Industrial/Public Utility/Mineral Real	4.306157	4.754907	4.755970	4.756317	4.766357
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
Townships					
Adams					
Residential/Agricultural Real	3.796261	4.000796	4.001425	4.004737	4.018418
Commercial/Industrial/Public Utility/Mineral Real	3.934481	4.006917	4.025544	4.026459	4.026459
General Business/Public Utility Personal	4.350000	4.350000	4.350000	4.350000	4.350000
Blue Rock					
Residential/Agricultural Real	3.932922	4.209749	4.210587	4.194905	4.240716
Commercial/Industrial/Public Utility/Mineral Real	4.380877	4.688906	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	4.596384	5.442278	5.443947	5.445745	5.579081
Commercial/Industrial/Public Utility/Mineral Real	5.533886	6.047717	6.051679	6.047637	6.227236
General Business/Public Utility Personal	6.250000	6.250000	6.250000	6.250000	6.250000
Clay					
Residential/Agricultural Real	2.881228	3.009836	3.012383	3.013251	3.060619
Commercial/Industrial/Public Utility/Mineral Real	3.042552	3.185048	3.186310	3.182694	3.181373
General Business/Public Utility Personal	3.250000	3.250000	3.250000	3.250000	3.250000

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Source: Muskingum County Auditor

2020	2019	2018	2017	2016
$7.130480	$7.096882	$8.620719	$8.640562	$8.654237
8.310454	8.310454	8.800952	9.197542	9.227616
10.050000	10.050000	10.050000	10.050000	10.050000
8.319612	8.319911	8.592938	8.500631	8.499030
9.253837	9.250461	9.288145	9.784687	9.807676
11.800000	11.800000	11.800000	11.800000	11.800000
4.998647	4.981987	5.250000	5.240067	5.245207
4.768167	4.767955	4.917015	4.916662	4.898770
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	1.420000	0.400000	0.400000	0.400000
1.420000	1.420000	0.400000	0.400000	0.400000
1.420000	1.420000	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
4.019124	4.015628	4.123108	4.122361	4.121250
4.026459	4.026459	4.044041	4.040976	4.040976
4.350000	4.350000	4.350000	4.350000	4.350000
4.241185	4.240036	4.357047	4.363634	4.380623
4.700000	4.700000	4.700000	4.690621	4.690621
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
5.584363	5.559491	6.060595	5.063152	5.055847
6.226837	6.250000	6.241356	5.246215	5.235515
6.250000	6.250000	6.250000	5.250000	5.250000
3.059534	3.058727	3.138060	3.186568	3.141150
3.181373	3.180383	3.191287	3.137893	3.188278
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)

	2025	2024	2023	2022	2021
Overlapping Rates by Taxing District					
Townships					
Falls					
Residential/Agricultural Real	$5.424753	$6.493160	$5.476240	$5.477739	$5.864859
Commercial/Industrial/Public Utility/Mineral Real	5.885976	6.902815	6.083693	6.105433	6.054813
General Business/Public Utility Personal	6.950000	6.950000	6.150000	6.150000	6.150000
Harrison					
Residential/Agricultural Real	6.323848	7.585201	7.589003	7.589750	8.105832
Commercial/Industrial/Public Utility/Mineral Real	7.325384	8.770899	9.202091	9.203044	9.193224
General Business/Public Utility Personal	11.100000	11.100000	11.100000	11.100000	11.100000
Highland					
Residential/Agricultural Real	3.881249	4.057048	4.058582	4.058360	4.112281
Commercial/Industrial/Public Utility/Mineral Real	4.088952	4.245233	4.262064	4.262064	4.258882
General Business/Public Utility Personal	4.400000	4.400000	4.400000	4.400000	4.400000
Hopewell					
Residential/Agricultural Real	5.290495	5.811969	5.314749	5.312626	5.665084
Commercial/Industrial/Public Utility/Mineral Real	5.853097	6.243793	5.741890	5.769916	5.774254
General Business/Public Utility Personal	6.850000	6.350000	5.850000	5.850000	5.850000
Jackson					
Residential/Agricultural Real	7.000469	8.914471	8.921218	8.916387	9.329142
Commercial/Industrial/Public Utility/Mineral Real	7.878754	9.120143	9.133327	9.117462	9.093349
General Business/Public Utility Personal	10.250000	10.250000	10.250000	10.250000	10.250000
Jefferson					
Residential/Agricultural Real	4.604238	5.036118	5.038776	5.855473	6.078376
Commercial/Industrial/Public Utility/Mineral Real	4.437324	5.182266	5.182488	6.027812	6.027812
General Business/Public Utility Personal	5.400000	5.400000	5.400000	6.400000	6.400000
Licking					
Residential/Agricultural Real	9.007505	10.750367	10.759959	7.768483	8.307464
Commercial/Industrial/Public Utility/Mineral Real	9.593469	11.386590	11.917054	8.956115	8.957625
General Business/Public Utility Personal	12.250000	12.250000	12.250000	9.250000	9.250000
Madison					
Residential/Agricultural Real	4.626379	5.288120	5.301751	5.302217	5.458872
Commercial/Industrial/Public Utility/Mineral Real	5.054793	5.023215	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	3.406567	3.496484	3.495994	3.498241	3.508364
Commercial/Industrial/Public Utility/Mineral Real	3.663470	3.664608	3.686182	3.690428	3.690428
General Business/Public Utility Personal	4.250000	4.250000	4.250000	4.250000	4.250000
Monroe					
Residential/Agricultural Real	4.205873	4.448570	4.446639	4.448452	4.456932
Commercial/Industrial/Public Utility/Mineral Real	4.472347	4.678614	4.697945	4.700000	4.700000
General Business/Public Utility Personal	4.700000	4.700000	4.700000	4.700000	4.700000
Muskingum					
Residential/Agricultural Real	5.549933	6.132244	6.132995	6.131020	6.479662
Commercial/Industrial/Public Utility/Mineral Real	6.268161	6.905698	6.908333	6.918673	6.914282
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.

