



OHIO AUDITOR OF STATE  
**KEITH FABER**





**TUSCARAWAS COUNTY**  
**DECEMBER 31, 2024**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	1
Notes to the Schedule of Expenditures of Federal Awards .....	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	7
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance.....	9
Schedule of Findings.....	13
Prepared by Management:	
Summary Schedule of Prior Audit Findings .....	17
Corrective Action Plan.....	19
Attachment: Annual Comprehensive Financial Report	

**This page intentionally left blank**

## TUSCARAWAS COUNTY

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

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
<i>SNAP Cluster:</i> State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-2425-11-6205		496,070
<i>Direct Program</i>				
Water and Waste Disposal Systems for Rural Communities	10.760	N/A		2,766,030
<b>Total U.S. Department of Agriculture</b>				<b>3,262,100</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through the Ohio Department of Development</i>				
Community Development Block Grants/States Program	14.228	B-C-21-1CT-1 B-F-21-1CT-1 B-C-23-1CT-1 B-F-23-1CT-1 B-D-22-1CT-4		18,349 1,355 85,167 9,522 125,820
<b>Total Community Development Block Grants/States Program</b>				<b>240,213</b>
Home Investment Partnerships Program	14.239	B-C-21-1CT-2 B-C-23-1CT-2		47,777 123,990
<b>Total Home Investment Partnerships Program</b>				<b>171,767</b>
<b>Total U.S. Department of Housing &amp; Urban Development</b>				<b>411,980</b>
<b>U.S. DEPARTMENT OF INTERIOR</b>				
<i>Direct Program</i>				
Payments of Lieu of Taxes	15.226	N/A		3,003
<i>Passed through the Ohio Department of Natural Resources</i>				
Flood Control Act Lands	15.433	N/A		230
<i>Fish and Wildlife Cluster:</i> Wildlife Restoration and Basic Hunter Education and Safety	15.611	N/A		75
<b>Total U.S. Department of Interior</b>				<b>3,308</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed through Ohio Department of Public Safety</i>				
Crime Victim Assistance	16.575	2024-VOCA-135508770 2025-VOCA-135911508		30,254 11,832
<b>Total Crime Victim Assistance</b>				<b>42,086</b>
<i>Direct Program</i>				
Bulletproof Vest Partnership Program	16.607	2022 2023		4,004 825
<b>Total Bulletproof Vest Partnership Program</b>				<b>4,829</b>
<b>Total U.S. Department of Justice</b>				<b>46,915</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation</i>				
<i>Highway Planning and Construction</i>				
Tusc CR 82 Intersection Reconstruction	20.205	111634		603,301
Tusc CR 82 Intersection Reconstruction		117170		16,611
TUS VAR GR-Phase 7		111646		300,000
Tus CR 62 Bridge		114260		301,461
<b>Total Highway Planning and Construction</b>				<b>1,221,373</b>
<i>Passed Through Ohio Department of Public Safety</i>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	IDEP-STEP-2024-Tuscarawas Co Sheriff-00005 IDEP-STEP-2025-Tuscarawas Co Sheriff-00087		7,570 2,593
<b>Total Highway Safety Cluster</b>				<b>10,163</b>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	IDEP-STEP-2024-Tuscarawas Co Sheriff-00005 IDEP-STEP-2025-Tuscarawas Co Sheriff-00087		7,377 4,934
<b>Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated</b>				<b>12,311</b>
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	693JK32240034HMEP		6,240
<b>Total U.S. Department of Transportation</b>				<b>1,250,087</b>

## TUSCARAWAS COUNTY

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

(Continued)

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF TREASURY</b>				
<i>Direct Program</i>				
COVID-19 Coronavirus State & Local Fiscal Recovery Fund	21.027	SLFRP2861	132,747	7,148,268
<i>Passed through Ohio Department of Job and Family Services</i>				
COVID-19 Medicaid Unwinding Regular	21.027	G-2425-11-6205		123,864
<i>Direct Program</i>				
Local Assistance and Tribal Consistency Fund	21.032	LATCFCO1702		66,006
<b>Total U.S. Department of Treasury</b>			<b>132,747</b>	<b>7,338,138</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Ohio Department of Education and Workforce</i>				
<i>Special Education Cluster (IDEA):</i>				
Special Education - Grants to States	84.027A	H027A230111 H027A240111		6,838 7,600 14,438
Total Special Education - Grants to States				
Special Education - Preschool Grants	84.173A	H173A230119		4,875
Total Special Education Cluster (IDEA)				19,313
<i>Passed Through Ohio Department of Development Disabilities</i>				
COVID-19 Education Stabilization Fund	84.825U	S425U210035		231,527
<b>Total U.S. Department of Education</b>				<b>250,840</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed through Ohio Department of Job and Family Services</i>				
Title IV-S Prevention Program	93.472	G-2425-11-6205		22,422
MaryLee Allen Promoting Safe & Stable Families	93.556	G-2425-11-6205		37,515
Temporary Assistance for Needy Families (TANF)	93.558	G-2425-11-6205		1,504,069
Child Support Enforcement	93.563	G-2425-11-6206		1,580,137
<i>CCDF Cluster:</i>				
Child Care and Development Block Grant	93.575	G-2425-11-6205		96,955
Foster Care Title IV-E	93.658	G-2425-11-6205		1,046,825
Adoption Assistance	93.659	G-2425-11-6205		387,436
Social Services Block Grant	93.667	G-2425-11-6205		851,959
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6205		33,731
Elder Abuse Prevention Interventions Program				
COVID-19 Ohio ARPA APS/Stimulus APS	93.747	G-2425-11-6205		29,959
Children's Health Insurance Program-SCHIP	93.767	G-2425-11-6205		2,207
<i>Medicaid Cluster:</i>				
Medicaid Assistance Program	93.778	G-2425-11-6205		1,984,618
Medicaid Child Welfare Related		G-2425-11-6205		15,461
Total Medicaid Cluster				2,000,079
<i>Passed through Ohio Department of Children and Youth</i>				
Title IV-S Prevention Program	93.472	G-2425-11-6205		6,858
MaryLee Allen Promoting Safe & Stable Families	93.556	G-2425-11-6205		8,521
<i>CCDF Cluster:</i>				
Child Care and Development Block Grant	93.575	G-2425-11-6205		29,378
Adoption Assistance	93.659	G-2425-11-6205		158,686
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2425-11-6205		5,104

## TUSCARAWAS COUNTY

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

(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal AL Number	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
<b><i>Passed through Ohio Department of Developmental Disabilities</i></b>				
Social Services Block Grant	93.667	2401OHSOSR		51,902
<b>Total U.S. Department of Health and Human Services</b>				<b>7,853,743</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
<b><i>Passed Through Ohio Department of Public Safety- Ohio Emergency Management Agency</i></b>				
Emergency Management Performance Grants	97.042	EMC-2022-EP-00006		16,300
Emergency Management Performance Grants		EMC-2023-EP-00003		65,979
Total Emergency Management Performance Grants				82,279
<b>Total U.S. Department of Homeland Security</b>				<b>82,279</b>
<b>Total Expenditures of Federal Awards</b>				<b><u>132,747</u></b> <b><u>20,499,390</u></b>

*The accompanying notes are an integral part of this schedule.*

**This page intentionally left blank.**

## TUSCARAWAS COUNTY

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

#### **NOTE A – BASIS OF PRESENTATION**

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

#### **NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

#### **NOTE C – INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **NOTE D - SUBRECIPIENTS**

The County passes certain federal awards received from COVID-19 Coronavirus State & Local Fiscal Recovery Funds grant to United Way of Tuscarawas County (subrecipients) for their Tuff Bags Project. As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

#### **NOTE E - MATCHING REQUIREMENTS**

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

#### **NOTE F - TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2024, the County made allowable transfers of \$618,452 from the Temporary Assistance for Needy Families (TANF) (AL #93.558) program to the Social Services Block Grant (SSBG) (AL #93.667) program. The Schedule shows the County spent approximately \$1,504,069 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2024 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,122,521
Transfer to Social Services Block Grant	<u>(618,452)</u>
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 1,504,069</u></b>

**This page intentionally left blank.**



65 East State Street  
Columbus, Ohio 43215  
[ContactUs@ohioauditor.gov](mailto:ContactUs@ohioauditor.gov)  
800-282-0370

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

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Tuscarawas County, Ohio, (the County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 26, 2025. We noted the County adopted new accounting guidance in Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*. Our report includes a reference to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

***Report on Internal Control Over Financial Reporting***

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

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

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

Tuscarawas County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required By *Government Auditing Standards*  
Page 2

***Report on Compliance and Other Matters***

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

***Purpose of This Report***

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

KEITH FABER  
Ohio Auditor of State



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

November 26, 2025



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

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

To the Board of County Commissioners:

**Report on Compliance for Each Major Federal Program**

***Qualified and Unmodified Opinions***

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

***Qualified Opinion on the Water and Waste Disposal Systems for Rural Communities Grant and the Social Services Block Grant***

In our opinion, except for the noncompliance described in the *Basis for Qualified and Unmodified Opinions* section of our report, Tuscarawas County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Water and Waste Disposal Systems for Rural Communities Grant and the Social Services Block Grant for the year ended December 31, 2024.

***Unmodified Opinion on Each of the Other Major Federal Programs***

In our opinion, Tuscarawas County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying Schedule of Findings for the year ended December 31, 2024.

Tuscarawas County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance  
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 2

***Basis for Qualified and Unmodified Opinions***

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

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Matters Giving Rise to Qualified Opinion on Water and Waste Disposal Systems for Rural Communities Grant and Social Services Block Grant***

As described in Findings 2024-001 and 2024-002 in the accompanying Schedule of Findings, the County did not comply with requirements regarding the following:

<b>Finding #</b>	<b>Assistance Listing #</b>	<b>Program (or Cluster) Name</b>	<b>Compliance Requirement</b>
2024-001	10.760	Water and Waste Disposal Systems for Rural Communities	Procurement, Suspension and Debarment
2024-002	93.667	Social Services Block Grant	Cash Management

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

***Responsibilities of Management for Compliance***

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

Tuscarawas County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance  
and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Page 3

***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

***Other Matters***

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the noncompliance findings identified in our compliance audit described in the accompanying Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

***Report on Internal Control over Compliance***

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency,

Tuscarawas County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control Over Compliance

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

Page 4

or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings as items 2024-001 and 2024-002, to be material weaknesses.

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

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's responses to the internal control over compliance findings identified in our audit described in the accompanying Corrective Action Plan. The County's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Tuscarawas County (County) as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated November 26, 2025. Our opinion also explained that the County adopted Governmental Accounting Standards Board Statement No. 100, *Accounting Changes and Error Corrections*, during the year. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. Our report also includes a reference to other auditors who audited the financial statements of the Tuscarawas County Healthcare Consortium, as described in our report on the County's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

KEITH FABER  
Ohio Auditor of State



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

November 26, 2025

**TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b> <ul style="list-style-type: none"><li>• AL #10.760 – Water and Waste Disposal Systems for Rural Communities - Qualified</li><li>• AL #21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds – Unmodified</li><li>• AL #93.658 – Foster Care – Title IV-E – Unmodified</li><li>• AL #93.667 – Social Services Block Grant – Qualified</li><li>• AL #93.778 – Medicaid Cluster – Unmodified</li></ul>	
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b> <ul style="list-style-type: none"><li>• AL #10.760 – Water and Waste Disposal Systems for Rural Communities</li><li>• AL #21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Funds</li><li>• AL #93.658 – Foster Care – Title IV-E</li><li>• AL #93.667 – Social Services Block Grant</li><li>• AL #93.778 – Medicaid Cluster</li></ul>	
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A\B Programs</b>	Type A: > \$ 750,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No

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

None

**TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**  
**(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS**

**1. Procurement, Suspension and Debarment**

<b>Finding Number:</b>	<b>2024-001</b>
<b>Assistance Listing Number and Title:</b>	<b>AL # 10.760 Water and Waste Disposal Systems for Rural Communities</b>
<b>Federal Award Identification Number / Year:</b>	<b>2024</b>
<b>Federal Agency:</b>	<b>U.S. Department of Agriculture</b>
<b>Compliance Requirement:</b>	<b>Procurement, Suspension and Debarment</b>
<b>Pass-Through Entity:</b>	<b>Direct</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

**Noncompliance and Material Weakness**

2 C.F.R. § 417.10 gives regulatory effect, as supplemented, to the United States Department of Agriculture for 2 C.F.R. 180. 2 C.F.R. § 180.305 states that Non-Federal entities are prohibited from entering into a covered transaction with parties that are suspended or debarred or whose principals are suspended or debarred, unless the Federal agency responsible for the transaction grants an exception under 2 CFR § 180.135.

2 C.F.R. § 180.200 identifies “covered transactions” as nonprocurement or procurement transactions at the primary tier, between a Federal agency and a person; or at the lower tier, between a participant in a covered transaction and another person. Procurement contracts for goods and services awarded under a nonprocurement transaction (e.g., grant or cooperative agreement) are covered transactions if the contracts are expected to equal or exceed \$25,000 or meet certain other specified criteria outlined in 2 C.F.R. § 180.220. All nonprocurement transactions as defined in 2 C.F.R. § 180.970 (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless exempt by 2 C.F.R. § 180.215.

When a non-Federal entity enters into a covered transaction, the non-Federal entity must verify that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking SAM exclusions (<https://sam.gov/content/home>); collecting a certification from the entity or adding a clause or condition to the covered transactions with that entity.

The Tuscarawas County Metropolitan Sewer District did not have the proper internal controls in place to verify that all entities, with whom the Tuscarawas County Metropolitan Sewer District had entered into covered transactions, had not been suspended or debarred. During testing of procurement, suspension and debarment controls and compliance requirements for the Water and Waste Disposal Systems for Rural Communities AL #10.760, we noted one instance where the County had payments to a vendor of more than \$25,000 and there was no evidence the Tuscarawas County Metropolitan Sewer District checked the SAM exclusions, collected a certification from the entity, or added a clause or condition to the covered transaction with the vendor. Due to the deficient internal control structure, the required verification was not completed for one of the two contracts with covered transaction in the Water and Waste Disposal Systems for Rural Communities AL#10.760 during Fiscal Year 2024.

Failing to implement appropriate controls may result in vendors receiving federal funds that are suspended or debarred.

**TUSCARAWAS COUNTY**

**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2024**  
**(Continued)**

**3. FINDINGS FOR FEDERAL AWARDS (Continued)**

**FINDING 2024-001 (Continued)**

**1. Procurement, Suspension and Debarment (Continued)**

**Noncompliance and Material Weakness (Continued)**

Prior to contracting with vendors that will be paid with federal funds, the County should verify the vendor is not suspended or debarred by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

**Officials' Response:** See Corrective Action Plan.

**2. Cash Management**

<b>Finding Number:</b>	<b>2024-002</b>
<b>Assistance Listing Number and Title:</b>	<b>AL # 93.667 Social Services Block Grant</b>
<b>Federal Award Identification Number / Year:</b>	<b>G-2425-11-6205</b>
<b>Federal Agency:</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Cash Management</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Job and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>Yes</b>
<b>Prior Audit Finding Number:</b>	<b>2023-002</b>

**Noncompliance and Material Weakness**

**45 C.F.R. § 75.305(b)** states for non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means.

**Ohio Admin. Code 5101:9-7-03(B)(1)** states the County Departments of Job and Family Services shall have cash management procedures in place to ensure the time elapsing between the receipt of funds and the disbursement of funds does not exceed a ten-day average for all federal funding.

The days equivalent cash-on-hand for Tuscarawas County Job and Family Services averaged to 58 days per review of the CR 502 reports in 2024. Therefore, the cash on hand exceeded the allowable number of days by 48 for the year.

The Tuscarawas County Job and Family Services should implement internal control procedures that would limit cash draws to amounts only immediately needed. Procedures should include, but are not limited to, a review of expenditures and requesting limited drawdowns that would ensure that cash on hand is expended within the ten-day requirement.

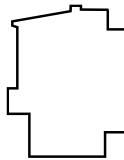
**Officials' Response:** See Corrective Action Plan.

**This page intentionally left blank.**

# **Auditor's Office**

## **Tuscarawas County**

**LARRY LINDBERG, Auditor**  
125 E. High Avenue  
New Philadelphia, Ohio 44663



**Telephone**  
(330) 365-3220  
**Fax:** (330) 365-3397

### **SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**DECEMBER 31, 2024**

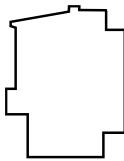
<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2023-001	Procurement, Suspension and Debarment for Local Fiscal Recovery Funds	Completed	This finding was a result of procurements that were completed prior to the ARPA procedures being issued and prior to the procurement policy drafted by the county's consultant. Projects since those initial procurements have been done according to the standard.
2023-002	Cash Management for JFS	Completed	As of 2025 TCJFS has been under the ten days cash on hand for all quarters.
2023-003	RMS Exceptions for JFS	Completed	Employees are completing the RMS hits accurately and within the required timeframes. The agency's RMS Coordinator reviews the RMS hits daily to ensure accuracy and timely submission. The RMS Coordinator provides continuous education and training to ensure employees maintain compliance with RMS guidelines.
2023-004	Finding for Recovery Resolved under Audit	Completed	

**This page intentionally left blank.**

# *Auditor's Office*

## *Tuscarawas County*

LARRY LINDBERG, Auditor  
125 E. High Avenue  
New Philadelphia, Ohio 44663



Telephone  
(330) 365-3220  
Fax: (330) 365-3397

### **CORRECTIVE ACTION PLAN**

**2 CFR § 200.511(c)**  
**December 31, 2024**

**Finding Number:** 2024-001

**Planned Corrective Action:** CAP - The Tuscarawas County Metropolitan Sewer District will implement procedures to ensure that all vendors for covered transactions (including professional engineering services) that meet or exceed the \$25,000 threshold, or other specified criteria, are verified for suspension or debarment status prior to contracting. This verification will be accomplished by checking SAM exclusions (<https://sam.gov>) and by collecting a certification from the entity. This mandatory verification step will be applied to all future federal grant projects.