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

2020	2019	2018	2017	2016
$5.864663	$5.860863	$6.129150	$6.127407	$6.130637
6.076264	5.972939	6.097986	6.114312	6.118038
6.150000	6.150000	6.150000	6.150000	6.150000
8.100553	8.081993	8.929337	8.943668	8.921239
9.143364	9.592705	10.322733	10.222601	10.225767
11.100000	11.100000	11.100000	11.100000	11.100000
4.112767	4.110241	4.235600	4.234344	4.235016
4.258154	4.269618	4.400000	4.399434	4.400000
4.400000	4.400000	4.400000	4.400000	4.400000
5.665334	4.052015	4.277242	4.279446	4.277864
5.791112	4.387132	4.494601	4.474735	4.456253
5.850000	4.850000	4.850000	4.850000	4.850000
9.337344	9.324618	9.683889	9.670024	9.689239
8.996226	8.992947	9.277540	9.257424	9.197111
10.250000	10.250000	10.250000	10.250000	10.250000
6.084443	6.086160	4.391495	4.392432	4.390777
6.027812	6.027812	4.341094	4.340775	4.385420
6.400000	6.400000	4.400000	4.400000	4.400000
8.306872	6.307084	6.892529	6.902189	5.909434
8.990869	6.990747	7.156788	7.103585	6.103258
9.250000	7.250000	7.250000	7.250000	6.250000
5.456199	5.476730	5.496603	5.513873	5.520854
5.062659	5.062659	5.058339	5.000289	5.000289
6.000000	6.000000	6.000000	6.000000	6.000000
3.475358	3.474852	3.504919	3.504883	3.510829
3.690428	3.690428	3.670719	3.658415	3.658415
4.250000	4.250000	4.250000	4.250000	4.250000
4.456577	4.453749	4.527340	4.531205	4.530758
4.700000	4.700000	4.669297	4.623980	4.623980
4.700000	4.700000	4.700000	4.700000	4.700000
6.485792	6.480963	7.115743	4.620125	4.614731
6.914793	6.858155	7.136675	4.636958	4.643275
7.150000	7.150000	7.150000	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)

	2025	2024	2023	2022	2021
Overlapping Rates by Taxing District					
Townships					
Newton					
Residential/Agricultural Real	$8.870393	$11.086692	$11.083703	$11.084611	$11.966228
Commercial/Industrial/Public Utility/Mineral Real	10.193226	13.007394	13.066300	13.028891	13.049392
General Business/Public Utility Personal	14.450000	14.450000	14.450000	14.450000	14.450000
Perry					
Residential/Agricultural Real	7.202585	8.480073	7.212593	7.213281	7.542030
Commercial/Industrial/Public Utility/Mineral Real	8.478422	9.455349	8.906282	8.920441	8.919302
General Business/Public Utility Personal	10.200000	10.200000	9.700000	9.700000	9.700000
Rich Hill					
Residential/Agricultural Real	3.670292	3.923201	3.920069	3.919183	3.950084
Commercial/Industrial/Public Utility/Mineral Real	3.869036	3.929922	3.951452	3.951452	3.951452
General Business/Public Utility Personal	4.200000	4.200000	4.200000	4.200000	4.200000
Salem					
Residential/Agricultural Real	3.759231	3.413041	3.407973	3.410348	3.416366
Commercial/Industrial/Public Utility/Mineral Real	3.903938	3.255797	3.262460	3.262460	3.262460
General Business/Public Utility Personal	4.550000	3.550000	3.550000	3.550000	3.550000
Salt Creek					
Residential/Agricultural Real	3.284211	3.445982	3.447122	3.446501	3.491364
Commercial/Industrial/Public Utility/Mineral Real	3.648323	3.648359	3.684169	3.684169	3.684169
General Business/Public Utility Personal	4.000000	4.000000	4.000000	4.000000	4.000000
Springfield					
Residential/Agricultural Real	5.135982	6.255218	6.259529	6.259596	6.892391
Commercial/Industrial/Public Utility/Mineral Real	6.122648	7.029488	7.043017	7.076997	7.077161
General Business/Public Utility Personal	7.150000	7.150000	7.150000	7.150000	7.150000
Union					
Residential/Agricultural Real	4.400211	4.668959	4.670807	4.670854	4.828557
Commercial/Industrial/Public Utility/Mineral Real	4.735099	4.945811	4.945517	4.937689	4.936807
General Business/Public Utility Personal	5.100000	5.100000	5.100000	5.100000	5.100000
Washington					
Residential/Agricultural Real	5.614169	6.112783	6.109301	6.100093	6.578862
Commercial/Industrial/Public Utility/Mineral Real	6.670020	7.400000	7.184823	7.189260	7.152876
General Business/Public Utility Personal	7.400000	7.400000	7.400000	7.400000	7.400000
Wayne					
Residential/Agricultural Real	4.716584	4.802685	4.297766	4.297590	4.454597
Commercial/Industrial/Public Utility/Mineral Real	5.230219	5.591500	5.093452	5.095402	5.086759
General Business/Public Utility Personal	6.500000	6.500000	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

2020	2019	2018	2017	2016
$11.967686	$11.965541	$13.127766	$14.187617	$5.784896
13.047275	13.040737	13.786201	15.601883	7.215089
14.450000	14.450000	14.450000	17.450000	9.050000
7.541030	7.528463	4.847630	4.846271	4.847159
8.927981	8.845543	5.487065	5.507033	5.511248
9.700000	9.700000	6.200000	6.200000	6.200000
3.942874	3.941761	4.180031	4.182270	3.966559
3.955758	3.909924	4.125221	4.093012	3.843012
4.200000	4.200000	4.450000	4.450000	4.200000
3.419921	3.422942	3.429534	3.431853	3.434011
3.262460	3.262460	3.550000	3.537644	3.537644
3.550000	3.550000	3.550000	3.550000	3.550000
3.487839	3.486857	3.504132	3.506136	3.506429
3.679094	3.679094	3.703966	3.648516	3.645816
4.000000	4.000000	4.000000	4.000000	4.000000
6.523066	6.521043	6.943295	5.149149	5.151373
6.875817	6.758819	6.899700	5.099380	5.096922
7.150000	7.150000	7.150000	5.350000	5.350000
4.828145	4.832849	4.964763	4.966651	4.967914
4.922704	4.933124	5.030733	5.028957	5.031592
5.100000	5.100000	5.100000	5.100000	5.100000
6.574622	5.088170	5.646604	4.156712	4.157726
7.104625	5.616282	5.866090	4.353407	4.332898
7.400000	5.900000	5.900000	4.400000	4.400000
4.455257	4.453097	4.900990	3.910384	3.915273
5.084212	5.082225	5.211433	4.247117	4.235845
6.000000	6.000000	6.000000	5.000000	5.000000