**Anticipated Completion Date:** 10/31/2025

**Responsible Contact Person:** Michael Jones, P.E.

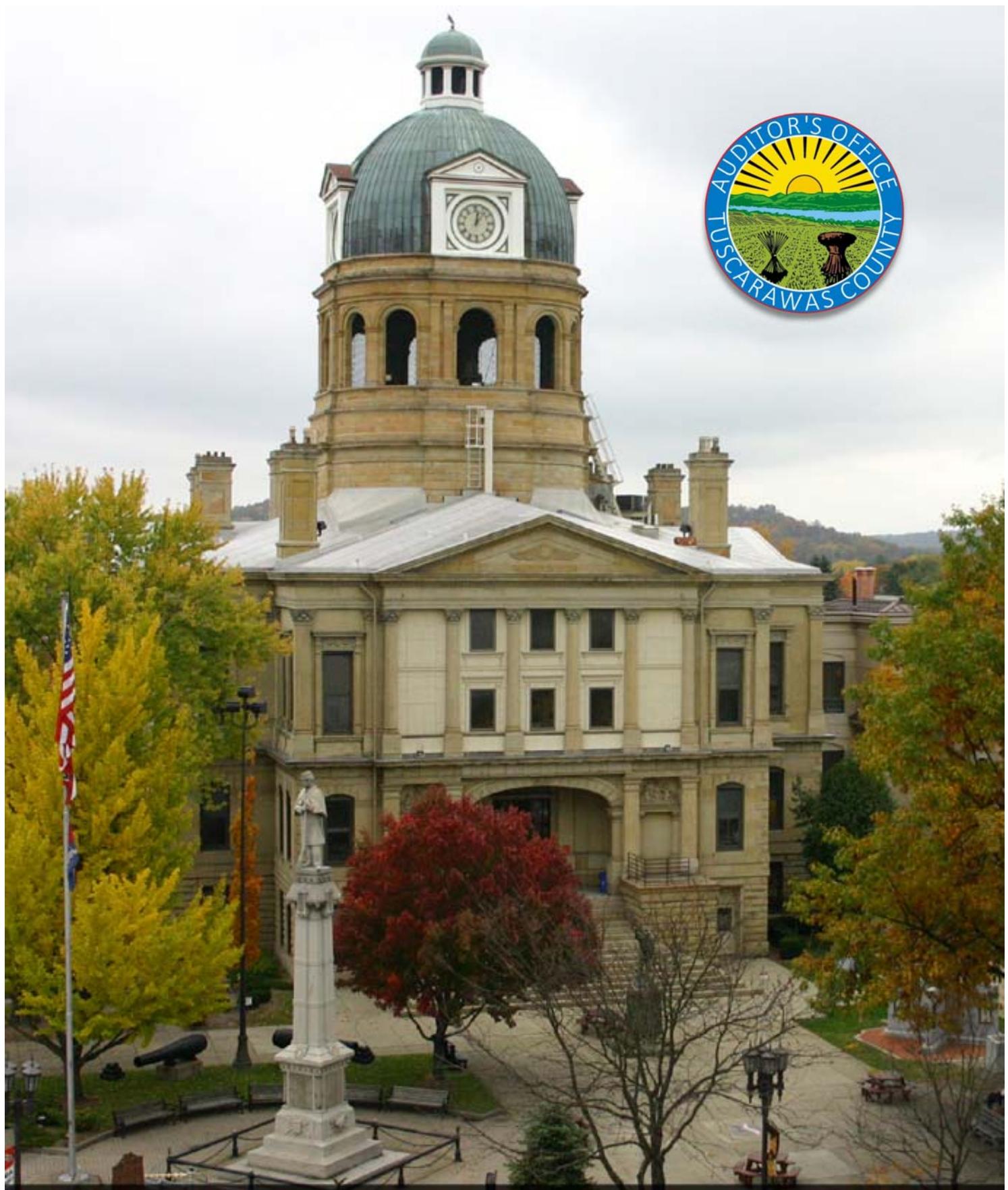
**Finding Number:** 2024-002

**Planned Corrective Action:** Cash Management - TCJFS will evaluate draws every week when a draw is available to do. Draws can be done anytime during the week but must be completed by Friday at 2:00pm. TCJFS will pull in vouchers to the CFIS system from the ledger system that TCJFS anticipates being paid by the Auditor's Office. TCJFS will then run a cost allocation with the most current RMS numbers and then use the Over/Under Report to determine the draw amount. Draws should be taken from those allocations where expenses have hit or from an allocation where we are under-drawn. TCJFS should never have more than 10 days cash on hand at the end of a quarter.

**Anticipated Completion Date:** 10/31/2025 - This corrective action is being put into place immediately

**Responsible Contact Person:** Rachel Cannon

# TUSCARAWAS COUNTY, OHIO

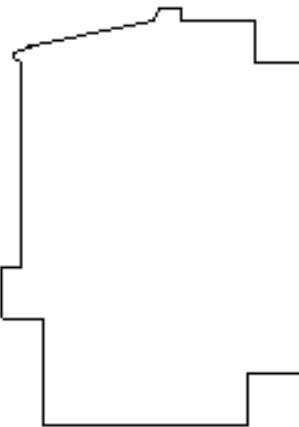


**ANNUAL COMPREHENSIVE FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2024**

# Tuscarawas County, Ohio

## Annual Comprehensive Financial Report

For the Year Ended December 31, 2024



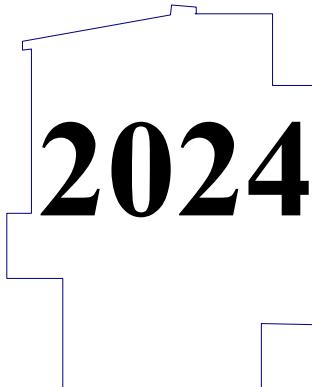
Larry Lindberg  
*Tuscarawas County Auditor*

Prepared by the Tuscarawas County Auditor's Office

# **Tuscarawas County, Ohio**

# **Annual Comprehensive**

# **Financial Report**

A large, bold, black number '2024' is enclosed within a white, three-dimensional, stepped rectangular outline. The outline has a thin blue border and a white fill, giving it a blocky, geometric appearance.

**Prepared by the**  
**Tuscarawas County**  
**Auditor's Office**

**LARRY LINDBERG**  
**Tuscarawas County Auditor**

I  
N  
T  
R  
O  
D  
U  
C  
T  
O  
R  
Y  
S  
E  
C  
T  
I  
O  
N

## TABLE OF CONTENTS

	<u>Page</u>
<b>I. INTRODUCTORY SECTION</b>	
Table of Contents .....	i
Letter of Transmittal .....	vi
GFOA Certificate of Achievement .....	x
Elected Officials .....	xi
Organizational Chart.....	xii
<b>II. FINANCIAL SECTION</b>	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position .....	17
Statement of Activities.....	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds .....	20
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds .....	22
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual:	
General Fund .....	24
Board of Developmental Disabilities Fund.....	25
Motor Vehicle License and Gas Tax Fund .....	26
Local Fiscal Recovery Fund .....	27
Statement of Fund Net Position – Proprietary Funds .....	28
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds.....	29
Statement of Cash Flows – Proprietary Funds.....	30
Statement of Fiduciary Net Position – Custodial Funds .....	32
Statement of Changes in Fiduciary Net Position – Custodial Funds .....	33
Notes to the Basic Financial Statements .....	35

(continued)

## TABLE OF CONTENTS

(continued)

	<u>Page</u>
Required Supplementary Information:	
Schedule of the County's Proportionate Share of the Net Pension Liability – Ohio Public Employees Retirement System – Traditional Plan .....	108
Schedule of the County's Proportionate Share of the Net Pension Asset – Ohio Public Employees Retirement System – Combined Plan .....	110
Schedule of the County's Proportionate Share of the Net OPEB Asset/Liability – Ohio Public Employees Retirement System – OPEB Plan.....	112
Schedule of the County's Proportionate Share of the Net Pension Liability – State Teachers Retirement System of Ohio .....	114
Schedule of the County's Proportionate Share of the Net OPEB Asset/Liability – State Teachers Retirement System of Ohio .....	116
Schedule of the County's Contributions – Ohio Public Employees Retirement System.....	118
Schedule of the County's Contributions – State Teachers Retirement System of Ohio .....	120
Notes to the Required Supplementary Information.....	122
Combining Statements – Nonmajor Governmental Funds:	
Fund Descriptions .....	128
Combining Balance Sheet – Nonmajor Governmental Funds .....	132
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds .....	133
Combining Balance Sheet – Nonmajor Special Revenue Funds .....	134
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds .....	136
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	138
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	140
Combining Statements – Internal Service Funds:	
Fund Descriptions .....	142
Combining Statement of Fund Net Position – Internal Service Funds .....	143

(continued)

## TABLE OF CONTENTS

(continued)

	<u>Page</u>
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds .....	144
Combining Statement of Cash Flows – Internal Service Funds .....	145
Combining Statements – Custodial Funds:	
Fund Descriptions .....	147
Combining Statement of Fiduciary Net Position – Custodial Funds .....	148
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds .....	150
Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Equity – Budget (Non-GAAP Basis) and Actual:	
Major Funds:	
General Fund .....	153
Board of Developmental Disabilities Fund .....	161
Motor Vehicle License and Gas Tax Fund .....	162
Local Fiscal Recovery Fund .....	163
County Building Improvement Fund .....	165
Sewer District Fund .....	166
Water District Fund .....	167
Nonmajor Funds:	
Public Assistance Fund .....	168
Child Support Enforcement Agency Fund .....	169
County Wireless 911 Fund .....	170
911 Emergency System Sales Tax Fund .....	171
Real Estate Assessment Fund .....	172
Children's Services Fund .....	173
Dog and Kennel Fund .....	174
Delinquent Real Estate Collection Fund .....	175
Aging Fund .....	176
OneOhio Fund .....	177
Community Development Block Grant Fund .....	178
Community Economic Development Fund .....	179
Enterprise Zone Fund .....	180
Brownfield Demolition and Site Revitalization Fund .....	181
Moving Ohio Forward Grant Fund .....	182
Community Corrections Grant Fund .....	183
Multi-County Drug Task Force Fund .....	184
Felony Delinquent Care Fund .....	185
Sheriff Concealed Handgun License Fund .....	186
Victim Assistance Fund .....	187
Jail Diversion Fund .....	188
Sheriff's Continued Professional Training Fund .....	189
Prosecutor's Law Enforcement Fund .....	190
Sheriff's Law Enforcement Fund .....	191
Department of Rehabilitation and Correction Probation Grant Fund .....	192

(continued)

## TABLE OF CONTENTS

(continued)

	<u>Page</u>
Smart Ohio Funding Grant Fund.....	193
Indigent Drivers Alcohol Fund.....	194
Indigent Guardianship Fund.....	195
Legal Research Fund.....	196
Enforcement and Education Fund .....	197
Marriage License Special Fund.....	198
Mediation Grant Fund .....	199
County Court Special Projects Fund .....	200
Juvenile Court Special Projects Fund.....	201
Probate Court Special Projects Fund.....	202
Common Pleas Special Projects Fund.....	203
Juvenile Court Title IV-E Fund.....	204
Department of Treasury Seizure of Monies Fund.....	205
Jury Administration Fund.....	206
Help America Vote Act Grant Fund.....	207
County Court Interlock Monitor Fund .....	208
Juvenile Interlock Alcohol Treatment Fund.....	209
Law Library Resource Fund.....	210
Department of Justice Seizure of Monies Fund .....	211
Targeted Community Alternative to Prison Fund .....	212
Specialized Docket Payroll Fund .....	213
Emergency Management Agency Special Projects Fund.....	214
Hotel Lodging Tax Fund .....	215
Probate Court Business Fund .....	216
Probate Court Mediation Fund .....	217
TUFF Bags Donations Fund.....	218
Local Assistance and Tribal Consistency Fund.....	219
Court Appointed Special Advocate Fund.....	220
Healthy Aging Grant Fund.....	221
County 911 Fund.....	222
Jail Operations Fund.....	223
Certificate of Title Fund .....	224
Growth Fund .....	225
Recorder's Special Fund .....	226
Southern District Probation Fund.....	227
Public Defender Commission Fund .....	228
General Obligation Bond Retirement Fund.....	229
Permanent Improvement Fund .....	230
Board of Developmental Disabilities Capital Improvements Fund.....	231
Capital Projects Fund .....	232
Issue II Grants Fund .....	233
Hazardous Materials Equipment Fund .....	234
Court Computers Fund .....	235
Canal Fund .....	236
Norma Johnson Nature Preserve Fund.....	237
Commissioners Parks and Recreation Fund .....	238
Group Life Insurance Fund .....	239
Workers' Compensation Fund.....	240

(continued)

## TABLE OF CONTENTS

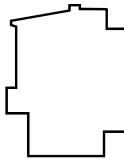
(continued)

	<u>Page</u>
<b>III. STATISTICAL SECTION</b>	
Statistical Section Description .....	S1
Net Position by Component – Last Ten Years.....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years .....	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years .....	S10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	S12
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years .....	S14
Property Tax Levies and Collections – Last Ten Years.....	S30
Principal Real Property Taxpayers – 2024 and 2015.....	S31
Principal Public Utilities Tangible Personal Property Taxpayers – 2024 and 2015 .....	S32
Taxable Sales by Type – Last Ten Years.....	S34
Ratio of General Obligation Bonded Debt to Estimated Actual Value and Bonded Debt Per Capita – Last Ten Years .....	S37
Ratio of Outstanding Debt to Total Personal Income and Debt Per Capita – Last Ten Years.....	S38
Legal Debt Margin – Last Ten Years.....	S40
Computation of Direct and Overlapping Governmental Activities Debt – December 31, 2024.....	S42
Pledged Revenue Coverage – Sewer – Last Ten Years .....	S43
Pledged Revenue Coverage – Water – Last Ten Years .....	S44
Demographic and Economic Statistics – Last Ten Years .....	S45
Principal Employers – 2024 and 2015 .....	S46
County Government Employees by Function/Activity – Last Ten Years .....	S48
Operating Indicators by Function/Activity – Last Ten Years.....	S50
Capital Asset Statistics by Function/Activity – Last Ten Years .....	S56

# ***Auditor's Office***

## ***Tuscarawas County***

**LARRY LINDBERG, Auditor**  
125 E. High Avenue  
New Philadelphia, Ohio 44663



**Telephone**  
(330) 365-3220  
**Fax:** (330) 365-3397

November 26, 2025

To the Citizens of Tuscarawas County  
and to the Board of County Commissioners:

Honorable Mitchell Pace  
Honorable Kristin Zemis  
Honorable Greg Ress

I am pleased to present the 2024 Annual Comprehensive Financial Report for the County of Tuscarawas. This report conforms to Generally Accepted Accounting Principles (GAAP) as applicable to government entities and includes the reporting model as promulgated by GASB Statement No. 34.

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 the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the County to be subjected to an annual examination by the Auditor of State. The Auditor of State's office rendered an opinion on the County's financial statements as of December 31, 2024, and the Independent Auditor's Report on the basic financial statements is included in the financial section of this report.

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

### **PROFILE OF THE GOVERNMENT**

The County of Tuscarawas is a political subdivision of the State of Ohio, organized in 1808. It encompasses twenty-two townships, sixteen villages and three cities. The County has 40,890 housing units, which are 68.7 percent owner-occupied. The largest city in Tuscarawas County is New Philadelphia with a total of 17,440 residents. New Philadelphia has 8,477 housing units, which are 62 percent owner-occupied. The County's second largest city, with 12,985 residents, is Dover, which has 5,594 housing units that are 60 percent owner-occupied. Uhrichsville is the third largest city with a population of 5,155. Uhrichsville has 2,168 housing units, which are 50 percent owner-occupied. In 2024, the average selling price of a home in Tuscarawas County was \$207,879. The County includes 571 square miles and has a 2024 population estimate of 92,048, of which 65,078 are ages 18 or over. Please note that only some 2024 census figures were available.

The County provides its citizens with general governmental services which include welfare and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general administrative support services. The County also operates enterprise activities including sewer and water systems.

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Tuscarawas County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Human Services Department, and all other departments and activities that are directly operated by the elected County officials.

The Tuscarawas County Historical Society, the East Central Ohio Educational Service Center, the Tuscarawas County Committee on Aging, Incorporated, the Tuscarawas County Agricultural Society, the New Philadelphia Municipal Court, and Starlight Enterprises, Incorporated, are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None are fiscally dependent on the County. The County is not financially accountable for any of these entities. The Tuscarawas County Healthcare Consortium is included as a component unit of the County.

## **LOCAL ECONOMY**

The 117th Congress passed the American Rescue Plan Act (ARPA) to provide additional relief due to the continued impact of COVID-19. Unlike the Coronavirus Aid, Relief, and Economic Security Act (also known as the CARES Act), monies are being distributed directly to the subdivisions. The entity of Tuscarawas County received a total of \$17,867,396. The County appropriated these funds to multiple organizations and County departments to increase the quality of life and enjoyment for the residents of the County. Some of the projects were finished and operational in 2024, such as the Men's Residential Treatment Center, while others are still in progress and will need to be completed by December 31, 2026.

Construction started in late September 2023 for the Multi-Purpose Building. The 17,000 square-foot building will be used mainly for the Board of Elections operations but also will house Emergency Management Agency and additional storage space. The facility was completed in 2025 and is now occupied.

Rebounding from the pandemic, lodging receipts, which are used as a gauge for the number of visitors to the County, increased from \$576,048 in 2023 to \$615,045 in 2024. This amount is still a considerable increase when compared to the receipts in 2019 and 2018. However, the lodging receipts had drastically increased since 2012 as a result of workers coming to our County as a result of the oil and gas boom. With the oil and gas making a surge again, our lodging receipts still remain significantly high when comparing it to the 5-year average of \$379,566 between 2007 and 2011. The County imposed a 3 percent hotel/motel tax in 1980.

Progress continued in our County throughout 2024. ProVia, manufacturer of building products, located outside of the Village of Strasburg, completed a large expansion project in 2023, which allowed them to bring production of FlexScreen in-house in 2024 to meet growing demand, maintain fast lead times, and further elevate project quality. Their Sugarcreek facility finalized an 18,000-square foot expansion project to support additional production of ProVia storm doors and patio doors.

In 2024, Harry Clever Field finished another upgrade. New taxiways were constructed and lighting installed at the airport. The field covers 65 acres. The airport hosts a number of events, bush plane fly-ins and pancake breakfasts. Events often include old warbirds and vintage aircraft. In the year ending September 26, 2023, the airport had 21,350 aircraft operations, for an average of 58 per day.

In 2023, Schaeffler announced that they planned to build a 260,000-square-foot facility at the north end of Dover. The facility will be used to manufacture components for electric vehicles. In October of 2024, the company closed on the land purchase of the old Streb Farm. Company officials have hopes of completing construction by the third quarter of 2025.

With grant assistance from ODOT, the County is continuing to move forward. ODOT grants usually are thought to be for the purpose of repairing/resurfacing roadways such as the Tuscarawas Road Bridge (CR62) and the Dover Zoar Road (CR82) widening project. ODOT is also involved in the Towpath Trail Improvements near Dover Dam.

Agriculture contributes more than \$143 million annually to the Tuscarawas County economy, making it one of the County's largest industries. The average farm size for the 1,154 farms located in the County is 144 acres, according to statistics from The Ohio State University Extension Service. Tuscarawas County ranks 6<sup>th</sup> in the State in sheep and goats, 8<sup>th</sup> in hay production, 11<sup>th</sup> in milk production, and 24<sup>th</sup> in cattle production.

New residential construction totaled \$27,921,571 for 2024, which is higher than the 2023 level. The following areas accounted for about 69 percent of the growth in our County: the City of New Philadelphia (\$5,970,943), Sugarcreek Township (\$3,684,771), the City of Dover (\$3,136,143), Auburn Township (\$2,098,743), Franklin Township (\$1,777,171), Lawrence Township (\$1,575,057), and Mill Township (\$1,054,714).

In 2024, Tuscarawas County saw the annual average sale price for residential homes of \$207,879, which was higher than last year's average sale price of \$196,537, and sales continued to be at high levels. The City of New Philadelphia had 165 property transfers with the average sale price of \$226,899; the City of Dover had 154 residential property transfers with the average sale price of \$217,629, and the Uhrichsville/Dennison area had 50 property transfers with an average sale price of \$127,300. The average sale price in southern Tuscarawas County was \$140,784, and in the northern end of the County it was \$225,373. The gap between the two regions increased in 2024. Favorable interest rates continue to help promote a viable market.

With the easing of the pandemic, the state of our County's economy has remained relatively stable.

## **RELEVANT FINANCIAL POLICIES**

The County Commissioners have developed a practice of establishing appropriations based upon anticipated new revenues as certified by the Budget Commission. In 2024, Commissioners dedicated one mill of the three-mill permissive transfer tax to fund future County building maintenance and improvements. The Commissioners previously issued \$1.45 million in Recovery Zone Economic Development Bonds to provide needed repairs to the County Justice Center and County Administration Building.

## **MAJOR INITIATIVES**

The County actively replaced or improved capital assets in 2024. The County upgraded the courthouse complex video system, pollbooks for the Board of Elections, installed exterior kennel fencing at the dog pound, purchased an upgrade for the County 911 system, purchased several HVAC units for the JFS building, and also purchased 6 new vehicles for the Sheriff's Office.

The Tuscarawas County Metropolitan Sewer District provides water and sewer services in various rural areas of our County. There were several major projects completed in 2024: Mineral City - South High Street Sewer replacement, Port Washington Sewer Rehabilitation Project and Air Valve Replacement, and the Sandyville Pump Station #3 Rehabilitation.

The County Engineer oversaw the paving of approximately 23.45 miles of County roads and the chip sealing of approximately 26.51 miles of County roads. In addition, 1 bridge was improved; 1 safety improvement project was completed along with 4 slip repair projects; 37 defective cross culverts were replaced, totaling a length of 1,755.9 feet; and approximately 23.45 miles of roadway centerline were applied.

The County is eagerly waiting for the new HRIS/Payroll Software System, which is scheduled to go live in April of 2026. The software system will provide a comprehensive, fully integrated software enterprise for accounting, purchasing, budgeting, treasurer, payroll, HRIS (Human Resource Information System), implementation, project management and conversion services.

## **LONG-TERM FINANCIAL PLANNING**

A voter-approved local sales tax was approved in May of 2017 for a ten-year period. The tax generates 1 percent of sales tax revenue for general fund operations. Our County has one of the lower sales tax rates in the State of Ohio at 6.75 percent. The sales tax generates approximately 50 percent of the general fund receipts.

One of the County's larger operating revenues has been the Local Government Fund (LGF), which is money distributed to subdivisions by the State of Ohio. LGF monies help support basic day-to-day governmental services that residents not only need, but also expect. LGF has suffered reductions in State funding in recent years; the County's share in 2024 decreased to \$1,113,313 when compared to the prior year's amount of \$1,170,065.

The Commissioners previously established a budget stabilization reserve, permitted by the Ohio Revised Code. The reserve is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes, and because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors.

## OTHER EVENTS

On December 31, 2024, Chris Abbuhl retired from his position of County Commissioner. After 20 years in that position, we want to congratulate him on his retirement but at the same time, he will be greatly missed. His replacement will have some big shoes to fill. We are wishing his replacement the best of luck and look forward to working with him.

## 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 Tuscarawas County, Ohio, for its annual comprehensive financial report for the year ended December 31, 2023. This was the thirty-eighth consecutive year that the County received this prestigious award. In order to be awarded a Certificate of Achievement, a governmental unit 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. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition in the area of governmental financial reporting.

**Acknowledgments** The publication of this report is a major step in professionalizing Tuscarawas County government. Preparation of this report could not have been accomplished without the effort of a number of employees of the County Auditor's Office and the various County officeholders and department heads. The County sincerely appreciates the cooperation and contribution of each individual.

A great deal of credit must go to the Local Government Services Section of the Auditor of State's Office for their guidance and support throughout this project.

Without the continued support of the Tuscarawas County Commissioners, preparation of this report would not have been possible.

Sincerely,



Larry Lindberg  
Auditor  
Tuscarawas County



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Tuscarawas County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Monell*

Executive Director/CEO

**Tuscarawas County, Ohio**

*Elected Officials*

*December 31, 2024*

Board of Commissioners

Chris Abbuhl  
Greg Ress  
Kristin Zemis

Engineer

Douglas N. Bachman

Auditor

Larry Lindberg

Prosecuting Attorney

Ryan D. Styer

Clerk of Courts

Jeanne Stephen

Recorder

Lori L. Smith

Coroner

Dr. Jeffrey L. Cameron

Sheriff

Orvis Campbell

Court of Common Pleas – General

Michael Ernest  
Elizabeth Lehigh Thomakos

Treasurer

Jeffery S. Mamarella

Court of Common Pleas – Probate and Juvenile

Adam Wilgus

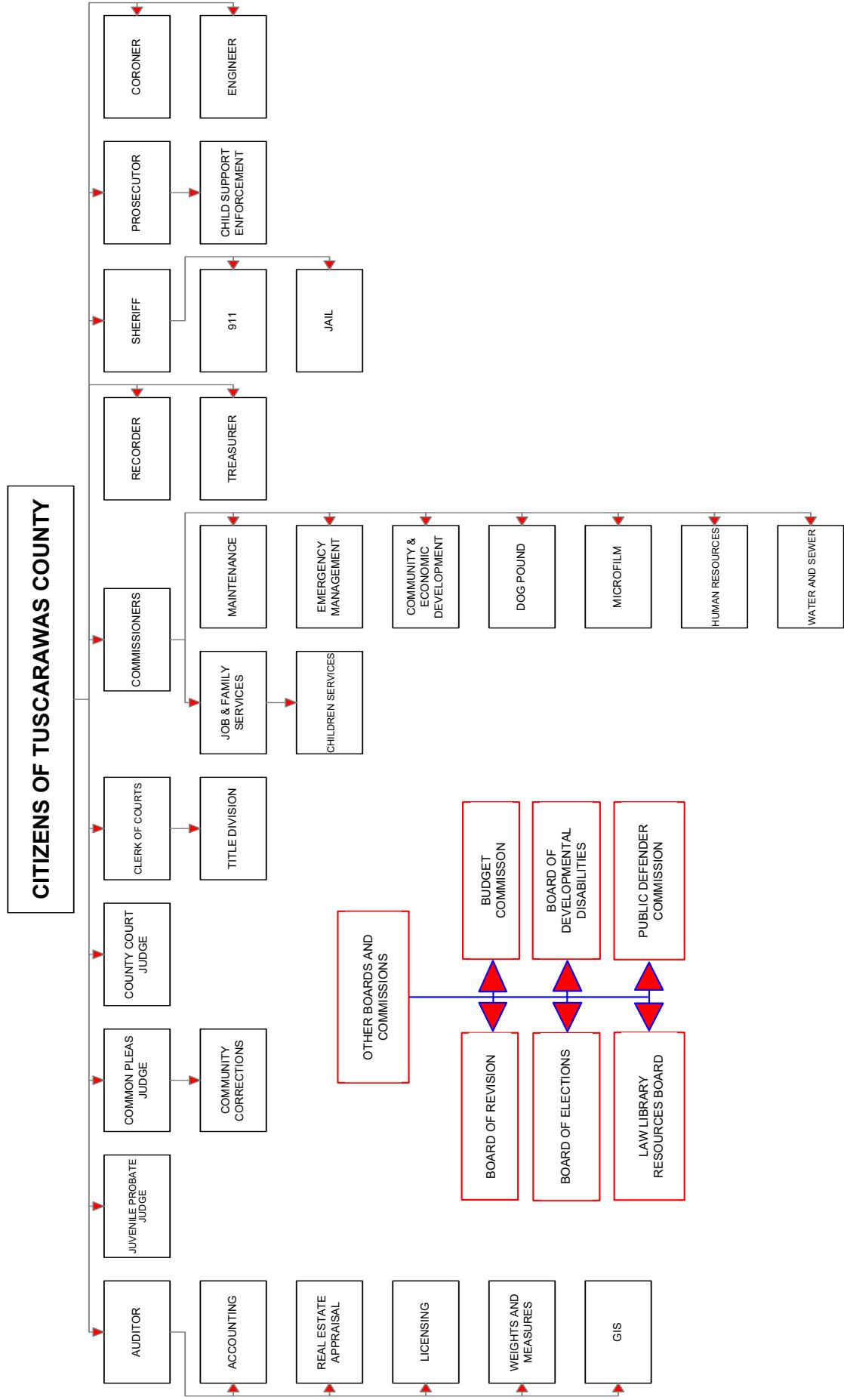
County Court – Southern District

James J. Ong

New Philadelphia Municipal Court

Nanette DeGarmo VonAllman

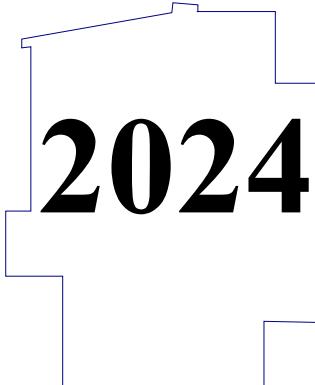
# TUSCARAWAS COUNTY GOVERNMENT



# **Tuscarawas County, Ohio**

# **Annual Comprehensive**

# **Financial Report**



**2024**

**Prepared by the**  
**Tuscarawas County**  
**Auditor's Office**

**F  
I  
N  
A  
N  
C  
I  
A  
L  
  
S  
E  
C  
T  
I  
O  
N**

**LARRY LINDBERG**  
**Tuscarawas County Auditor**

# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
[ContactUs@ohioauditor.gov](mailto:ContactUs@ohioauditor.gov)  
800-282-0370

## INDEPENDENT AUDITOR'S REPORT

Tuscarawas County  
125 East High Avenue  
New Philadelphia, Ohio 44663

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 Tuscarawas County, Ohio (the County), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the Table of Contents.

In our opinion, based on our audit and the report of other auditors, 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 the County, as of December 31, 2024, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities, Motor Vehicle License and Gas Tax, and Local Fiscal Recovery Funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Tuscarawas County Healthcare Consortium, which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tuscarawas County Healthcare Consortium, is based solely on the report of other auditors.

#### ***Basis for Opinions***

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

***Emphasis of Matter***

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

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis* and Schedules of Net Pension and Other Post-Employment Benefit Liabilities and Pension and Other Post-Employment Benefit Contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient 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 November 26, 2025, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

KEITH FABER  
Ohio Auditor of State



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

November 26, 2025

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

---

The discussion and analysis of Tuscarawas County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2024. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

## **Financial Highlights**

Key financial highlights for 2024 are as follows:

- The County's change in total net position was positive in 2024. Despite a significant rise in expenses, discussed subsequently, increasing revenues continued to outpace expenses in 2024.
- Increases in operating grants, contributions and interest revenue were primarily related to the recognition of local fiscal recovery funding revenues as eligible costs were incurred throughout the year, as well as a State grant for remediation and demolition.
- Significant capital asset additions for the County included numerous ongoing projects for a multi-purpose building, jail improvements, Brandywine Center, towpath trail extension, new roofs for the Board of Developmental Disabilities, various road and bridge improvements, and sewer and water projects.
- The implementation of GASB 101 resulted in a significant increase in compensated absences liabilities. See the subsequent discussion of new accounting pronouncements.
- In total, entity-wide liabilities decreased due to the significant decline in the County's net pension and OPEB liabilities, as well as a decline in unearned revenue related to local fiscal recovery funding.
- At the end of the current year, unassigned fund balance for the general fund was \$14,129,825, which represents 48.91 percent of total general fund expenditures for 2024.

## **Overview of the Financial Statements**

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

The County's basic financial statements are composed of three components: the County-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

## **County-Wide Financial Statements**

The County-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.

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

---

### **Statement of Net Position and Statement of Activities**

The statement of net position presents information on all of the County's assets, liabilities, and deferred inflows/outflows of resources, except for the County's fiduciary funds, with the difference between all of the elements reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These 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, non-financial 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 conservation and recreation. 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 districts are reported here.

*Component Unit* – The County's financial statements include financial data of the Tuscarawas County Healthcare Consortium. This component unit is described in the notes to the financial statements. The component unit is legally separate and may buy, sell, lease, and mortgage property in its own name and can sue or be sued in its own name.

### **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 objects. 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 monies, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the general fund, board of developmental disabilities fund, motor vehicle license and gas tax fund, local fiscal recovery fund and the County building improvement 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

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

---

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 non-major governmental funds is provided in the form of combining statements elsewhere in this report.

*Proprietary Funds* – The County has two types of proprietary funds, enterprise and internal service. The 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 water and sewer district operations. The County uses the internal service funds to account for the group life insurance and workers' compensation operations.

*Fiduciary Funds* – The County has one type of fiduciary funds – custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health, the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, and other districts and entities; for various taxes, assessments, fines, fees, and other receipts collected for the benefit of and distributed to other governments, organizations, or individuals; for State shared resources received from the State and distributed to other local governments. 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.