Muskingum County, Ohio
Principal Taxpayers
Real Estate Tax
2025 and 2016 (1)

	2025	
Name of Taxpayer	Assessed Value	Percent of Real Property Assessed Value
Dolgencorp LLC	$14,658,710	0.56%
Nationwide Health Properties, Incorporated	13,571,550	0.52%
Ohio Franklin Realty LLC	11,457,090	0.44%
Appalachian Power Company	10,589,430	0.41%
AMG Vanadium LLC	10,273,500	0.40%
Exeter 3605 Eastpointe LLC	9,135,010	0.35%
Energy Property Partners LLC	6,305,500	0.24%
MPI Frazeysburg SPE LLC	5,416,040	0.21%
Dutro Real Estate LLC	4,733,080	0.18%
Genesis Healthcare System	4,729,640	0.18%
Totals	$90,869,550	3.49%
Total Assessed Valuation	$2,606,300,810	

	2016	
Name of Taxpayer	Assessed Value	Percent of Real Property Assessed Value
Ohio Franklin Realty	$19,853,030	1.34%
Nationwide Health Properties, Incorporated	12,476,580	0.84%
Dolgencorp LLC	11,025,990	0.75%
Appalachian Power Company	9,517,240	0.64%
Colony Square Partners Limited	6,144,400	0.42%
CFI NNN Raiders LLC	4,469,170	0.30%
AZ-Warehouse Zanesville	3,503,370	0.24%
Halliburton Energy Services, Incorporated	3,393,500	0.23%
Ray Thomas Lumbertown, Incorporated	3,356,140	0.23%
Zanesville Country Fair	3,335,100	0.22%
Totals	$77,074,520	5.21%
Total Assessed Valuation	$1,479,046,030	

(1) The amounts presented represent the assessed values upon which 2025 and 2016 collections were based.

Source: Muskingum County Auditor

Muskingum County, Ohio
Principal Taxpayers
Public Utilities Tangible Personal Property Tax
2025 and 2016 (1)

	2025	
Name of Taxpayer	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	$137,694,300	24.28%
Ohio Power Company	120,985,840	21.34%
Appalachian Power Company	81,352,960	14.35%
AEP Ohio Transmission Company	77,726,560	13.71%
Columbia Pipeline Group	75,689,640	13.35%
Columbia Gas of Ohio Incorporated	15,161,410	2.67%
Texas Eastern Trans LP C/O Duff & Phelps LLC	13,028,270	2.30%
Guernsey Muskingum	10,087,000	1.78%
NGO Transmission Incorporated	9,934,780	1.75%
Tennessee Gas Pipeline	6,932,590	1.22%
Total	$548,593,350	96.75%
Total Assessed Valuation	$567,046,230	

	2016	
	Assessed Value	Percent of Public Utility Assessed Value
Rockies Express Pipeline	$98,030,720	41.73%
Ohio Power Company	71,123,280	30.27%
AEP	34,685,890	14.76%
Appalachian Power Company	9,334,380	3.97%
Columbia Gas of Ohio Incorporated	7,445,170	3.17%
Guernsey Muskingum Electric Co-Op	6,981,730	2.97%
NGO Transmission Incorporated	6,260,270	2.67%
Total	$233,861,440	99.54%
Total Assessed Valuation	$234,941,980	

(1) The amounts presented represent the assessed values upon which 2025 and 2016 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

	2025	2024	2023	2022	2021
Real and Public Utility Property					
Tax Levy (1)	$24,767,956	$24,044,346	$20,911,869	$18,015,618	$15,610,593
Current Tax Collections (1)	23,439,978	20,216,105	16,957,521	14,703,083	14,755,066
Percent of Current Collections to Levy	94.64%	84.08%	81.09%	81.61%	94.52%
Delinquent Tax Collections (3)	786,282	1,848,609	744,253	523,416	521,573
Total Tax Collections	24,226,260	22,064,714	17,701,774	15,226,499	15,276,639
Ratio of Total Collections to Levy	97.81%	91.77%	84.65%	84.52%	97.86%
Outstanding Delinquent Taxes (2)	1,511,861	1,418,119	1,461,856	1,954,683	1,284,904
Ratio of Outstanding Delinquent Taxes to Tax Levy	6.10%	5.90%	6.99%	10.85%	8.23%
General Business Tangible Personal Property					
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	39,333	38,017	38,638	34,734	42,565
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

2020	2019	2018	2017	2016
$14,811,255	$16,772,575	$13,969,544	$12,592,074	$12,448,297
14,327,806	13,454,174	12,058,474	11,971,319	13,728,369
96.74%	80.22%	86.32%	95.07%	110.28%
570,722	536,694	453,678	525,256	535,878
14,898,528	13,990,868	12,512,152	12,496,575	14,264,247
100.59%	83.42%	89.57%	99.24%	114.59%
1,417,094	1,544,411	1,650,496	1,653,688	1,665,842
9.57%	9.21%	11.81%	13.13%	13.38%
$0	$0	$0	$0	$0
0	0	0	0	0
n/a	n/a	n/a	n/a	n/a
42,556	42,556	41,682	41,207	45,685
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)
2025	$35,312,602	$106,569	$8,437	$2,061,823	$2,131,815	$0	$228,706	$0	$390,079
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

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)
$1,423,038	$19,643,477	$649,829	$61,956,375	2.22%	$717
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

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
2025	86,410	$9,066,705,829	$36,735,640	0.41%	$425.13
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