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

*Other Information* – In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

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

---

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position for 2024 compared to 2023:

Table 1  
 Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<b>Assets</b>						
Current and Other Assets	\$96,944,307	\$102,395,256	\$1,419,813	\$2,055,675	\$98,364,120	\$104,450,931
Net Pension Asset	255,014	216,956	9,495	8,078	264,509	225,034
Net OPEB Asset	1,505,924	72,943	53,833	0	1,559,757	72,943
Capital Assets, Net	89,622,709	83,533,703	39,371,699	36,291,814	128,994,408	119,825,517
<i>Total Assets</i>	<u>188,327,954</u>	<u>186,218,858</u>	<u>40,854,840</u>	<u>38,355,567</u>	<u>229,182,794</u>	<u>224,574,425</u>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	0	0	141,254	147,501	141,254	147,501
Pension	14,112,552	20,021,912	549,684	823,136	14,662,236	20,787,621
OPEB	1,284,869	2,983,770	47,535	110,418	1,332,404	3,085,109
<i>Total Deferred Outflows of Resources</i>	<u>15,397,421</u>	<u>23,005,682</u>	<u>738,473</u>	<u>1,081,055</u>	<u>16,135,894</u>	<u>24,020,231</u>
<b>Liabilities</b>						
Current Liabilities	13,051,540	17,014,462	374,499	907,555	13,426,039	17,922,017
Long-Term Liabilities						
Due Within One Year	3,365,344	1,756,569	880,708	702,819	4,246,052	2,459,388
Due in More Than One Year:						
Net Pension Liability	43,894,765	48,391,424	1,611,669	1,771,735	45,506,434	50,163,159
Net OPEB Liability	0	985,581	0	36,697	0	1,022,278
Other Amounts	5,277,865	2,234,658	10,503,528	8,768,560	15,781,393	11,003,218
<i>Total Liabilities</i>	<u>65,589,514</u>	<u>70,382,694</u>	<u>13,370,404</u>	<u>12,187,366</u>	<u>78,959,918</u>	<u>82,570,060</u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	14,170,964	13,888,897	0	0	14,170,964	13,888,897
Leases	88,206	98,154	0	0	88,206	98,154
Pension	227,104	120,972	3,015	60,992	230,119	124,537
OPEB	889,478	388,280	31,708	21,181	921,186	400,382
<i>Total Deferred Inflows of Resources</i>	<u>15,375,752</u>	<u>14,496,303</u>	<u>34,723</u>	<u>82,173</u>	<u>15,410,475</u>	<u>14,511,970</u>
<b>Net Position</b>						
Net Investment in Capital Assets	87,576,769	81,156,495	28,458,967	26,415,925	116,035,736	107,572,420
Restricted	34,416,867	36,778,075	184,471	92,092	34,601,338	36,870,167
Unrestricted (Deficit)	766,473	6,410,973	(455,252)	659,066	311,221	7,070,039
<i>Total Net Position</i>	<u>\$122,760,109</u>	<u>\$124,345,543</u>	<u>\$28,188,186</u>	<u>\$27,167,083</u>	<u>\$150,948,295</u>	<u>\$151,512,626</u>

**New Accounting Pronouncements**

For 2024, the County implemented GASB Statement No. 101, *Compensated Absences*. The County also implemented GASB Statement No. 100, *Accounting Changes and Error Corrections*, which does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle.

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

---

The implementation of GASB 101 resulted in recognizing additional compensated absences liabilities of \$4,200,508 in governmental activities and \$228,945 in business-type activities at January 1, 2024. These amounts also impacted beginning net position for the cumulative effect of additional compensated absences expense. (See Note 3.)

### **Governmental and Business-Type Activities**

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2024. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems 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 is no repayment schedule for the net pension liability or the net OPEB liability. As explained previously, 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 and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

Each year, the above referenced changes impact the balance of the net pension/OPEB liabilities (asset) and the related deferred inflows and outflows. During 2024, the OPERS net pension liability for the traditional plan decreased, the net pension asset related to the combined plan increased, while the net OPEB liability changed to a net OPEB asset. These changes primarily resulted from increased pension plan investment earnings. The decrease in deferred outflows related to pension and OPEB resulted from the amortization of prior year net difference between projected and actual earning on investments offset by the 2024 deferred inflow amount.

As noted earlier, the County's net position, when reviewed over time, may serve as a useful indicator of the County's financial position. While the County's total change in net position increased during 2024, the County's total net position for 2024 appeared to decrease from 2023 in the previous table, since the 2023 amounts do not reflect the restatement for GASB 101 (see discussion of new accounting pronouncements). Assets and deferred outflows of resources exceed liabilities and deferred inflows of resources as of December 31, 2024. By far, the largest portion of the County's net position represents capital assets (e.g., land, land improvements, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, intangible assets, intangible right to use lease and subscription assets, and sewer/water lines) less any related debt used to acquire those assets that is still outstanding, which increased due to numerous projects referenced in the financial highlights. 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.

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

---

The greatest decrease in net position on Table 1 was in the unrestricted net position balance. This represents the portion of the County's net position that is unrestricted and may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance represents resources that are subject to restrictions on how they can be used. The decline in unrestricted net position is attributable to the increase in compensated absences liabilities under GASB 101 and to changes in the net pension and OPEB assets/liabilities and related deferred outflows/inflows.

Total entity-wide assets increased primarily due to the increase in capital assets as identified in the financial highlights, as well as an increase in the net OPEB asset. These increases were partly offset by a decrease in cash and cash equivalents mainly due to continued spending down of the balance of local fiscal recovery funding from the American Rescue Plan.

The decrease in total entity-wide liabilities in 2024 was primarily due to the significant decline in the County's net pension and OPEB liabilities, as well as a decline in current and other liabilities related to unearned revenue for local fiscal recovery funding. These changes were partly offset by the increase in long-term liabilities due within one year and other amounts due in more than one year related to compensated absences reported under GASB 101 for 2024.

Table 2 shows the changes in net position for 2024 compared to 2023.

Table 2  
 Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<b>Revenues</b>						
Program Revenues:						
Charges for Services and Sales	\$8,455,201	\$8,945,746	\$4,158,040	\$3,872,587	\$12,613,241	\$12,818,333
Operating Grants, Contributions and Interest	35,611,194	32,894,483	0	0	35,611,194	32,894,483
Capital Grants, Contributions and Interest	3,402,841	4,131,601	1,595,602	2,157,358	4,998,443	6,288,959
<b>Total Program Revenues</b>	<b>47,469,236</b>	<b>45,971,830</b>	<b>5,753,642</b>	<b>6,029,945</b>	<b>53,222,878</b>	<b>52,001,775</b>
General Revenues:						
Property Taxes	15,483,935	15,046,817	0	0	15,483,935	15,046,817
Sales Taxes	17,274,670	17,556,044	0	0	17,274,670	17,556,044
Lodging Taxes	624,409	580,428	0	0	624,409	580,428
Grants and Entitlements	3,291,900	3,004,007	0	0	3,291,900	3,004,007
Gain on Sale of Capital Assets	0	0	29,853	0	29,853	0
Gain on Termination of Lease	0	5,160	0	0	0	5,160
Investment Earnings and Other Interest	4,215,969	4,602,135	0	0	4,215,969	4,602,135
Other	697,608	764,270	11,169	56,685	708,777	820,955
<b>Total General Revenues</b>	<b>41,588,491</b>	<b>41,558,861</b>	<b>41,022</b>	<b>56,685</b>	<b>41,629,513</b>	<b>41,615,546</b>
<b>Total Revenues</b>	<b>\$89,057,727</b>	<b>\$87,530,691</b>	<b>\$5,794,664</b>	<b>\$6,086,630</b>	<b>\$94,852,391</b>	<b>\$93,617,321</b>

(continued)

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

Table 2 (Continued)  
 Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<b>Program Expenses</b>						
Governmental Activities:						
General Government:						
Legislative and Executive:						
Primary Government	\$10,841,187	\$10,183,785	\$0	\$0	\$10,841,187	\$10,183,785
External Portion	25,195	23,768	0	0	25,195	23,768
Intergovernmental	656,868	628,577	0	0	656,868	628,577
Judicial:						
Primary Government	7,799,294	7,456,755	0	0	7,799,294	7,456,755
Intergovernmental	71,685	37,000	0	0	71,685	37,000
Public Safety:						
Primary Government	15,178,501	14,360,803	0	0	15,178,501	14,360,803
Intergovernmental	0	41,000	0	0	0	41,000
Public Works:						
Primary Government	13,926,881	11,791,646	0	0	13,926,881	11,791,646
Intergovernmental	610,301	634,583	0	0	610,301	634,583
Health:						
Primary Government	13,610,011	11,891,154	0	0	13,610,011	11,891,154
Intergovernmental	1,817,986	2,296,772	0	0	1,817,986	2,296,772
Human Services:						
Primary Government	21,214,079	20,975,190	0	0	21,214,079	20,975,190
Intergovernmental	15,000	15,000	0	0	15,000	15,000
Conservation and Recreation	580,533	578,841	0	0	580,533	578,841
Debt Service:						
Interest	95,132	120,025	0	0	95,132	120,025
Sewer	0	0	2,632,664	2,305,450	2,632,664	2,305,450
Water	0	0	1,911,952	1,668,234	1,911,952	1,668,234
<b>Total Expenses</b>	<b>86,442,653</b>	<b>81,034,899</b>	<b>4,544,616</b>	<b>3,973,684</b>	<b>90,987,269</b>	<b>85,008,583</b>
<b>Change in Net Position</b>	<b>2,615,074</b>	<b>6,495,792</b>	<b>1,250,048</b>	<b>2,112,946</b>	<b>3,865,122</b>	<b>8,608,738</b>
<i>Net Position Beginning of Year as Previously Reported</i>	124,345,543	117,849,751	27,167,083	25,054,137	151,512,626	142,903,888
<i>Restatement - Change in Accounting Principle</i>	(4,200,508)	0	(228,945)	0	(4,429,453)	0
<i>Restated Net Position Beginning of Year</i>	120,145,035	117,849,751	26,938,138	25,054,137	147,083,173	142,903,888
<i>Net Position End of Year</i>	<b>\$122,760,109</b>	<b>\$124,345,543</b>	<b>\$28,188,186</b>	<b>\$27,167,083</b>	<b>\$150,948,295</b>	<b>\$151,512,626</b>

### New Accounting Pronouncements

The previous table separately reflects the restatement for changes in accounting principles related to the implementation of GASB Statement No. 101, *Compensated Absences*. GASB Statement No. 100, *Accounting Changes and Error Corrections*, does not require Management Discussion and Analysis information for years prior to periods presented in the basic financial statements to be restated for changes in accounting principle. The 2023 information does not reflect activity related to the additional compensated absences expenses required under GASB 101, *Compensated Absences*. (See also the explanation of new accounting pronouncements provided related to Net Position - Table 1 and the explanation provided in Note 3.)

### Governmental Activities

Governmental activities had a positive change in net position for 2024 as increased revenues continued to outpace expenses, despite the more significant rise in expenses that mainly resulted from increases in public works, health, and public safety expenses including increased compensated absences expense.

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

---

Operating grants, contributions and interest represented the largest program revenue, and the major recipients of this program revenue were human services, public works, and general government – legislative and executive. The increase from the prior year was primarily related to revenue recognized from the American Rescue Plan local fiscal recovery funding and a State grant for remediation and demolition.

The County's direct charges to users of governmental services made up a less significant portion of program revenues and saw a decrease from the prior year. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, road improvements for subdivisions, licenses and permits, settlements, and other miscellaneous fees. The decline in this program revenue was primarily related to opioid settlements.

Property tax revenues account for a significant portion of general revenues for governmental activities. Property tax revenues rose from the prior year due to new construction and an increase in assessed values within the County.

The County's sales tax is a major revenue component and is the largest of the general revenues. The slight decline in sales tax revenues for 2024 was due to decreased consumer spending.

The human services – primary government program represents the largest program expense for governmental activities in 2024. Human services – primary government, which includes the department of job and family services, the child support enforcement agency, children services, and senior citizen programs, was fairly consistent with the prior year.

The next largest program was public safety – primary government, which includes the operation of the Sheriff's Department. Public safety – primary government expense increased from 2023 to 2024 mainly due to increases in compensated absences expense and increases in salaries and health insurance resulting from wage increases and additional hires for the Sheriff's department and the 911 dispatch center.

Health – primary government, which includes the board of developmental disabilities and the dog and kennel money, increased from the prior year primarily due to an increase in contractual services expense related to Medicaid match.

Public works – primary government, which primarily includes road and bridge repair and maintenance, as well as community development programs, also increased in 2024 due to increased road and bridge repairs and maintenance, increased materials and supplies expense, and increased spending on remediation and demolitions funded by a State grant.

General government – legislative and executive – primary government, which includes costs associated with the general administration of County government, increased from the prior year primarily due to smaller increases across several departments, including the public defender, data processing board, board of elections, prosecuting attorney, and maintenance.

Program revenues are used to fund a portion of the expenses of the County. The remaining expenses are funded by general revenues primarily consisting of property taxes, sales taxes, intergovernmental, and investment earnings and other interest revenues. A significant portion of legislative and executive – primary government, judicial – primary government, public safety, public works – primary government, public works – intergovernmental, health – primary government, health – intergovernmental, human services – primary government, and conservation and recreation expenses are funded by program revenues.

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

---

## **Business-Type Activities**

Total business-type activities net position also increased during 2024 as revenues continued to outpace expenses, despite a decline in revenues and uptick in expenses. Revenues decreased due to the decline in capital grants and contributions, mainly related to local fiscal recovery funds for sewer and water projects, and expenses rose mainly due to increased personal services and contractual services expenses.

## **Financial Analysis of County Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

*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. 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.

The County's governmental funds saw a decrease in fund balance from the prior year due to the increases in expenditures. The increase in expenditures was primarily related to the rise in expenditures for public works, health, capital outlay, and public safety. Public works expenditures rose as a result of increased road and bridge repairs and maintenance, increased materials and supplies expense, and increased spending on remediation and demolitions funded by a State grant. Expenditures for Medicaid match drove the increase in health expenditures, and the increase in capital outlay was mainly related to capital projects funded by American Rescue Plan local fiscal recovery funds. Public safety expenditure increases were related to salaries and benefits for the sheriff and 911 dispatch. Revenues increased primarily due to the growth in intergovernmental revenue from local fiscal recovery funding, a State grant for remediation and demolitions, and higher Ohio Department of Transportation grants. Other financing sources declined primarily in relation to the prior year's large insurance recovery and inception of lease.

The general fund is the primary operating fund of the County. At the end of 2024, unassigned fund balance was \$14,129,825, while total fund balance was \$25,295,696. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 48.91 percent of total general fund expenditures, while total fund balance represents 87.56 percent of that same amount. The fund balance of the County's general fund increased during 2024 due to a decrease in expenditures, mainly the decline in expenditures for human services and capital outlay, as well as a small increase in revenues. The overall increase in the general fund balance was achieved while still allowing for the increase in transfers out to support other funds.

The board of developmental disabilities fund had another decrease in fund balance during 2024 due to a decline in other financing sources related to an insurance recovery and a rise in expenditures, partly offset by the increase in revenues. The increase in expenditures was mainly related to expenditures for Medicaid match. The total fund balance represents 89.92 percent of total expenditures.

The motor vehicle license and gas tax fund also had a decrease in fund balance during 2024 primarily due to increased expenditures related to contractual services for projects. The total fund balance represents 77.95 percent of total fund expenditures.

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

---

The local fiscal recovery fund had no change in fund balance because the American Rescue Plan local fiscal recovery funding received is unearned revenue until eligibility requirements are met. The increases in revenues and expenditures for 2024 offset, and some of the more significant expenditures were for a multi-purpose building, grants, and a broadband project.

The County building improvement fund had an increase in fund balance during 2024 primarily due to the transfer received from the general fund.

*Enterprise Funds* – The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position for the sewer district fund increased during 2024 with the small increase in charges for services revenues, despite a more significant increase in expenses and decrease in capital contributions. Expenses rose primarily due to an increase in salaries and benefits, and capital contributions decreased due to a decline in local fiscal recovery funds for sewer projects.

Total net position for the water district fund also increased during 2024 as charges for services revenues increased, despite the more significant increase in expenses and decrease in capital contributions. Expenses rose primarily due to an increase in salaries and benefits, and capital contributions decreased due to a decline in local fiscal recovery funds for water projects.

### **Budgetary Highlights**

By State statute, the Board of County Commissioners adopts the annual operating budget for the County in January. For the general fund, final budgeted revenues were lower than actual revenue collections. The difference was mainly due to higher-than-expected interest revenues. Actual expenditures were less than final budgeted appropriations due to the County spending less on most expenditure categories, primarily general government, public safety, and human services, due to conservative spending.

### **Capital Assets and Debt Administration**

*Capital Assets* – The County's capital assets (net of accumulated depreciation) for governmental activities increased from the prior year due to significant additions, primarily construction in progress and infrastructure. Capital assets (net of accumulated depreciation) for business-type activities also increased from the prior year primarily due to significant additions to construction in progress. This investment in capital assets includes land, land improvements, construction in progress, buildings and improvements, machinery and equipment, vehicles, infrastructure, intangible assets, intangible right to use lease and subscription assets, and sewer/water lines.

Major capital asset additions during 2024 included equipment for the engineer's office, purchase of election poll books, sheriff cruisers, road construction projects, building improvement projects to the courthouse, and water and sewer system improvements.

See Note 11 for additional information on capital assets.

*Long-Term Debt* – At December 31, 2024, the County had outstanding debt in the form of County building improvement general obligation bonds, financed purchases, leases payable, and subscriptions payable for governmental activities and USDA revenue bonds, USDA general obligation bonds, OPWC and OWDA loans, and financed purchases for business-type activities. In 2024, the County finished drawing down USDA

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

---

revenue bonds for water system improvements and received proceeds from OWDA loans for sewer and water projects. The County also entered into a financed purchase and a lease agreement. The County's overall debt margin was \$68,150,106 at December 31, 2024.

In addition to the long-term debt, the County's long-term obligations include net pension liability, compensated absences, and asset retirement obligations. Additional information on the County's long-term obligations can be found in Note 15 of this report.

### **Economic Factors**

Tourism in Tuscarawas County continues to contribute greatly to the local economy. The Convention and Visitors Bureau receives a portion of the County bed tax and reinvests the funds to promote tourism in Tuscarawas County. For 2024, the Visitors Bureau received \$605,951 from lodging taxes. According to the 2023 Tourism Economics, visitors to Tuscarawas County directly spent \$286.6 million and were responsible for funding 3,309 jobs, which is approximately 6.2 percent of the County's labor force. Travel and Tourism wages in the County totaled \$82.2 million. In total, tourism had an economic impact of \$471.2 million.

### **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 Larry Lindberg, Tuscarawas County Auditor, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663 or by e-mail at [lindberg@co.tuscarawas.oh.us](mailto:lindberg@co.tuscarawas.oh.us).

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**

*Statement of Net Position*

December 31, 2024

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$63,559,787	\$858,450	\$64,418,237	\$1,143,445
Cash and Cash Equivalents in Segregated Accounts	134,817	120,463	255,280	0
Materials and Supplies Inventory	1,870,750	56,483	1,927,233	0
Accrued Interest Receivable	191,266	0	191,266	0
Accounts Receivable	767,497	938,653	1,706,150	376,340
Internal Balances	570,859	(570,859)	0	0
Intergovernmental Receivable	8,108,512	0	8,108,512	0
Prepaid Items	1,283,326	16,623	1,299,949	0
Sales Tax Receivable	4,552,755	0	4,552,755	0
Property Taxes Receivable	14,437,415	0	14,437,415	0
Loans Receivable	1,382,079	0	1,382,079	0
Leases Receivable	85,244	0	85,244	0
Net Pension Asset (See Note 22)	255,014	9,495	264,509	0
Net OPEB Asset (See Note 23)	1,505,924	53,833	1,559,757	0
Nondepreciable Capital Assets	20,522,585	6,644,429	27,167,014	0
Depreciable Capital Assets, Net	69,100,124	32,727,270	101,827,394	0
<i>Total Assets</i>	<i>188,327,954</i>	<i>40,854,840</i>	<i>229,182,794</i>	<i>1,519,785</i>
<b>Deferred Outflows of Resources</b>				
Deferred Charges on Refunding	0	141,254	141,254	0
Pension	14,112,552	549,684	14,662,236	0
OPEB	1,284,869	47,535	1,332,404	0
<i>Total Deferred Outflows of Resources</i>	<i>15,397,421</i>	<i>738,473</i>	<i>16,135,894</i>	<i>0</i>
<b>Liabilities</b>				
Accounts Payable	1,442,710	68,607	1,511,317	1,370
Accrued Wages	1,377,856	57,452	1,435,308	0
Contracts Payable	800,358	150,300	950,658	0
Intergovernmental Payable	1,441,657	57,891	1,499,548	0
Payroll Withholdings Payable	235,389	9,620	245,009	0
Matured Compensated Absences Payable	34,803	0	34,803	0
Accrued Interest Payable	30,673	30,629	61,302	0
Unearned Revenue	7,688,094	0	7,688,094	135,442
Claims Payable	0	0	0	1,436,993
Long-Term Liabilities:				
Due Within One Year	3,365,344	880,708	4,246,052	0
Due in More Than One Year:				
Net Pension Liability (See Note 22)	43,894,765	1,611,669	45,506,434	0
Other Amounts	5,277,865	10,503,528	15,781,393	0
<i>Total Liabilities</i>	<i>65,589,514</i>	<i>13,370,404</i>	<i>78,959,918</i>	<i>1,573,805</i>
<b>Deferred Inflows of Resources</b>				
Property Taxes	14,170,964	0	14,170,964	0
Leases	88,206	0	88,206	0
Pension	227,104	3,015	230,119	0
OPEB	889,478	31,708	921,186	0
<i>Total Deferred Inflows of Resources</i>	<i>15,375,752</i>	<i>34,723</i>	<i>15,410,475</i>	<i>0</i>
<b>Net Position</b>				
Net Investment in Capital Assets	87,576,769	28,458,967	116,035,736	0
Restricted for:				
Capital Outlay	682,462	47,581	730,043	0
Debt Service	0	73,562	73,562	0
Developmental Disabilities Board	11,425,795	0	11,425,795	0
Road and Bridge Repair and Maintenance	9,555,202	0	9,555,202	0
Real Estate Assessment	2,527,399	0	2,527,399	0
911 Emergency System	3,488,737	0	3,488,737	0
Opioid Response	1,047,081	0	1,047,081	0
Community Corrections	386,965	0	386,965	0
Court Special Projects	410,477	0	410,477	0
Children's Services	331,549	0	331,549	0
Enforcement Services	309,547	0	309,547	0
Wireless 911 Operations	765,619	0	765,619	0
Pension and OPEB Plans	1,760,938	63,328	1,824,266	0
Unclaimed Monies	133,530	0	133,530	0
Other Purposes	1,591,566	0	1,591,566	0
Unrestricted (Deficit)	766,473	(455,252)	311,221	(54,020)
<i>Total Net Position</i>	<i>\$122,760,109</i>	<i>\$28,188,186</i>	<i>\$150,948,295</i>	<i>(\$54,020)</i>

See accompanying notes to the basic financial statements

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

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants, Contributions and Interest	Capital Grants, Contributions and Interest
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government:				
Legislative and Executive - Primary Government	\$10,841,187	\$4,010,011	\$5,169,237	\$520,720
Legislative and Executive - External Portion	25,195	17,223	0	0
Legislative and Executive - Intergovernmental	656,868	0	0	0
Judicial - Primary Government	7,799,294	1,406,169	828,112	0
Judicial - Intergovernmental	71,685	0	0	0
Public Safety	15,178,501	625,613	1,213,559	14,413
Public Works - Primary Government	13,926,881	775,996	9,886,888	1,905,626
Public Works - Intergovernmental	610,301	0	628,504	0
Health - Primary Government	13,610,011	1,289,307	3,693,096	127,676
Health - Intergovernmental	1,817,986	0	896,398	0
Human Services - Primary Government	21,214,079	328,018	12,949,032	0
Human Services - Intergovernmental	15,000	0	10,000	0
Conservation and Recreation	580,533	2,864	336,368	834,406
Interest	95,132	0	0	0
<i>Total Governmental Activities</i>	<i>86,442,653</i>	<i>8,455,201</i>	<i>35,611,194</i>	<i>3,402,841</i>
<b>Business-Type Activities</b>				
Sewer District	2,632,664	2,453,720	0	710,792
Water District	1,911,952	1,704,320	0	884,810
<i>Total Business-Type Activities</i>	<i>4,544,616</i>	<i>4,158,040</i>	<i>0</i>	<i>1,595,602</i>
<b>Total - Primary Government</b>	<b>\$90,987,269</b>	<b>\$12,613,241</b>	<b>\$35,611,194</b>	<b>\$4,998,443</b>
<b>Component Unit</b>				
Tuscarawas County Healthcare Consortium	<u>\$12,368,762</u>	<u>\$11,771,315</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for:

General Purposes  
 Developmental Disabilities Board  
 Aging  
 Community Mental Health

Sales Taxes Levied for:

General Purposes  
 911 Emergency System

Lodging Taxes Levied for:

General Purposes  
 Convention and Visitor's Bureau

Grants and Entitlements not Restricted to Specific Programs

Gain on Sale of Capital Assets

Investment Earnings and Other Interest

Other

*Total General Revenues*

Change in Net Position

*Net Position Beginning of Year as Previously Reported*

*Change in Accounting Principle (See Note 3)*

*Restated Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			
Primary Government		Component Unit	
Governmental Activities	Business-Type Activities	Total	Tuscarawas County Healthcare Consortium
(\$1,141,219)	\$0	(\$1,141,219)	\$0
(7,972)	0	(7,972)	0
(656,868)	0	(656,868)	0
(5,565,013)	0	(5,565,013)	0
(71,685)	0	(71,685)	0
(13,324,916)	0	(13,324,916)	0
(1,358,371)	0	(1,358,371)	0
18,203	0	18,203	0
(8,499,932)	0	(8,499,932)	0
(921,588)	0	(921,588)	0
(7,937,029)	0	(7,937,029)	0
(5,000)	0	(5,000)	0
593,105	0	593,105	0
(95,132)	0	(95,132)	0
<u>(38,973,417)</u>	<u>0</u>	<u>(38,973,417)</u>	<u>0</u>
0	531,848	531,848	0
0	677,178	677,178	0
0	1,209,026	1,209,026	0
<u>(38,973,417)</u>	<u>1,209,026</u>	<u>(37,764,391)</u>	<u>0</u>
0	0	0	(597,447)
6,718,433	0	6,718,433	0
6,208,703	0	6,208,703	0
1,632,860	0	1,632,860	0
923,939	0	923,939	0
17,269,682	0	17,269,682	0
4,988	0	4,988	0
18,458	0	18,458	0
605,951	0	605,951	0
3,291,900	0	3,291,900	0
0	29,853	29,853	0
4,215,969	0	4,215,969	37,857
697,608	11,169	708,777	808,269
41,588,491	41,022	41,629,513	846,126
2,615,074	1,250,048	3,865,122	248,679
124,345,543	27,167,083	151,512,626	(302,699)
(4,200,508)	(228,945)	(4,429,453)	0
120,145,035	26,938,138	147,083,173	(302,699)
\$122,760,109	\$28,188,186	\$150,948,295	(\$54,020)

**Tuscarawas County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2024*

	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Local Fiscal Recovery	County Building Improvement	Other Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$22,999,579	\$11,513,443	\$5,151,144	\$3,178,332	\$3,928,742	\$16,275,779
Cash and Cash Equivalents						
In Segregated Accounts	25,426	0	943	0	0	108,448
Materials and Supplies Inventory	296,053	22,207	1,536,702	0	0	15,788
Accrued Interest Receivable	191,266	0	0	0	0	0
Accounts Receivable	19,269	3,828	2,300	0	341	741,759
Interfund Receivable	1,988,493	0	712	0	0	1,993,385
Intergovernmental Receivable	1,928,748	848,872	3,609,636	0	14,163	1,707,093
Prepaid Items	810,333	80,056	10,334	0	0	180,907
Sales Taxes Receivable	4,552,276	0	0	0	0	479
Property Taxes Receivable	5,510,612	6,314,438	0	0	0	2,612,365
Loans Receivable	86,212	0	0	0	0	1,295,867
Leases Receivable	85,244	0	0	0	0	0
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	133,530	0	0	0	0	109,967
<i>Total Assets</i>	<u><u>\$38,627,041</u></u>	<u><u>\$18,782,844</u></u>	<u><u>\$10,311,771</u></u>	<u><u>\$3,178,332</u></u>	<u><u>\$3,943,246</u></u>	<u><u>\$25,041,837</u></u>
<b>Liabilities</b>						
Accounts Payable	\$144,600	\$172,832	\$178,151	\$394	\$0	\$836,766
Accounts Payable from Restricted Assets	0	0	0	0	0	109,967
Accrued Wages	806,280	156,201	82,717	0	0	332,024
Contracts Payable	85,376	11,550	27,913	123,274	39,262	512,983
Intergovernmental Payable	350,277	144,222	31,575	0	0	899,178
Matured Compensated Absences Payable	20,957	0	0	0	0	13,846
Accrued Interest Payable	0	0	0	0	21,394	0
Payroll Withholdings Payable	144,582	22,262	12,931	0	0	55,515
Unearned Revenue	0	0	0	3,016,039	3,384,272	1,287,783
Interfund Payable	1,627,762	13,580	11,462	38,625	761,746	975,811
<i>Total Liabilities</i>	<u><u>3,179,834</u></u>	<u><u>520,647</u></u>	<u><u>344,749</u></u>	<u><u>3,178,332</u></u>	<u><u>4,206,674</u></u>	<u><u>5,023,873</u></u>
<b>Deferred Inflows of Resources</b>						
Property Taxes	5,403,080	6,204,741	0	0	0	2,563,143
Leases	88,206	0	0	0	0	0
Unavailable Revenue	4,660,225	892,147	3,082,118	0	14,504	1,577,672
<i>Total Deferred Inflows of Resources</i>	<u><u>10,151,511</u></u>	<u><u>7,096,888</u></u>	<u><u>3,082,118</u></u>	<u><u>0</u></u>	<u><u>14,504</u></u>	<u><u>4,140,815</u></u>
<b>Fund Balances</b>						
Nonspendable	2,894,914	102,263	1,547,036	0	0	196,695
Restricted	0	11,063,046	5,337,868	0	0	10,329,467
Committed	975,269	0	0	0	0	4,252
Assigned	7,295,688	0	0	0	0	5,599,498
Unassigned (Deficit)	14,129,825	0	0	0	(277,932)	(252,763)
<i>Total Fund Balances (Deficit)</i>	<u><u>25,295,696</u></u>	<u><u>11,165,309</u></u>	<u><u>6,884,904</u></u>	<u><u>0</u></u>	<u><u>(277,932)</u></u>	<u><u>15,877,149</u></u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$38,627,041</u></u>	<u><u>\$18,782,844</u></u>	<u><u>\$10,311,771</u></u>	<u><u>\$3,178,332</u></u>	<u><u>\$3,943,246</u></u>	<u><u>\$25,041,837</u></u>

See accompanying notes to the basic financial statements

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

Total Governmental Funds		\$58,945,126
<b>Total Governmental Funds Balances</b>		
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		89,622,709
Other long-term assets are not available to pay for current period expenditures and therefore are reported as unavailable in the funds:		
Delinquent Property Taxes	266,451	
Sales Taxes	3,062,713	
Intergovernmental	6,086,566	
Fines and Forfeitures	475	
Settlements	685,168	
Charges for Services	116,241	
Other	9,052	
Total	10,226,666	
<b>243,497</b>		
In the statement of activities, interest is accrued on outstanding debt, whereas in governmental funds, an interest expenditure is reported when due.		(9,279)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(135,755)	
Financed Purchases	(174,908)	
Leases Payable	(913,297)	
Subscriptions Payable	(25,079)	
Compensated Absences	(7,369,170)	
Asset Retirement Obligation	(25,000)	
Total	(8,643,209)	
<b>3,428,986</b>		
Internal service funds are used by management to charge the costs of group life insurance and workers' compensation to individual funds. The assets and liabilities of the internal service funds are included in the statement of net position:		
Net Position	466,929	
Internal Balance	4,155	
Total	471,084	
16,454,109		
The net pension/OPEB assets and net pension liability are not due and payable in the current period; therefore, the assets, liability, and related deferred outflows/inflows are not reported in governmental funds:		
Net Pension Asset	255,014	
Net OPEB Asset	1,505,924	
Deferred Outflows - Pension	14,112,552	
Deferred Outflows - OPEB	1,284,869	
Net Pension Liability	(43,894,765)	
Deferred Inflows - Pension	(227,104)	
Deferred Inflows - OPEB	(889,478)	
Total	(27,852,988)	
<b>24,485,836</b>		
58,945,126		
<i>Net Position of Governmental Activities</i>		<b>\$122,760,109</b>
<b>\$99,885,071</b>		

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

	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Local Fiscal Recovery	County Building Improvement	Other Governmental Funds
<b>Revenues</b>						
Property Taxes	\$6,713,447	\$6,201,680	\$0	\$0	\$0	\$2,554,301
Sales Taxes	17,302,528	0	0	0	0	5,183
Lodging Taxes	18,458	0	0	0	0	607,660
Intergovernmental	5,280,996	3,870,405	7,099,840	6,362,041	715,728	19,463,014
Investment Earnings and Other Interest	4,215,969	0	257,951	0	0	75
Licenses and Permits	7,370	0	0	0	0	302,465
Fines and Forfeitures	260,506	0	43,695	0	0	135,798
Settlements	0	0	0	0	0	300,465
Leases and Rentals	65,188	96,152	0	0	0	38,338
Charges for Services	3,487,441	616,605	654,791	0	0	2,485,633
Contributions and Donations	0	7,481	0	0	0	77,308
Other	133,559	53,372	158,283	0	9,433	312,187
<i>Total Revenues</i>	<i>37,485,462</i>	<i>10,845,695</i>	<i>8,214,560</i>	<i>6,362,041</i>	<i>725,161</i>	<i>26,282,427</i>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	8,763,799	0	0	17,159	0	1,351,724
Judicial	6,509,199	0	0	0	0	901,230
Public Safety	11,921,098	0	0	0	0	1,271,991
Public Works	293,268	0	8,832,172	1,000,000	0	1,653,796
Health	295,966	12,417,528	0	0	0	481,190
Human Services	15,000	0	0	134,063	0	20,675,586
Conservation and Recreation	484,806	0	0	72,231	0	0
Intergovernmental	66,725	0	0	1,127,851	0	1,977,264
Capital Outlay	225,844	0	0	4,010,737	740,600	5,318,795
Debt Service:						
Principal Retirement	275,948	0	0	0	128,861	14,253
Interest	39,062	0	0	0	55,511	2,713
<i>Total Expenditures</i>	<i>28,890,715</i>	<i>12,417,528</i>	<i>8,832,172</i>	<i>6,362,041</i>	<i>924,972</i>	<i>33,648,542</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>8,594,747</i>	<i>(1,571,833)</i>	<i>(617,612)</i>	<i>0</i>	<i>(199,811)</i>	<i>(7,366,115)</i>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	1,734	4,625	96,038	0	0	24,026
Insurance Recovery	0	97,526	0	0	0	0
Inception of Financed Purchase	211,869	0	0	0	0	0
Inception of Lease	13,975	0	0	0	0	0
Transfers In	0	0	0	0	400,000	8,343,864
Transfers Out	(8,219,261)	(521,603)	0	0	0	(3,000)
<i>Total Other Financing Sources (Uses)</i>	<i>(7,991,683)</i>	<i>(419,452)</i>	<i>96,038</i>	<i>0</i>	<i>400,000</i>	<i>8,364,890</i>
<i>Net Change in Fund Balance</i>	<i>603,064</i>	<i>(1,991,285)</i>	<i>(521,574)</i>	<i>0</i>	<i>200,189</i>	<i>998,775</i>
<i>Fund Balances Beginning of Year</i>						
As Previously Reported	24,692,632	13,156,594	7,406,478	0	-	14,400,253
Change Within Reporting Entity (See Note 3)						
Nonmajor Fund to Major Fund						
County Building Improvement	0	0	0	0	(478,121)	478,121
<i>Adjusted Fund Balances (Deficit)</i>						
<i>Beginning of Year</i>	<i>24,692,632</i>	<i>13,156,594</i>	<i>7,406,478</i>	<i>0</i>	<i>(478,121)</i>	<i>14,878,374</i>
<i>Fund Balances (Deficit) End of Year</i>	<i>\$25,295,696</i>	<i>\$11,165,309</i>	<i>\$6,884,904</i>	<i>\$0</i>	<i>(\$277,932)</i>	<i>\$15,877,149</i>