(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

	2025	2024	2023	2022	2021
Net Available Revenue:					
Gross Revenues (1)	$5,199,659	$4,663,934	$4,774,883	$4,667,221	$4,840,823
Less: Operating Expenses (2)	3,411,974	2,912,323	2,694,753	2,671,741	2,039,484
Net Available Revenue	$1,787,685	$1,751,611	$2,080,130	$1,995,480	$2,801,339
Debt Service OWDA Loans:					
Principal	$2,721,672	$1,720,497	$426,130	$415,421	$405,087
Interest	211,937	223,043	233,761	244,105	254,090
Total Coverage	0.61	0.90	3.15	3.03	4.25

(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

	2020	2019	2018	2017	2016
Net Available Revenue:					
Gross Revenues (1)	$4,489,725	$4,420,445	$4,382,431	$4,420,758	$4,199,510
Less: Operating Expenses (2)	2,129,508	2,754,459	2,744,798	2,371,297	2,057,080
Net Available Revenue	$2,360,217	$1,665,986	$1,637,633	$2,049,461	$2,142,430
Debt Service OWDA Loans:					
Principal	$393,660	$386,464	$282,161	$241,691	$262,413
Interest	262,984	273,523	245,307	204,598	214,696
Total Coverage	3.59	2.52	3.10	4.59	4.49

(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	
2025	$5,797,587	$3,707,973	$2,089,614	$1,153,125	$58,525	1.72
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

(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

	2025	2024	2023	2022
Total Assessed Property Value	$3,173,347,040	$2,462,329,560	$2,393,387,660	$2,371,700,540
Debt Limit (1)	77,833,676	60,058,239	58,334,692	57,792,514
Total Debt Outstanding:				
General Obligation Bonds Payable	$35,584,360	$37,921,560	$4,359,980	$5,754,350
State Infrastructure Bank Loan Payable	2,131,815	2,111,820	2,098,599	1,191,318
OPWC Loans Payable	2,711,652	2,560,089	2,319,583	1,973,556
Special Assessment Debt Payable	114,769	123,160	131,427	139,479
OWDA Loans Payable	19,643,477	20,113,753	18,916,815	17,763,511
Total Gross Indebtedness	60,186,073	62,830,382	27,826,404	26,822,214
Exemptions:				
General Obligation Bonds Payable Due to Jail Facilities	33,820,000	35,000,000	0	0
General Obligation Bonds Payable from Rent Revenues of Governmental Activities	33,860	50,060	65,780	81,050
General Obligation Bonds Payable from Business-Type Activities	1,367,400	2,373,100	3,663,900	4,914,600
OPWC Loans Payable from Governmental Activities	2,061,823	1,880,035	1,609,304	1,233,052
OPWC Sewer and Water Loans Payable	649,829	680,054	710,279	740,504
Special Assessment Debt Payable	114,769	123,160	131,427	139,479
OWDA Sewer and Water Loans Payable	19,643,477	20,113,753	18,916,815	17,763,511
Amount Available in the Debt Service Fund for General Obligations	262,870	969,452	161,161	161,840
Total Exemptions	57,954,028	61,189,614	25,258,666	25,034,036
Total Net Debt Applicable to Debt Limit	2,232,045	1,640,768	2,567,738	1,788,178
Legal Debt Margin	$75,601,631	$58,417,471	$55,766,954	$56,004,336
Legal Debt Margin Within Debt Limit	97.13%	97.27%	95.60%	96.91%

(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

2021	2020	2019	2018	2017	2016
$2,189,151,480	$2,168,058,390	$2,069,406,230	$1,781,043,120	$1,760,621,770	$1,713,988,010
53,228,787	52,701,460	50,235,156	43,026,078	42,515,544	41,349,700
$7,414,480	$9,035,180	$10,606,050	$13,533,130	$15,708,000	$18,117,500
752,085	661,054	0	0	0	0
1,677,528	1,700,231	1,608,954	1,550,542	1,309,661	1,281,811
162,425	185,173	207,832	230,309	252,712	269,947
18,737,326	19,086,003	18,010,986	16,691,266	13,477,332	13,399,017
28,743,844	30,667,641	30,433,822	32,005,247	30,747,705	33,068,275
0	0	0	0	0	0
95,880	110,280	124,250	137,830	151,000	163,880
6,250,100	7,550,300	8,819,900	10,136,300	11,348,000	12,492,700
906,799	884,165	792,888	704,251	433,145	448,614
770,729	816,066	816,066	846,291	876,516	833,197
162,425	185,173	207,832	230,309	252,712	269,947
18,737,326	19,086,003	18,010,986	16,691,266	13,477,332	13,399,017
162,077	210,997	311,370	408,186	516,230	581,124
27,085,336	28,842,984	29,083,292	29,154,433	27,054,935	28,188,479
1,658,508	1,824,657	1,350,530	2,850,814	3,692,770	4,879,796
$51,570,279	$50,876,803	$48,884,626	$40,175,264	$38,822,774	$36,469,904
96.88%	96.54%	97.31%	93.37%	91.31%	88.20%

(continued)

Muskingum County, Ohio
Legal Debt Margin (Continued)
Last Ten Years

	2025	2024	2023	2022
Unvoted Debt Limitation (1)	$31,733,470	$24,623,296	$23,933,877	$23,717,005
Total Debt Outstanding:				
General Obligation Bonds Payable	$35,584,360	$37,921,560	$4,359,980	$5,754,350
State Infrastructure Bank Loan Payable	2,131,815	2,111,820	2,098,599	1,191,318
OPWC Loans Payable	2,711,652	2,560,089	2,319,583	1,973,556
Special Assessment Debt Payable	114,769	123,160	131,427	139,479
OWDA Loans Payable	19,643,477	20,113,753	18,916,815	17,763,511
Total Gross Indebtedness	60,186,073	62,830,382	27,826,404	26,822,214
Exemptions:				
General Obligation Bonds Payable Due to Jail Facilities	33,820,000	35,000,000	0	0
General Obligation Bonds Payable from Rent Revenues of Governmental Activities	33,860	50,060	65,780	81,050
General Obligation Bonds Payable from Business-Type Activities	1,367,400	2,373,100	3,663,900	4,914,600
OPWC Loans Payable from Governmental Activities	2,061,823	1,880,035	1,609,304	1,233,052
OPWC Sewer and Water Loans Payable	649,829	680,054	710,279	740,504
Special Assessment Debt Payable	114,769	123,160	131,427	139,479
OWDA Sewer and Water Loans Payable	19,643,477	20,113,753	18,916,815	17,763,511
Amount Available in the Debt Service Fund for General Obligations	262,870	969,452	161,161	161,840
Total Exemptions	57,954,028	61,189,614	25,258,666	25,034,036
Net Debt Within Unvoted Debt Limitation	2,232,045	1,640,768	2,567,738	1,788,178
Unvoted Legal Debt Margin	$29,501,425	$22,982,528	$21,366,139	$21,928,827
Unvoted Legal Debt Margin as a Percentage of Unvoted Debt Limitation	92.97%	93.34%	89.27%	92.46%

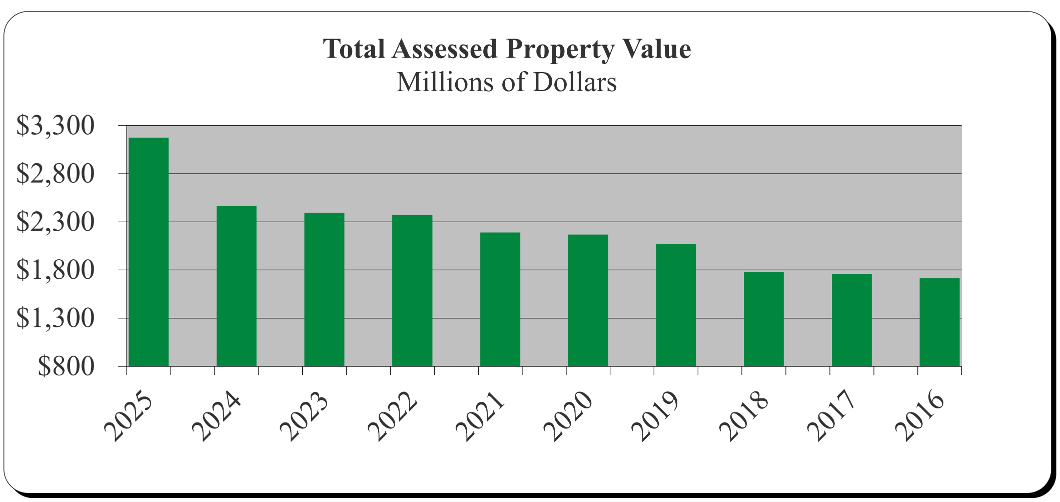
(1) Ohio Bond Law sets a limit of one percent of the tax valuation.

	2021	2020	2019	2018	2017	2016
	$21,891,515	$21,680,584	$20,694,062	$17,810,431	$17,606,218	$17,139,880
	$7,414,480	$9,035,180	$10,606,050	$13,533,130	$15,708,000	$18,117,500
	752,085	661,054	0	0	0	0
	1,677,528	1,700,231	1,608,954	1,550,542	1,309,661	1,281,811
	162,425	185,173	207,832	230,309	252,712	269,947
	18,737,326	19,086,003	18,010,986	16,691,266	13,477,332	13,399,017
	28,743,844	30,667,641	30,433,822	32,005,247	30,747,705	33,068,275
	0	0	0	0	0	0
	95,880	110,280	124,250	137,830	151,000	163,880
	6,250,100	7,550,300	8,819,900	10,136,300	11,348,000	12,492,700
	906,799	884,165	792,888	704,251	433,145	448,614
	770,729	816,066	816,066	846,291	876,516	833,197
	162,425	185,173	207,832	230,309	252,712	269,947
	18,737,326	19,086,003	18,010,986	16,691,266	13,477,332	13,399,017
	162,077	210,997	311,370	408,186	516,230	581,124
	27,085,336	28,842,984	29,083,292	29,154,433	27,054,935	28,188,479
	1,658,508	1,824,657	1,350,530	2,850,814	3,692,770	4,879,796
	$20,233,007	$19,855,927	$19,343,532	$14,959,617	$13,913,448	$12,260,084
	92.42%	91.58%	93.47%	83.99%	79.03%	71.53%

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)
2025	86,410	$2,796,400,420	$32,362	$61,026	39.5
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

(1) Source: U.S. Census Bureau Fact Finder. The Federal Census American Community Survey was used for 2021 to 2025. The 2010 Federal Census was used for 2016 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)
20.1	14,854	5.1%	$3,173,347,040
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

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Muskingum County, Ohio
Principal Employers
2025 and 2016

		2025	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospitals, Clinics, Outpatient	4,000	9.98%
Dollar General Corporation	Distribution Center for Retail Stores	877	2.19%
Muskingum County	Government	826	2.06%
Charter	Inbound Call Center	630	1.57%
AutoZone	Auto Parts Distribution Center	509	1.27%
Shelly & Sands	Road Construction, Aggregate, and Asphalt	500	1.25%
Bimbo Bakery	Hamburger Buns	450	1.12%
Muskingum University	Private University	450	1.12%
Halliburton Energy Services, Incorporated	Oil and Gas Well Services	401	1.00%
Fanatics	E-Commerce Distribution Center	350	0.87%
Total		8,993	22.43%
Total Employment within the County		40,094	

		2016	
Employer	Nature of Business	Employees	Percentage of Total County Employment
Genesis Health Care	Hospital - Health Services	2,800	7.17%
Zandex, Incorporated	Health Services	1,100	2.82%
Muskingum County	Government	818	2.09%
Dollar General Corporation	General Merchandise Warehouse and Distribution Center	678	1.74%
Shelly & Sands	Road Construction, Aggregate, and Asphalt	500	1.28%
Halliburton	Oil & Gas Industry	496	1.27%
Auto Zone, Incorporated	Auto Parts Warehouse and Distribution Center	470	1.20%
Muskingum University	Private University	450	1.15%
Zanesville City School District	Education	450	1.15%
Time Warner	Inbound Call Center	360	0.92%
Total		8,122	20.79%
Total Employment within the County		39,057	