See accompanying notes to the basic financial statements

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

Total Governmental Funds	<b>Net Change in Fund Balances - Total Governmental Funds</b>	(\$710,831)
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
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 in the current period:		
Capital Asset Additions	12,656,723	
Current Year Depreciation/Amortization	<u>(6,214,267)</u>	
Total	6,442,456	
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal:		
Gain (Loss) on Disposal of Capital Assets	(227,027)	
Sale of Capital Assets	<u>(126,423)</u>	
Total	(353,450)	
<b>89,915,346</b>		
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds:		
Delinquent Property Taxes	14,507	
Sales Taxes	(33,041)	
Lodging Taxes	(1,709)	
Intergovernmental	(916,430)	
Fines and Forfeitures	475	
Settlements	(56,706)	
Charges for Services	(238)	
Contributions and Donations	(10,000)	
Other	5,651	
Total	(997,491)	
In the statement of activities, interest is accrued on outstanding debt, whereas in the governmental funds, an interest expenditure is reported when due.		
	2,154	
Compensated absences 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.		
	(644,692)	
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
	419,062	
<b>91,075,970</b>		
<b>(1,160,624)</b>		
Other financing sources in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues in the statement of activities:		
Inception of Financed Purchase	(211,869)	
Inception of Lease	<u>(13,975)</u>	
Total	(225,844)	
The internal service funds used by management are not reported in the government-wide statement of activities. Governmental fund expenditures and related internal service fund revenue are eliminated. The net revenue (expense) of the internal service funds is allocated among the governmental activities:		
Change in Net Position	(60,841)	
Internal Balances	<u>6,863</u>	
Total	(53,978)	
Contractually required contributions are reported as expenditures in the governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension/OPEB liability:		
Pension	3,965,918	
OPEB	<u>30,656</u>	
Total	3,996,574	
<b>0</b>		
Except for amounts reported as deferred outflows/inflows, changes in the net pension/OPEB asset or liability are reported as pension/OPEB expense in the statement of activities:		
Pension	(5,446,693)	
OPEB	<u>187,807</u>	
Total	(5,258,886)	
<b>59,655,957</b>		
<b>\$58,945,126</b>		
<i>Change in Net Position of Governmental Activities</i>		
	<u>\$2,615,074</u>	

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$6,537,000	\$6,537,000	\$6,716,525	\$179,525
Sales Taxes	17,250,000	17,250,000	17,183,271	(66,729)
Lodging Taxes	15,000	15,000	18,253	3,253
Intergovernmental	3,480,776	3,480,776	3,846,147	365,371
Interest	3,000,000	3,000,000	4,140,865	1,140,865
Licenses and Permits	8,100	8,100	7,482	(618)
Fines and Forfeitures	187,000	187,000	255,692	68,692
Leases and Rentals	65,100	65,100	38,828	(26,272)
Charges for Services	2,423,656	2,423,656	2,659,625	235,969
Other	32,000	32,000	110,899	78,899
<i>Total Revenues</i>	<u>32,998,632</u>	<u>32,998,632</u>	<u>34,977,587</u>	<u>1,978,955</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	7,797,257	7,853,841	7,396,303	457,538
Judicial	6,225,427	6,371,937	6,039,874	332,063
Public Safety	6,327,116	6,327,737	5,704,840	622,897
Public Works	115,942	115,942	113,729	2,213
Health	311,458	311,458	311,136	322
Human Services	1,743,590	1,743,590	1,238,983	504,607
Conservation and Recreation	489,714	489,806	489,806	0
Intergovernmental	69,912	69,912	69,912	0
Debt Service:				
Principal Retirement	268,801	268,801	268,801	0
Interest	37,316	37,316	37,316	0
<i>Total Expenditures</i>	<u>23,386,533</u>	<u>23,590,340</u>	<u>21,670,700</u>	<u>1,919,640</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,612,099</u>	<u>9,408,292</u>	<u>13,306,887</u>	<u>3,898,595</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	1,734	1,734
Advances In	145,623	145,623	105,435	(40,188)
Transfers In	830,000	330,000	300,000	(30,000)
Transfers Out	(9,891,954)	(16,556,629)	(16,314,365)	242,264
<i>Total Other Financing Sources (Uses)</i>	<u>(8,916,331)</u>	<u>(16,081,006)</u>	<u>(15,907,196)</u>	<u>173,810</u>
<i>Net Change in Fund Balance</i>	695,768	(6,672,714)	(2,600,309)	4,072,405
<i>Fund Balance Beginning of Year</i>	17,417,890	17,417,890	17,417,890	0
Prior Year Encumbrances Appropriated	1,185,464	1,185,464	1,185,464	0
<i>Fund Balance End of Year</i>	<u>\$19,299,122</u>	<u>\$11,930,640</u>	<u>\$16,003,045</u>	<u>\$4,072,405</u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Board of Developmental Disabilities Fund**  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$6,079,597	\$6,079,597	\$6,194,647	\$115,050
Intergovernmental	3,333,006	3,392,774	3,815,824	423,050
Leases and Rentals	96,152	96,152	96,152	0
Charges for Services	622,490	622,490	622,647	157
Contributions and Donations	8,500	8,500	7,481	(1,019)
Other	<u>447,486</u>	<u>447,486</u>	<u>53,633</u>	<u>(393,853)</u>
<i>Total Revenues</i>	<i>10,587,231</i>	<i>10,646,999</i>	<i>10,790,384</i>	<i>143,385</i>
<b>Expenditures</b>				
Current:				
Health	16,249,154	17,432,431	13,062,282	4,370,149
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(5,661,923)</i>	<i>(6,785,432)</i>	<i>(2,271,898)</i>	<i>4,513,534</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	4,625	4,625	4,625	0
Insurance Recovery	231,097	231,097	231,097	0
Advances Out	0	(546,000)	0	546,000
Transfers Out	<u>(20,000)</u>	<u>(521,603)</u>	<u>(521,603)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<i>215,722</i>	<i>(831,881)</i>	<i>(285,881)</i>	<i>546,000</i>
<i>Net Change in Fund Balance</i>	<i>(5,446,201)</i>	<i>(7,617,313)</i>	<i>(2,557,779)</i>	<i>5,059,534</i>
<i>Fund Balance Beginning of Year</i>	<i>13,286,162</i>	<i>13,286,162</i>	<i>13,286,162</i>	<i>0</i>
Prior Year Encumbrances Appropriated	1,589	1,589	1,589	0
<i>Fund Balance End of Year</i>	<u><i>\$7,841,550</i></u>	<u><i>\$5,670,438</i></u>	<u><i>\$10,729,972</i></u>	<u><i>\$5,059,534</i></u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle License and Gas Tax Fund  
For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$6,700,000	\$6,700,000	\$7,101,759	\$401,759
Interest	100,000	100,000	266,681	166,681
Fines and Forfeitures	45,000	45,000	44,544	(456)
Charges for Services	283,674	283,674	620,950	337,276
Other	<u>70,000</u>	<u>70,000</u>	<u>158,333</u>	<u>88,333</u>
<i>Total Revenues</i>	<i>7,198,674</i>	<i>7,198,674</i>	<i>8,192,267</i>	<i>993,593</i>
<b>Expenditures</b>				
Current:				
Public Works	<u>8,440,482</u>	<u>9,930,502</u>	<u>9,060,976</u>	<u>869,526</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,241,808)</i>	<i>(2,731,828)</i>	<i>(868,709)</i>	<i>1,863,119</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	<u>76,326</u>	<u>76,326</u>	<u>96,038</u>	<u>19,712</u>
<i>Net Change in Fund Balance</i>	<i>(1,165,482)</i>	<i>(2,655,502)</i>	<i>(772,671)</i>	<i>1,882,831</i>
<i>Fund Balance Beginning of Year</i>	<i>4,292,195</i>	<i>4,292,195</i>	<i>4,292,195</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>1,185,903</u>	<u>1,185,903</u>	<u>1,185,903</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$4,312,616</u></i>	<i><u>\$2,822,596</u></i>	<i><u>\$4,705,427</u></i>	<i><u>\$1,882,831</u></i>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**  
*Statement of Revenues, Expenditures and Changes  
in Fund Balance - Budget (Non-GAAP Basis) and Actual  
Local Fiscal Recovery Fund  
For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	589,902	645,549	645,549	0
Public Works	3,075,494	3,075,495	3,075,494	1
Human Services	134,063	134,063	134,063	0
Conservation and Recreation	72,231	72,231	72,231	0
Intergovernmental	1,356,803	1,401,185	1,401,185	0
Capital Outlay	4,589,617	4,992,689	4,992,689	0
<i>Total Expenditures</i>	<i>9,818,110</i>	<i>10,321,212</i>	<i>10,321,211</i>	<i>1</i>
<i>Net Change in Fund Balance</i>	<i>(9,818,110)</i>	<i>(10,321,212)</i>	<i>(10,321,211)</i>	<i>1</i>
<i>Fund Balance Beginning of Year</i>	<i>38,421</i>	<i>38,421</i>	<i>38,421</i>	<i>0</i>
Prior Year Encumbrances Appropriated	10,282,791	10,282,791	10,282,791	0
<i>Fund Balance End of Year</i>	<i><u>\$503,102</u></i>	<i><u>\$0</u></i>	<i><u>\$1</u></i>	<i><u>\$1</u></i>

See accompanying notes to the basic financial statements

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

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds	
	Sewer District	Water District	Total		
<b>Assets</b>					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$600,087	\$258,363	\$858,450	\$269,271	
Cash and Cash Equivalents in Segregated Accounts	76,915	43,548	120,463	0	
Accounts Receivable	554,994	383,659	938,653	0	
Interfund Receivable	32,300	0	32,300	15,090	
Materials and Supplies Inventory	31,066	25,417	56,483	0	
Prepaid Items	7,639	8,984	16,623	201,696	
<i>Total Current Assets</i>	<u>1,303,001</u>	<u>719,971</u>	<u>2,022,972</u>	<u>486,057</u>	
<i>Noncurrent Assets:</i>					
Restricted Assets:					
Net Pension Asset	5,426	4,069	9,495	0	
Net OPEB Asset	30,762	23,071	53,833	0	
Capital Assets:					
Land and Construction in Progress	1,122,159	5,522,270	6,644,429	0	
Depreciable Capital Assets, Net	19,377,228	13,350,042	32,727,270	0	
<i>Total Noncurrent Assets</i>	<u>20,535,575</u>	<u>18,899,452</u>	<u>39,435,027</u>	<u>0</u>	
<i>Total Assets</i>	<u>21,838,576</u>	<u>19,619,423</u>	<u>41,457,999</u>	<u>486,057</u>	
<b>Deferred Outflows of Resources</b>					
Deferred Charges on Refunding	36,773	104,481	141,254	0	
Pension	297,995	251,689	549,684	0	
OPEB	27,049	20,486	47,535	0	
<i>Total Deferred Outflows of Resources</i>	<u>361,817</u>	<u>376,656</u>	<u>738,473</u>	<u>0</u>	
<b>Liabilities</b>					
<i>Current Liabilities:</i>					
Accounts Payable	46,373	22,234	68,607	0	
Accrued Wages	33,967	23,485	57,452	634	
Contracts Payable	32,300	118,000	150,300	0	
Intergovernmental Payable	44,278	13,613	57,891	16,405	
Payroll Withholdings Payable	5,392	4,228	9,620	99	
Compensated Absences Payable	72,051	79,190	151,241	0	
Interfund Payable	51,224	41,236	92,460	1,990	
Accrued Interest Payable	0	30,629	30,629	0	
USDA Revenue Bonds Payable	0	32,600	32,600	0	
USDA General Obligation Bonds Payable	0	41,900	41,900	0	
OPWC Loans Payable	113,965	55,209	169,174	0	
OWDA Loans Payable	283,725	179,731	463,456	0	
Financed Purchases Payable	22,337	0	22,337	0	
<i>Total Current Liabilities</i>	<u>705,612</u>	<u>642,055</u>	<u>1,347,667</u>	<u>19,128</u>	
<i>Long-Term Liabilities (net of current portion):</i>					
Compensated Absences Payable	131,677	124,054	255,731	0	
Interfund Payable	314,479	192,065	506,544	0	
USDA Revenue Bonds Payable	0	2,199,400	2,199,400	0	
OPWC Loans Payable	810,754	464,931	1,275,685	0	
OWDA Loans Payable	2,225,950	4,478,684	6,704,634	0	
Financed Purchases Payable	68,078	0	68,078	0	
Net Pension Liability	920,954	690,715	1,611,669	0	
<i>Total Long-Term Liabilities</i>	<u>4,471,892</u>	<u>8,149,849</u>	<u>12,621,741</u>	<u>0</u>	
<i>Total Liabilities</i>	<u>5,177,504</u>	<u>8,791,904</u>	<u>13,969,408</u>	<u>19,128</u>	
<b>Deferred Inflows of Resources</b>					
Pension	1,215	1,800	3,015	0	
OPEB	18,118	13,590	31,708	0	
<i>Total Deferred Inflows of Resources</i>	<u>19,333</u>	<u>15,390</u>	<u>34,723</u>	<u>0</u>	
<b>Net Position</b>					
Net Investment in Capital Assets	17,052,629	11,406,338	28,458,967	0	
Restricted for:					
Capital Outlay	0	47,581	47,581	0	
Debt Service	0	73,562	73,562	0	
Pension and OPEB Plans	36,188	27,140	63,328	0	
Unrestricted (Deficit)	(85,261)	(365,836)	(451,097)	466,929	
<i>Total Net Position</i>	<u>\$17,003,556</u>	<u>\$11,188,785</u>	<u>28,192,341</u>	<u>\$466,929</u>	
Some amounts reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service funds.					
(4,155)					
Net position of business-type activities					
<u>\$28,188,186</u>					

See accompanying notes to the basic financial statements

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

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Operating Revenues</b>				
Charges for Services	\$2,453,720	\$1,704,320	\$4,158,040	\$185,713
Other	2,440	8,729	11,169	25,123
<i>Total Operating Revenues</i>	<u>2,456,160</u>	<u>1,713,049</u>	<u>4,169,209</u>	<u>210,836</u>
<b>Operating Expenses</b>				
Personal Services	946,337	879,223	1,825,560	47,976
Materials and Supplies	64,295	124,540	188,835	0
Contractual Services	934,962	406,399	1,341,361	223,685
Other	10,745	3,233	13,978	16
Depreciation	609,653	349,407	959,060	0
<i>Total Operating Expenses</i>	<u>2,565,992</u>	<u>1,762,802</u>	<u>4,328,794</u>	<u>271,677</u>
<i>Operating Income (Loss)</i>	<u>(109,832)</u>	<u>(49,753)</u>	<u>(159,585)</u>	<u>(60,841)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Gain on Sale of Capital Assets	16,043	13,810	29,853	0
Interest Expense	(63,210)	(145,749)	(208,959)	0
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(47,167)</u>	<u>(131,939)</u>	<u>(179,106)</u>	<u>0</u>
<i>Income (Loss) before Capital Contributions</i>	<u>(156,999)</u>	<u>(181,692)</u>	<u>(338,691)</u>	<u>(60,841)</u>
Capital Contributions	710,792	884,810	1,595,602	0
<i>Change in Net Position</i>	<u>553,793</u>	<u>703,118</u>	<u>1,256,911</u>	<u>(60,841)</u>
<i>Net Position Beginning of Year as Previously Reported</i>	<u>16,565,990</u>	<u>10,598,385</u>		<u>527,770</u>
Change in Accounting Principle (See Note 3)	<u>(116,227)</u>	<u>(112,718)</u>		<u>0</u>
<i>Restated Net Position Beginning of Year</i>	<u>16,449,763</u>	<u>10,485,667</u>		<u>527,770</u>
<i>Net Position End of Year</i>	<u><u>\$17,003,556</u></u>	<u><u>\$11,188,785</u></u>		<u><u>\$466,929</u></u>
Some amounts reported for business-type activities in the statement of activities are different because a portion of the net expense of the internal service funds is reported with business-type activities.				<u>(6,863)</u>
Change in net position of business-type activities				<u><u>\$1,250,048</u></u>