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	2025	2024	2023	2022
General Government - Legislative and Executive				
Commissioners	11.00	9.00	9.00	10.00
Auditor	8.00	8.00	9.00	9.00
Treasurer	4.00	4.00	4.00	4.00
Treasurer - Dretac	2.00	1.00	1.00	1.00
Prosecuting Attorney	34.50	32.50	27.00	23.00
Prosecutor - Dretac	0.00	1.00	1.00	2.00
Records	5.00	5.00	5.00	4.00
Board of Elections	21.00	22.00	21.00	20.00
Recorder	3.00	4.00	4.00	4.00
Maintenance	18.00	18.00	18.00	16.50
Fleet Garage	2.00	2.00	2.00	2.00
Information Services	5.00	5.00	5.00	5.00
Title	5.00	5.00	5.00	7.00
G.I.S.	3.00	3.00	3.00	3.00
Real Estate	10.00	9.00	8.00	8.00
General Government - Judicial				
Common Pleas Court	10.00	10.00	10.00	8.00
Jury Commission - Common Pleas	2.00	2.00	2.00	2.00
County Court	10.00	9.00	9.00	9.00
Probate Court	6.00	6.00	6.00	6.00
Juvenile Court	58.00	59.00	59.00	59.00
Municipal Court	1.00	1.00	1.00	3.00
Clerk of Courts	12.00	12.00	12.00	12.00
Domestic Relations Court	13.00	11.00	9.00	9.00
Law Library	0.50	0.50	0.00	1.00
Public Safety				
Sheriff	126.00	123.00	128.00	129.00
Disaster Services	3.00	3.00	3.00	3.00
Coroner	4.00	4.00	4.00	3.00
Community Corrections	6.00	6.00	6.00	6.00
House Arrest - County Court	3.00	2.00	3.00	2.00
Youth Services - Juvenile Court	3.00	3.00	3.00	3.00
Sheriff Levy Fund	7.00	6.00	6.00	7.00
Sheriff Co. Agency	0.00	0.00	0.00	0.00
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	9.00	7.00	6.00	5.00
Public Works				
Engineer	47.00	46.00	46.00	50.00
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

2021	2020	2019	2018	2017	2016
13.00	11.00	12.00	12.00	11.00	10.00
11.00	11.00	11.00	10.00	10.00	10.00
4.00	4.00	4.00	4.00	2.00	5.00
1.00	1.00	1.00	1.00	3.00	1.00
23.00	20.00	19.00	21.00	19.00	18.00
2.00	2.00	2.00	1.00	1.00	1.00
4.00	3.00	2.00	3.00	3.00	2.00
22.00	19.00	16.00	16.00	14.00	14.00
4.00	5.00	5.00	5.00	4.00	5.00
20.00	20.00	19.00	19.00	20.00	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	5.00
2.00	3.00	3.00	3.00	3.00	3.00
7.00	7.00	6.00	6.00	7.00	7.00
9.00	9.00	9.00	10.00	10.00	9.00
2.00	2.00	2.00	2.00	2.00	2.00
10.00	10.00	9.00	10.00	9.00	9.00
6.00	7.00	7.00	6.00	6.00	5.00
59.00	59.00	63.00	63.00	62.00	60.00
3.00	3.00	4.00	3.00	5.00	3.00
13.00	11.00	12.00	11.00	11.00	12.00
8.00	10.00	10.00	10.00	10.00	9.00
1.00	1.00	1.00	1.00	1.00	1.00
115.00	113.00	111.00	105.00	103.00	101.00
3.00	3.00	3.00	3.00	3.00	3.00
4.00	12.00	12.00	17.00	16.00	19.00
6.00	5.00	5.00	5.00	5.00	6.00
3.00	3.00	3.00	2.00	3.00	3.00
3.00	2.00	2.00	2.00	3.00	4.00
7.00	6.00	6.00	6.00	6.00	6.00
12.00	8.00	8.00	10.00	5.00	5.00
1.00	1.00	1.00	1.00	2.00	2.00
2.00	2.00	2.00	2.00	2.00	2.00
6.00	6.00	6.00	6.00	6.00	7.00
49.00	52.00	52.00	45.00	49.00	48.00
3.00	2.00	2.00	2.00	3.00	3.00
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	2025	2024	2023	2022
Health				
Dog and Kennel	4.00	4.00	4.50	3.00
T.B. Clinic	9.00	9.00	9.00	10.00
Human Services				
Developmental Disabilities	104.00	100.00	97.00	94.00
Public Assistance	80.00	79.00	76.00	78.00
Children Services	77.00	78.00	82.00	85.00
Child Support Enforcement Agency	30.00	31.00	32.00	35.00
Veteran Services	10.00	10.00	10.00	10.00
Center for Seniors	19.00	21.00	16.00	19.00
Special Ed - Starlight	0.00	0.00	0.00	0.00
Early Childhood - Starlight	0.00	0.00	0.00	0.00
Enterprise Funds				
Sewer	10.00	10.00	8.00	9.00
Water	24.00	22.00	21.00	19.00
Totals:	826.00	810.00	797.50	804.50

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

2021	2020	2019	2018	2017	2016
3.00	3.00	3.00	4.00	4.00	4.00
9.00	11.00	12.00	11.00	11.00	11.00
85.00	87.00	95.00	91.00	108.00	101.00
79.00	79.00	82.00	83.00	84.00	82.00
84.00	85.00	87.00	86.00	85.00	83.00
35.00	34.00	38.00	39.00	39.00	38.00
10.00	10.00	10.00	10.00	10.00	10.00
20.00	22.00	22.00	22.00	22.00	22.00
10.00	10.00	10.00	11.00	0.00	12.00
3.00	3.00	3.00	3.00	0.00	3.00
8.00	8.00	8.00	9.00	11.00	10.00
20.00	19.00	17.00	16.00	16.00	16.00
816.00	816.00	829.00	820.00	821.00	818.00