See accompanying notes to the basic financial statements

**Tuscarawas County, Ohio**

*Statement of Cash Flows*

*Proprietary Funds*

*For the Year Ended December 31, 2024*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$2,449,820	\$1,671,113	\$4,120,933	\$0
Cash Received from Transactions with Other Funds	0	0	0	175,278
Cash Received from Transactions for Outside Organizations	0	0	0	17,223
Cash Payments to Employees for Services	(955,899)	(747,265)	(1,703,164)	(47,842)
Cash Payments for Goods and Services	(1,002,149)	(540,139)	(1,542,288)	(250,835)
Cash Payments for Transactions with Other Funds	(7,721)	(7,583)	(15,304)	0
Other Operating Revenues	2,440	8,729	11,169	25,123
Other Operating Expenses	(10,745)	(3,278)	(14,023)	(16)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<i>475,746</i>	<i>381,577</i>	<i>857,323</i>	<i>(81,069)</i>
<b>Cash Flows from Noncapital Financing Activities</b>				
Principal Payments - OPWC Loans	(7,745)	0	(7,745)	0
Repayment of Interfund Loans	(23,324)	(5,549)	(28,873)	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<i>(31,069)</i>	<i>(5,549)</i>	<i>(36,618)</i>	<i>0</i>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Capital Contributions	678,492	1,142,382	1,820,874	0
Sale of Capital Assets	3,543	1,500	5,043	0
Purchase of Capital Assets	(972,890)	(3,655,869)	(4,628,759)	0
USDA Revenue Bonds Issued	0	1,949,442	1,949,442	0
OWDA Loans Issued	179,742	209,395	389,137	0
Repayment of Interfund Loans	(21,534)	(31,163)	(52,697)	0
Principal Payments - USDA General Obligation Bonds	0	(40,500)	(40,500)	0
Principal Payments - OPWC Loans	(106,221)	(55,209)	(161,430)	0
Principal Payments - OWDA Loans	(276,926)	(180,533)	(457,459)	0
Principal Payments - Financed Purchases	(22,162)	(11,808)	(33,970)	0
Interest Payments - Interfund Loans	0	(1,038)	(1,038)	0
Interest Payments - USDA Revenue Bonds	0	(19,490)	(19,490)	0
Interest Payments - USDA General Obligation Bonds	0	(2,781)	(2,781)	0
Interest Payments - OWDA Loans	(60,138)	(91,136)	(151,274)	0
Interest Payments - Financed Purchases	(844)	(318)	(1,162)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<i>(598,938)</i>	<i>(787,126)</i>	<i>(1,386,064)</i>	<i>0</i>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<i>(154,261)</i>	<i>(411,098)</i>	<i>(565,359)</i>	<i>(81,069)</i>
<i>Cash and Cash Equivalents Beginning of Year</i>	<i>831,263</i>	<i>713,009</i>	<i>1,544,272</i>	<i>350,340</i>
<i>Cash and Cash Equivalents End of Year</i>	<i>\$677,002</i>	<i>\$301,911</i>	<i>\$978,913</i>	<i>\$269,271</i>

(continued)

**Tuscarawas County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
*For the Year Ended December 31, 2024*

	Business-Type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer District	Water District	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$109,832)	(\$49,753)	(\$159,585)	(\$60,841)
Adjustments:				
Depreciation	609,653	349,407	959,060	0
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(18,900)	(33,207)	(52,107)	0
Interfund Receivable	0	0	0	5,026
Materials and Supplies Inventory	(6,205)	(5,077)	(11,282)	0
Prepaid Items	(3,638)	(5,222)	(8,860)	(22,398)
Net Pension Asset	476	357	833	0
Net OPEB Asset	5,538	4,153	9,691	0
Deferred Outflows - Pension	110,455	144,646	255,101	0
Deferred Outflows - OPEB	33,043	25,239	58,282	0
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	10,550	7,690	18,240	0
Accrued Wages	12,769	5,506	18,275	103
Intergovernmental Payable	13,926	2,895	16,821	(4,727)
Payroll Withholdings Payable	819	446	1,265	6
Compensated Absences Payable	10,171	36,266	46,437	0
Interfund Payable	(228)	(7,585)	(7,813)	1,762
Net Pension Liability	86,083	64,562	150,645	0
Deferred Inflows - Pension	(226,365)	(126,222)	(352,587)	0
Deferred Inflows - OPEB	(52,569)	(32,524)	(85,093)	0
<i>Net Cash Provided by (Used in) Operating Activities</i>	<b>\$475,746</b>	<b>\$381,577</b>	<b>\$857,323</b>	<b>(\$81,069)</b>

**Noncash Capital Financing Activities:**

During 2024, capital asset acquisitions included trade-in values from disposed capital assets of \$12,500 for the sewer district fund and \$12,500 for the water district fund.

At December 31, 2023, the County had interfund receivables related to capital contributions of \$257,572 in the water district fund.

At December 31, 2024, the County had interfund receivables related to capital contributions of \$32,300 in the sewer district fund.

At December 31, 2023, the County had accounts payable related to the purchase of capital assets of \$7,242 in the sewer district fund and \$1,190 in the water district fund; the County also had contracts payable related to the purchase of capital assets of \$756,492 in the water district fund.

At December 31, 2024, the County had contracts payable related to the purchase of capital assets of \$32,300 in the sewer district fund and \$118,000 in the water district fund.

See accompanying notes to the basic financial statements

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

---

---

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$14,233,958
Cash and Cash Equivalents in Segregated Accounts	523,615
Intergovernmental Receivable	5,026,825
Property Taxes Receivable	113,053,453
Special Assessments Receivable	<u>838,126</u>

*Total Assets* 133,675,977

**Liabilities**

Accounts Payable	634,783
Intergovernmental Payable	<u>8,342,110</u>
<i>Total Liabilities</i>	<u>8,976,893</u>

**Deferred Inflows of Resources**

Property Taxes 109,179,814

**Net Position**

Restricted for Individuals,  
Organizations and Other Governments \$15,519,270

See accompanying notes to the basic financial statements

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

---



---

**Additions**

Intergovernmental Amounts for Other Governments	\$10,211,063
Amounts Received as Fiscal Agent	13,864,847
Licenses, Permits and Fees for Other Governments	386,996
Fines and Forfeitures for Other Governments	421,837
Fines and Forfeitures for Others	1,267,810
Sheriff Sales Collections for Others	896,155
Property Tax and Special Assessment Collections for Other Governments	103,216,082
Sales Tax Collections for State	21,863,854
Amounts Received for Others	<u>326,872</u>
 <i>Total Additions</i>	 <u>152,455,516</u>

**Deductions**

Distributions of State Funds to Other Governments	10,211,063
Distributions as Fiscal Agent	13,636,340
Licenses, Permits and Fees Distributions to Other Governments	386,996
Fines and Forfeitures Distributions to Other Governments	421,837
Fines and Forfeitures Distributions to Others	1,267,810
Sheriff Sales Distributions to Others	896,155
Property Tax and Special Assessment Distributions to Other Governments	102,472,577
Sales Tax Distributions to State	21,863,854
Distributions to Individuals	317,871
Other Distributions	<u>505,395</u>
 <i>Total Deductions</i>	 <u>151,979,898</u>

*Change in Fiduciary Net Position* 475,618

*Net Position Beginning of Year* 15,043,652

*Net Position End of Year* \$15,519,270

See accompanying notes to the basic financial statements

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

## **Note 1 – Description of Tuscarawas County and Reporting Entity**

Tuscarawas County, Ohio (the County) was created in 1808. The County is governed by a Board of three commissioners elected by the voters of the County. An elected County Auditor serves as chief fiscal officer. In addition, there are seven other elected administrative positions. These officials are the following: Clerk of Courts, Treasurer, Prosecuting Attorney, Coroner, Engineer, Sheriff, and Recorder. There are also three elected Common Pleas Court Judges and one elected County Court Judge. Although these elected officials manage the internal operations of their respective department, the County Commissioners serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County.

A reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Tuscarawas County, this includes the Children's Services Board, the Board of Developmental Disabilities, the Human Services Department, and all other 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 organizations; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

*Discretely Presented Component Unit* The County's only component unit is the Tuscarawas County Healthcare Consortium (the Consortium).

*Tuscarawas County Healthcare Consortium (the Consortium)* The Tuscarawas County Healthcare Consortium is a statutorily created political subdivision of the State as a regional council of governments. The Consortium was organized under Ohio Revised Code Chapter 167 for the purpose of obtaining medical and hospitalization benefits for the employees of the members of the Consortium. The County appoints the majority of the Consortium's Board of Directors. The Consortium is included in the County's reporting entity because the County is able to impose its will on the operation of the Consortium. As a result, the Consortium is reported as a discretely presented component unit of Tuscarawas County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39 and GASB Statement No. 61. During 2024, the County paid \$9,794,405 to the Consortium for healthcare premiums. Separately issued financial statements can be obtained from the Tuscarawas County Auditor, Tuscarawas County Office Building, 125 East High Avenue, New Philadelphia, Ohio 44663.

The following potential component units are not part of the Tuscarawas County entity and are excluded from the accompanying financial statements. All are legally separate from the County. None is fiscally dependent on the County. The County is not financially accountable for any of these entities.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

*Tuscarawas County Historical Society* The County is not involved in the selection of trustees or management of the Tuscarawas County Historical Society, a private, non-profit organization.

*East Central Ohio Educational Service Center (the Educational Service Center)* The Board is separately elected by the voters of the County and controls its own operations and budget. The Educational Service Center is responsible for reporting its financial activity to the Ohio Department of Education and Workforce and the Auditor of State.

*Tuscarawas County Committee on Aging, Incorporated* The Tuscarawas County Committee on Aging, Incorporated, is a private not-for-profit corporation that provides services to senior citizens in Tuscarawas County. The County is not involved in the appointment of the governing board. The board approves its own budget, hires and fires staff, and issues its own debt.

*Tuscarawas County Agricultural Society (the Society)* The Tuscarawas County Agricultural Society is a non-profit corporation formed to promote agriculture and agricultural activities in the County. The County is not involved in the selection of directors or management of the Society. The members of the Society elect the Fair Board, the directors of the Society.

*New Philadelphia Municipal Court (the Court)* The New Philadelphia Municipal Court provides judicial services to distinct territories within the County. By State statute, the County is required to pay forty percent of the elected municipal court judge's salary. All other operating costs of the Court are apportioned among the territories it serves. The County is not involved in the management of the Court nor in the selection of Court personnel, does not contract nor budget for the Court (beyond the salary percentage mentioned earlier), and is not responsible for funding any operating deficits. The Court operates autonomously from the County.

*Starlight Enterprises, Incorporated (the Workshop)* Starlight Enterprises, Incorporated, is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a self-appointing board of trustees. The Workshop is a sheltered workshop for handicapped individuals and provides job and learning skills to their clients along with providing residential housing to influence a chance to live independently of others. The Workshop operates completely independent of the County.

The County is associated with certain organizations which are defined as Joint Ventures, Jointly Governed Organizations, Related Organizations or Shared Risk Pool. These organizations are presented in Note 18, Note 19, Note 20, and Note 21 to the basic financial statements. These organizations are the following:

Tuscarawas County Regional Planning Commission  
Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties  
Tuscarawas County Family and Children First Council  
Stark-Tuscarawas-Wayne Joint Solid Waste Management District  
Community Improvement Corporation of Tuscarawas County  
Tuscarawas County Economic Development Corporation, Incorporated  
Area Agency on Aging, Region 9  
Tuscarawas County Tax Incentive Review Council  
Stark Regional Community Corrections Center  
Ohio Mid-Eastern Governments Association

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

Mid-Eastern Ohio Regional Council  
Tuscarawas County University Branch District  
Tuscarawas County Public Library  
Economic Development and Finance Alliance  
Tuscarawas County Transportation Improvement District  
Tuscarawas Regional Water and Sewer District  
Public Entity Risk Consortium  
County Commissioners Association of Ohio Workers Compensation Group Rating Plan

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 subsequently, the County serves as fiscal agent, but the organizations are not considered part of Tuscarawas County.

Accordingly, the activities of the following entities are presented as custodial funds within Tuscarawas County's financial statements:

*Tuscarawas County Soil and Water Conservation District (the District)* The District was created by statute as a separate and distinct political subdivision of the State. The five supervisors of the 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.

*Tuscarawas County District Board of Health (the Board of Health)* The seven-member Board of Health oversees the operation of the Health District. The District Advisory Council is composed of township trustees and mayors of participating municipalities. The District Advisory Council appoints five members of the Board of Health, the District Licensing Council appoints one member, and the final member is a physician from the community. The Board adopts its own budget, hires and fires its own staff, and operates autonomously from the County.

*Tuscarawas Regional Planning Commission (the Commission)* The constitution and laws of the State of Ohio establish the rights and privileges for the Commission as a body corporate and politic. A 60-member Board governs the Commission. The Board consists of representatives from participating political subdivisions, the County Commissioners, the County Engineer, the County Sanitary Engineer, the County Board of Health Commission and Sanitarian, and appointed citizens. The Commission formulates and reviews plans affecting long and short term social, economic, and governmental development within the region.

*Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties (ADAMHS Board)* The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring, and evaluating a community-based mental health and substance abuse program. The fourteen-member board of trustees, including five appointed by the Commissioners of Tuscarawas County, exercises total control of the operation of the ADAMHS Board.

*Tuscarawas County Family and Children First Council (the Council)* The Council provides services to multi-need youth in Tuscarawas County. Thirty-seven organizations are members of the Council, and the operations are controlled by a board consisting of representatives of the member organizations.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

*Local Emergency Planning Committee (LEPC)* The LEPC is a community-based organization that assists in preparing for emergencies, particularly those concerning hazardous materials. Under the Emergency Planning and Community Right-to-Know Act (EPCRA), LEPCs must develop an emergency response plan, review the plan at least annually, and provide information about hazardous materials in the community to citizens. Plans are developed by LEPCs with stakeholder participation.

*Tuscarawas Regional Water and Sewer District (the District)* The District was established as a regional water and sewer district pursuant to Ohio Revised Code 6119 to provide safe, reliable, and efficient water and sewer services to the Village of Baltic and surrounding areas. The three-member board of trustees, including two appointed by the Commissioners of Tuscarawas County, adopts its own budget and exercises total control of the operation of the District.

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component unit is presented in Note 27.

## **Note 2 – Summary of Significant Accounting Policies**

The financial statements of Tuscarawas 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 more significant of the County's accounting policies are described as follows.

### ***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 activity of the internal service funds is 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 governmental program or business activity is self-financing or draws from the general revenues of the County.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**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 proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds 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 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 accounts for and reports all financial resources except those required to be accounted for and reported 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.

**Board of Developmental Disabilities Fund** The board of developmental disabilities fund accounts for and reports the operation of a school, the costs of maintaining a workshop building that is leased to local providers (noncancelable lease terms of 30 days), and the provision of targeted case management services for the developmentally disabled. Revenue sources include a County-wide property tax levy, Federal Medicaid funding, and Federal and State grants, which are restricted to the operations of the school, workshop, and case management services.

**Motor Vehicle License and Gas Tax Fund** The motor vehicle license and gas tax fund accounts for and reports revenue derived from motor vehicle licenses, gasoline tax, and grant money that is restricted for expenditures relating to County road and bridge repair and maintenance programs.

**Local Fiscal Recovery Fund** The local fiscal recovery fund accounts for and reports restricted American Rescue Plan Act grant monies which were provided to support the County's response to and recovery from the COVID-19 public health emergency.

**County Building Improvement Fund** The County building improvement fund accounts for and reports bond proceeds restricted for the construction and improvement of the County building, as well as restricted grants received for County building improvements. In the prior year, this fund was a nonmajor fund; therefore the fund balance beginning of year as previously reported includes a “-” to indicate this amount is included with nonmajor governmental funds.

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**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 following are the County's major enterprise funds.

**Sewer District Fund** The sewer fund accounts for sanitary sewer services provided to individuals and commercial users in various parts of Tuscarawas County. The costs of providing these services are financed primarily through user charges. This sewer district has its own facilities and rate schedule.

**Water District Fund** The water fund accounts for the distribution of treated water to individuals and commercial users in the northern parts of Tuscarawas County. The costs of providing these services are financed primarily through user charges. The water district has its own facilities and rate schedule.

**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 County's internal service funds account for a group life insurance program for employees of the County and for workers' compensation.

**Fiduciary Funds** Fiduciary fund reporting uses the economic resources measurement focus and focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension (and other employee benefit) 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, the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, and other districts and entities; for various taxes, assessments, fines, fees, and other receipts collected for the benefit of and distributed to other governments, organizations, or individuals; for State shared resources received from the State and distributed to other local governments. The liabilities represent amounts where no further action is needed to release the assets to the beneficiaries.

### **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, except for those of fiduciary funds, associated with the operation of the County 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** All governmental funds are accounted for using a flow of current financial resources measurement focus. With the 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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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 statements of 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 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 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 and the statements presented for the proprietary and fiduciary funds are prepared using 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 Non-exchange Transactions*** Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On 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, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 9). 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: sales taxes (See Note 10), lodging taxes, interest, Federal and State grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), licenses and permits, fines and forfeitures, leases and rentals, charges for services, contributions and donations, and other revenues.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Unearned Revenue** 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 the amounts have not yet been earned. The County recognizes unearned revenue for grant resources transmitted before eligibility requirements are met.

**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 represent 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 charges on refunding, 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 deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 22 and 23.

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 until that time. For the County, deferred inflows of resources include property taxes, leases, pension, OPEB, and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2024, but which were levied to finance 2025 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. Unavailable revenue is reported only on the governmental funds balance sheet and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, sales taxes, intergovernmental, fines and forfeitures, settlements, charges for services, and other revenue. 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 21. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 22 and 23).