Muskingum County, Ohio
Operating Indicators by Program/Activity
Last Ten Years

	2025	2024	2023	2022
General Government - Legislative and Executive				
Commissioners				
Number of Resolutions Passed	1,282	1,250	1,336	1,285
Number of Meetings	94	93	94	93
Auditor				
Number of Budgetary Checks Issued	28,705	27,146	25,555	25,742
Number of Exempt Conveyances	1,405	1,343	1,410	1,482
Number of Non-Exempt Conveyances	1,799	1,828	1,861	2,147
Number of Real Estate Transfers	3,204	3,171	3,271	3,629
Number of Parcels Billed	72,377	71,669	72,241	72,342
Prosecutor				
Number of Criminal Cases	1,598	1,877	1,921	1,700
Board of Elections				
Registered Voters	52,668	55,145	53,617	54,697
Registered Voters Last General Election	52,597	54,637	53,617	54,697
Percentage of Registered Voters that Voted	22.97%	72.93%	47.46%	50.94%
Recorder				
Number of Deeds Recorded	4,502	4,331	4,533	5,039
Number of Mortgages Recorded	3,462	3,122	3,039	3,623
Number of Military Discharges Recorded	11	23	17	11
Number of Documents Recorded	11,902	11,043	11,269	13,167
Building Department				
Number of Plan Approvals Issued	444	475	494	572
Approximate Cost of Construction	$215,079,166	$163,762,294	$103,699,736	$376,191,068
General Government - Judicial				
Probate Court				
Number of Marriage Licenses Issued	502	512	499	567
Number of Civil Cases Filed	8	7	13	17
Number of Estates Filed	463	468	504	489
Number of Guardianships Filed	52	47	55	52
Juvenile Court				
Number of Delinquent Cases	324	527	580	582
Number of Unruly Cases	217	228	305	335
Number of Traffic Cases	403	388	481	544
Number of Abuse, Dependency, or Neglect Cases	179	189	164	270
Number of Custody Cases	5	20	16	7
Number of Adult Cases Only	206	224	245	314
Number of Other (Court Contempt, etc.) Cases	236	141	124	139
Municipal Court				
Number of Civil Cases and Small Cases Filed	1,413	1,169	962	915
Number of Criminal Cases Filed	1,376	1,344	1,273	1,273

Source: Muskingum County Departments
n/a - Information unavailable

2021	2020	2019	2018	2017	2016
1,313	1,232	1,389	1,431	1,460	1,434
93	99	95	92	95	96
24,555	32,702	27,529	26,402	26,257	25,951
1,385	1,185	1,250	1,260	1,247	1,459
2,247	2,008	1,945	1,865	1,932	1,729
3,632	3,193	3,195	3,125	3,180	3,188
88,482	74,401	68,202	60,592	60,735	64,102
1,684	1,532	1,806	1,779	1,609	1,548
54,500	55,095	52,261	55,015	54,277	53,923
54,500	55,095	52,261	55,015	54,277	53,923
22.34%	73.99%	29.71%	53.71%	32.29%	69.93%
4,668	4,082	4,183	4,116	4,208	4,015
4,216	4,070	3,257	2,973	3,202	3,080
21	17	54	66	61	7
14,576	13,558	12,050	11,924	12,223	11,847
421	446	394	566	798	732
$68,144,663	$230,803,374	$58,988,991	$102,180,496	$74,603,595	$161,080,821
561	527	565	608	530	551
6	10	18	7	11	10
484	432	414	422	421	428
50	34	39	51	44	43
486	329	399	389	352	584
291	257	339	344	369	285
463	320	368	437	430	411
325	248	245	252	257	189
6	1	3	4	22	41
266	185	282	256	263	223
10	25	25	45	203	261
858	823	1,243	1,053	1,013	904
1,408	1,359	1,752	1,766	1,816	1,861

(continued)

Muskingum County, Ohio
Operating Indicators by Program/Activity (Continued)
Last Ten Years

	2025	2024	2023	2022
General Government - Judicial				
Domestic Relations Court				
Number of Divorces/ Dissolution Cases Filed	369	332	385	349
Clerk of Courts				
Number of Civil Cases Filed	534	444	355	353
Number of Criminal Cases Filed	800	808	833	711
Number of Domestic Relation Cases Filed	713	733	788	735
Number of Appeal Cases Filed	139	146	97	95
Law Library				
Number of Volumes in Collection	2,815	2,815	2,796	2,827
Number of Computer Users Served	107	103	101	117
Public Safety				
Sheriff				
Average Daily Jail Census	148	197	196	163
Number of Prisoners Booked	1,774	1,918	2,011	1,750
Number of Prisoners Released	1,795	1,902	2,007	1,736
Number of Citations Issued	1,322	1,290	1,328	1,273
Number of Court Security Hours	12,480	12,480	10,400	10,400
Coroner				
Number of Autopsies Performed	33	41	37	38
Probation				
Number of House Arrest/GPS Individuals	5	7	7	5
Number of SCRAM Alcohol Monitoring Persons	72	73	70	63
Public Works				
Engineer				
Miles of Roads Resurfaced	14	20	19	28
Number of Bridges Replaced/ Improved	9	11	12	5
Number of Culverts Built/ Replaced/ Improved	144	171	157	182
Community Development				
Rehabilitation Assistance	18,285	176,875	140,362	238,432
Home Repair Assistance	175,966	415,153	104,100	95,553
Human Services				
Developmental Disabilities				
Number of Students Enrolled in Early Intervention	215	237	228	189
Number of Evaluations for Early Intervention	172	191	165	155
Number of Students Enrolled in Preschool	67	56	50	29
Number of Students Enrolled in School Age	42	43	44	39
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	197	222	128	82
Number Served in Adult Services Day Programs	170	188	150	160
Number of Adults Employed in Community Job Sites	89	94	95	92
Number Enrolled in Home Care Waivers (IO/SELF Level One Waivers)	240	240	245	227
Number Enrolled in Supported Living (100% Local Levy Funded)	95	88	92	83

Source: Muskingum County Departments
n/a - Information unavailable

2021	2020	2019	2018	2017	2016
382	366	406	384	422	417
261	154	481	485	429	428
688	656	732	758	500	428
741	800	887	939	1,034	1,054
75	58	90	85	104	67
10,732	10,709	10,692	10,658	10,631	10,601
117	117	117	117	117	117
194	161	205	222	198	193
1,813	1,549	2,523	2,798	2,647	2,586
1,809	1,549	2,431	2,739	2,641	2,583
1,266	947	1,041	1,286	1,969	2,301
9,360	6,240	2,640	2,080	2,080	2,080
46	35	35	31	29	19
18	8	3	17	25	28
81	61	65	86	83	91
25	16	33	20	15	11
12	12	9	4	8	5
114	147	78	117	151	134
223,351	71,917	75,375	155,468	292,405	331,125
114,877	44,915	118,690	72,994	104,552	40,725
84	76	61	72	73	67
n/a	n/a	n/a	n/a	n/a	n/a
29	20	32	34	24	20
40	37	39	45	45	45
n/a	n/a	n/a	n/a	n/a	99
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

	2025	2024	2023	2022
Human Services				
Public Assistance				
Average Client Count - Food Stamps	14,005	13,911	13,937	15,511
Medicaid Caseload	26,428	27,953	31,592	31,598
Average Client Count - Day Care	509	312	492	258
Child Support Enforcement Agency				
Open Child Support Cases	9,053	9,399	9,829	10,388
Percentage of Child Support Collected	74.05%	73.97%	72.56%	70.47%
Veterans Services				
Number of Clients Served	614	267	338	408
Amount of Benefits Paid	$321,344	$357,039	$374,290	$157,344
Number of Clients Transported	146	114	178	173
Avondale Youth Center				
Number of Kids Housed	43	43	42	43
Health				
Dog and Kennel				
Number of Dog Tags Issued	11,295	10,895	11,055	10,764
Number of Kennel Tags Issued	211	207	209	191
Number of Dogs Confiscated	766	794	958	749
T.B. Clinic				
Number of Individuals Treated for TB	10	23	13	7
Quantiferon Gold Lab Tests	33	n/a	n/a	n/a
TB Skin Tests Given	2,057	n/a	n/a	n/a
TB Skin Tests Read	1,889	n/a	n/a	n/a
Enterprise Funds				
Sewer				
Average Daily Sewage Treated (millions gallons per day)	1.430	1.260	1.860	1.890
Customer Accounts	5,478	5,458	5,427	5,401
Water				
Average Daily Water Treated (millions gallons per day)	2.651	2.481	2.317	2.276
Customer Accounts	10,066	9,902	9,539	9,324

Source: Muskingum County Departments
n/a - Information unavailable

2021	2020	2019	2018	2017	2016
16,260	16,123	15,396	16,575	17,833	18,864
30,598	28,308	27,201	28,528	27,660	28,703
209	363	467	413	404	403
10,841	10,951	10,906	11,160	10,985	10,540
70.40%	70.16%	71.94%	72.04%	71.60%	71.07%
410	606	1,204	1,154	802	968
$157,614	$263,992	$296,609	$240,065	$246,290	$277,063
173	136	545	427	379	415
39	44	55	55	59	55
11,013	11,003	11,276	10,282	16,319	13,510
183	175	162	32	60	40
680	611	530	545	505	542
2	0	1	0	0	1
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
1.210	2.310	2.280	1.840	1.510	1.420
5,414	5,385	4,925	4,916	4,886	4,817
2.145	1.959	1.867	1.648	1.531	1.373
9,015	8,986	8,820	8,568	8,268	8,382

Muskingum County, Ohio
Capital Asset Statistics by Program/Activity
Last Ten Years

	2025	2024	2023	2022
General Government - Legislative and Executive				
Commissioners				
Courthouse - (square feet)	7,782	7,782	7,782	7,782
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
Administrative Office - 44 N. 4th Street (square feet)	2,808	0	0	0
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
General Government - Judicial				
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

2021	2020	2019	2018	2017	2016
7,782	7,782	7,782	7,782	7,782	7,782
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
0	0	0	0	0	0
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	0	3,880
21,433	21,433	21,433	21,433	21,433	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

	2025	2024	2023	2022
Public Safety				
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
Rehl Road - Administrative Office - (square feet)	2,800	0	0	0
Disaster Services				
Administrative Office - (square feet)	2,440	2,440	2,440	2,440
Public Works				
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	4,181	4,180
Outposts - (square feet)	5,870	5,870	5,870	5,870
Administrative Office - (square feet)	0	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	7,000	0	0
Graham Street - Storage Building #1 - (square feet)	7,500	7,500	0	0
Graham Street - Sign Shop & Storage Building - (square feet)	9,640	9,640	0	0
Graham Street - Main Garage - (square feet)	18,000	18,000	0	0
Graham Street- Wash Bay - (square feet)	1,440	1,440	0	0
County Road Miles	528	528	528	528
Township Road Miles	711	711	713	713
State Route Miles	271	271	271	271
Human Services				
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

2021	2020	2019	2018	2017	2016
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
0	0	0	0	0	0
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	526	529	529
712	711	711	711	711	709
271	271	271	271	271	271
0	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	22,566
4,720	4,720	4,720	4,720	4,720	4,720

(continued)

Muskingum County, Ohio
Capital Asset Statistics by Program/Activity (Continued)
Last Ten Years

	2025	2024	2023	2022
Health				
Dog and Kennel				
K-9 Adoption Center (square feet)	4,800	4,800	4,800	4,800
Dog Pound - (square feet)	2,670	2,670	2,670	2,670
Enterprise Funds				
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)	31,124	9,966	3,176	540
Water Department				
Water Department Office - (square feet)	14,240	14,240	14,240	14,240
Water Lines Laid - (in feet)	93,200	75,535	95,400	141,300

Source: Muskingum County Departments

2021	2020	2019	2018	2017	2016
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
6,359	6,433	5,070	5,779	3,850	10,540
14,240	2,240	2,240	2,240	2,240	2,240
25,160	106,500	48,500	162,500	44,293	13,300

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