**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.

***Cash, Cash Equivalents, and Investments***

To improve cash management, cash received by the County Treasurer is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "equity in pooled cash and cash equivalents."

The County has segregated bank accounts for monies held separate from the County's central bank accounts. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the County treasury.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

During 2024, investments were limited to STAR Ohio, negotiable certificates of deposit, U.S. Treasury notes, federal home loan bank securities, federal farm credit bank securities, and federal national mortgage association securities. Investments other than STAR Ohio are reported at fair value.

STAR Ohio (the State Treasury Asset Reserve of Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

STAR Ohio reserves the right to limit participant transactions to \$250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of \$100 million or more. For 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

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 and other interest revenue credited to the general fund during 2024 amounted to \$4,215,969, which includes \$2,795,729 assigned from other County funds.

For presentation on the financial statements, funds included within the Treasurer's cash management pool and investments with original maturities of three months or less are considered to be cash equivalents.

***Restricted Assets***

Assets are reported as restricted when limitation on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies legally required to be maintained until the end of a five-year holding period, and restricted assets in the delinquent real estate collection special revenue fund represent money set aside for unclaimed monies legally required to be maintained until the end of a three-year holding period. Restricted assets in the enterprise funds represent amounts held in trust by the pension and OPEB plans for future benefits.

***Inventory***

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

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2024, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets (except for intangible right to use lease assets and subscription assets which are discussed subsequently) are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of \$5,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated or amortized except for land, land improvements, and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation and amortization are computed using the straight-line method over the following useful lives:

Description	Estimated Lives
<b><i>Tangible Assets</i></b>	
Buildings and Improvements	7-50 years
Machinery and Equipment	5-30 years
Vehicles	5-8 years
Infrastructure	10-65 years
<b><i>Intangible Right to Use Lease Assets</i></b>	
Land Improvements	27 years
Equipment	2-10 years
<b><i>Intangible Right to Use Subscription Assets</i></b>	
Software	2-5 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.

The County is reporting intangible right to use assets related to lease assets and subscription assets. The lease assets include land improvements, buildings, and equipment and represent nonfinancial assets which are being utilized for a period of time through leases from another entity. 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 term or the useful life of the underlying asset. For leases with a purchase option that is reasonably certain to be exercised, the intangible assets are being amortized in a systematic and rational manner over the useful life of the underlying assets.

#### ***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 of resources on the statement of net position.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

### ***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables.” Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance in the general fund. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

### ***Leases and SBITAs***

The County serves as both lessee and lessor in various noncancelable 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 on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset. For leases for which a purchase option is reasonably certain to be exercised, the lease asset is amortized over its useful life. 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 noncancelable 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.

### ***Compensated Absences***

For the County, compensated absences include 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 first-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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

sick and vacation time. However, the County also has certain compensated absences that are dependent upon the occurrence of a sporadic events 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, personal 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.

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.

#### ***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, compensated absences and asset retirement obligations that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Net pension/OPEB liabilities 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, financed purchases, leases payable, and subscriptions payable are recognized as a liability in the governmental fund financial statements when due.

#### ***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 the governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable 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 the long-term amount of interfund loans and loans receivable, unless the use of the proceeds from the collection of those receivables 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Committed** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by the highest-level formal action (resolution) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. 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 have assigned fund balance for court services and to cover a gap between estimated revenue and appropriations in the 2025 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 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.

#### ***Net Position***

Net position represents the difference between all other elements of the statement of net position. Net investment in capital assets consists of capital assets, net of accumulated depreciation and amortization, 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 their use either through constitutional provisions or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Restricted net position for pension and OPEB plans represent the corresponding restricted asset amounts held in trust by the pension and OPEB plans for future benefits. Restricted net position for unclaimed monies represents amounts required to be maintained until the end of a five-year or three-year holding period offset by any estimated liability for payments to claimants. Net position restricted for other purposes includes dog and kennel, law library resources, child support enforcement, delinquent real estate tax collection, commissary, community improvement, court services, lodging taxes restricted for the convention and visitor's bureau, property taxes restricted for senior citizens programs and community mental health, various law enforcement and safety operations, indigent guardianship, probate court, TUFF bags, courts specialized docket, elections, COVID-19 fiscal recovery, and domestic violence assistance.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

***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 providing sewer, water, group life insurance, and workers' compensation operations. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activities of the fund. All revenues and expenses not meeting these definitions are classified as nonoperating.

***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of resources restricted to capital acquisition and construction.

***Internal Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for 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 nonoperating 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.

***Budgetary Data***

All funds, except custodial funds, are legally required to be budgeted and appropriated. Budgetary information for the Community Mental Health Fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted and does not maintain budgetary financial records. Budgetary information for the commissary special revenue fund is not reported because it did not have any budgetary activity in 2024. The major documents prepared are the alternative tax budget, the certificate of estimated resources and the appropriation resolution, which are prepared on the budgetary basis of accounting. The alternative tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount that the County Commissioners may appropriate. The appropriation resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at a level of control selected by the Commissioners. The legal level of control has been established by the County Commissioners at the object level within each department.

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 in the budgetary statements reflect the amounts in the certificate when the original appropriations were adopted. The amounts reported as the final budgeted amounts in the budgetary statements reflect the amounts in the final amended certificate that was in effect at the time the final appropriations were passed by the County Commissioners.

The appropriation resolution is subject to amendment by the Commissioners throughout the year with the restriction that appropriations may not exceed estimated resources by fund. The amounts reported as the original budgeted amounts reflect the first appropriation for that fund that covered the entire fiscal year,

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

including amounts automatically carried over from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the Commissioners during the year, including all supplemental appropriations.

***Pensions/Other Postemployment Benefits (OPEB)***

For purposes of measuring the net pension/OPEB assets/liabilities, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB 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.

***Estimates***

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

**Note 3 – Change in Accounting Principles, Change within the Financial Reporting Entity, and Restatement of Fund Balances and Net Position**

***Change in Accounting Principles***

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

***Change within the Financial Reporting Entity***

For fiscal year 2024, the County building improvement capital projects fund presentation was adjusted from nonmajor to major due to meeting the quantitative threshold for a major fund.

***Restatement of Fund Balances and Net Position***

For the County, GASB Statement No. 101 increased the compensated absences liability, and the cumulative effects of compensated absence related expense on beginning net position are shown on the following table. Also, the County building improvement capital projects fund presentation was adjusted from nonmajor to major; this change is shown on the following table.

	12/31/2023 As Previously Reported	Change in Accounting Principles  GASB 101	Change within the Financial Reporting Entity	12/31/2023 As Restated/ Adjusted
			Change between Nonmajor and Major Fund	
<b>Government-Wide</b>				
Governmental Activities	\$124,345,543	(\$4,200,508)	\$0	\$120,145,035
Business-Type Activities	27,167,083	(228,945)	0	26,938,138
<b>Total Primary Government</b>	<b>\$151,512,626</b>	<b>(\$4,429,453)</b>	<b>\$0</b>	<b>\$147,083,173</b>
<b>Component Unit</b>				
Tuscarawas County Healthcare Consortium	(\$302,699)	\$0	\$0	(\$302,699)
<b>Governmental Funds</b>				
Major Funds:				
General	\$24,692,632	\$0	\$0	\$24,692,632
Board of Developmental Disabilities	13,156,594	0	0	13,156,594
Motor Vehicle License and Gas Tax	7,406,478	0	0	7,406,478
Local Fiscal Recovery	0	0	0	0
County Building Improvement	-	0	(478,121)	(478,121)
All Other Governmental Funds	14,400,253	0	478,121	14,878,374
<b>Total Governmental Funds</b>	<b>\$59,655,957</b>	<b>\$0</b>	<b>\$0</b>	<b>\$59,655,957</b>
<b>Proprietary Funds</b>				
Enterprise Funds:				
Sewer District	\$16,565,990	(\$116,227)	\$0	\$16,449,763
Water District	10,598,385	(112,718)	0	10,485,667
Internal Service Elimination	2,708	0	0	2,708
<b>Total Business-Type Activities</b>	<b>\$27,167,083</b>	<b>(\$228,945)</b>	<b>\$0</b>	<b>\$26,938,138</b>
Internal Service Funds	\$527,770	\$0	\$0	\$527,770
<b>Fiduciary Funds</b>				
Custodial Funds	\$15,043,652	\$0	\$0	\$15,043,652

**Note 4 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented as follows:

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

Fund Balances	Board of	Motor Vehicle	County	Other	Total	
	General	Developmental Disabilities	License and Gas Tax	Building Improvement		
<b><u>Nonspendable:</u></b>						
Inventory	\$296,053	\$22,207	\$1,536,702	\$0	\$15,788	\$1,870,750
Prepays	810,333	80,056	10,334	0	180,907	1,081,630
Interfund Loans	1,654,998	0	0	0	0	1,654,998
Unclaimed Monies	133,530	0	0	0	0	133,530
<i>Total Nonspendable</i>	<i>2,894,914</i>	<i>102,263</i>	<i>1,547,036</i>	<i>0</i>	<i>196,695</i>	<i>4,740,908</i>
<b>Restricted for:</b>						
Capital Outlay	0	0	0	0	257,386	257,386
Developmental Disabilities Board	0	11,063,046	0	0	0	11,063,046
Road and Bridge Repair and Maintenance	0	0	5,337,868	0	0	5,337,868
Real Estate Assessment	0	0	0	0	2,546,970	2,546,970
911 Emergency System	0	0	0	0	3,470,405	3,470,405
Opioid Response	0	0	0	0	361,913	361,913
Community Corrections	0	0	0	0	450,202	450,202
Court Special Projects	0	0	0	0	409,526	409,526
Children's Services	0	0	0	0	117,888	117,888
Enforcement Services	0	0	0	0	308,907	308,907
Wireless 911 Operations	0	0	0	0	765,619	765,619
<b>Other Purposes:</b>						
Dog and Kennel	0	0	0	0	166,635	166,635
Law Library Resources	0	0	0	0	151,239	151,239
Child Support Enforcement	0	0	0	0	369,024	369,024
Delinquent Real Estate Tax Collection	0	0	0	0	212,779	212,779
Commissary	0	0	0	0	82,862	82,862
Community Improvement	0	0	0	0	90,730	90,730
Court Services	0	0	0	0	79,243	79,243
Convention and Visitor's Bureau	0	0	0	0	47,540	47,540
Senior Citizens Programs	0	0	0	0	86,237	86,237
Sheriff's Continued Professional Training	0	0	0	0	57,030	57,030
Victim Assistance	0	0	0	0	67,669	67,669
Other Purposes	0	0	0	0	229,663	229,663
<i>Total Restricted</i>	<i>0</i>	<i>11,063,046</i>	<i>5,337,868</i>	<i>0</i>	<i>10,329,467</i>	<i>26,730,381</i>
<b>Committed to:</b>						
Jury Administration	0	0	0	0	4,252	4,252
Internal Service	23,675	0	0	0	0	23,675
Economic Development and Growth	951,594	0	0	0	0	951,594
<i>Total Committed</i>	<i>975,269</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>4,252</i>	<i>979,521</i>
<b>Assigned to:</b>						
Purchases on Order:						
County Administration	630,352	0	0	0	0	630,352
Health and Wellness	917,199	0	0	0	0	917,199
Public Safety	333,482	0	0	0	0	333,482
Court Services	166,169	0	0	0	0	166,169
Conservation and Recreation	5,000	0	0	0	0	5,000
2025 Operations	5,060,338	0	0	0	0	5,060,338
Court Services	183,148	0	0	0	0	183,148
Debt Service	0	0	0	0	1	1
Capital Improvements	0	0	0	0	5,599,497	5,599,497
<i>Total Assigned</i>	<i>7,295,688</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>5,599,498</i>	<i>12,895,186</i>
Unassigned (Deficit)	14,129,825	0	0	(277,932)	(252,763)	13,599,130
<b>Total Fund Balances (Deficit)</b>	<b>\$25,295,696</b>	<b>\$11,165,309</b>	<b>\$6,884,904</b>	<b>(\$277,932)</b>	<b>\$15,877,149</b>	<b>\$58,945,126</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Stabilization Arrangement** In addition to the previous 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 by resolution to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes, and because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors. The balance in the reserve at December 31, 2024, is \$1,770,445.

### **Note 5 – Accountability**

At December 31, 2024, the County building improvement and issue II grants capital projects funds had deficit fund balances of \$277,932 and \$246,871, respectively. The deficits are due to adjustments for accrued liabilities, as well as the interfund payable related to manuscript bonds issued for the repair and renovation of the County courthouse dome. The general fund is liable for the deficit in these funds and provides transfers when cash is required, rather than when accruals occur.

### **Note 6 – Budgetary Basis of Accounting**

While reporting financial position, results of operations and changes in fund balance 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 balances – budget (non-GAAP basis) and actual are presented in the basic financial statements for the general fund and the major special revenue funds.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Unreported cash represents amounts received but not included as revenue on the budget basis operating statements. These amounts are included as revenue on the GAAP operating statement.
3. Investments are reported at cost (budget) rather than fair value (GAAP).
4. Advances In are operating transactions (budget) as opposed to balance sheet transactions (GAAP).
5. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
6. Budgetary revenues and expenditures of the County 911, jail operations, certificate of title, growth, recorder's special, southern district probation, and public defender commission funds and are reclassified to the general fund for GAAP reporting.
7. Outstanding year end encumbrances are treated as expenditures (budget) rather than as restricted, committed or assigned fund balance for the portion of outstanding encumbrances not already recognized as a payable (GAAP).

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

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

Net Change in Fund Balance  
 General and Major Special Revenue Funds

	General	Board of Developmental Disabilities	Motor Vehicle License and Gas Tax	Local Fiscal Recovery
GAAP Basis	\$603,064	(\$1,991,285)	(\$521,574)	\$0
Revenue Accruals	110,166	138,991	(30,083)	(6,362,041)
Beginning Unreported Cash	947,753	259,930	53,253	0
Ending Unreported Cash	(840,891)	(320,661)	(45,463)	0
Fair Value Adjustments for Investments:				
Beginning Adjustment	(167,156)	0	0	0
Ending Adjustment	(19,371)	0	0	0
Advances In	105,435	0	0	0
Expenditure Accruals	(998,174)	(181,944)	171,450	(780,839)
Perspective Differences:				
County 911 Fund	(183,160)	0	0	0
Jail Operations Fund	(213,442)	0	0	0
Certificate of Title Fund	30,577	0	0	0
Growth Fund	157,569	0	0	0
Recorder's Special Fund	(20,214)	0	0	0
Southern District Probation Fund	(64,324)	0	0	0
Public Defender Commission Fund	(139,231)	0	0	0
Encumbrances	<u>(1,908,910)</u>	<u>(462,810)</u>	<u>(400,254)</u>	<u>(3,178,331)</u>
Budget Basis	<u><u>(\$2,600,309)</u></u>	<u><u>(\$2,557,779)</u></u>	<u><u>(\$772,671)</u></u>	<u><u>(\$10,321,211)</u></u>

### **Note 7 – Deposits and Investments**

Monies held by the County are classified by State statutes 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;

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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 in the preceding paragraph provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that 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 the Ohio Revised Code (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 standard rating service or consisting exclusively of obligations described in preceding paragraphs (1) or (2); commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided that 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 Insurance 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 organized under ORC Chapter 1724; and

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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 previously, 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.

***Cash on Hand***

At December 31, 2024, the County had \$87,471 in undeposited cash on hand, which is included as part of "Equity in Pooled Cash and Cash Equivalents."

***Investments***

As of December 31, 2024, the County had the following investments:

Measurement/Investment	Measurement Amounts and Maturity in Years			
	Less than 1	1-3	3-5	Total
Net Asset Value Per Share				
STAR Ohio	\$50,907,215	\$0	\$0	\$50,907,215
Fair Value - Level 2 Inputs				
Negotiable Certificates of Deposit	1,973,404	5,457,134	3,263,930	10,694,468
U.S. Treasury Notes	0	995,470	7,452,000	8,447,470
Federal Home Loan Bank Securities	497,615	959,340	0	1,456,955
Federal Farm Credit Bank Securities	0	998,450	0	998,450
Federal National Mortgage Association Securities	0	0	996,870	996,870
Total Fair Value - Level 2 Inputs	2,471,019	8,410,394	11,712,800	22,594,213
Total	\$53,378,234	\$8,410,394	\$11,712,800	\$73,501,428

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 preceding chart identifies the County's recurring fair value measurements as of December 31, 2024. The County's investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data (level 2 inputs).

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Interest Rate Risk** The County has no investment policy that addresses 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.

**Credit Risk** The Federal home loan bank securities, Federal farm credit bank security, and Federal national mortgage association security carry a rating of AA+ by Standard and Poor's and Aaa by Moody's. The U.S. treasury notes carry a rating of Aaa by Moody's. The negotiable certificates of deposit are not rated. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized statistical rating organization. STAR Ohio carries a rating of AAA by Standard and Poor's. The County has no policy further restricting credit risk beyond the statutory guidelines which limit investment choices.

**Concentration of Credit Risk** Concentration of credit risk is defined by the Governmental Accounting Standards Board as having 5 percent or more invested in the securities of a single issuer. The County places no limit on the amount it may invest in any one issuer. At December 31, 2024, the County had 5 percent or more invested in the following securities:

Investment Type	Percentage
Negotiable Certificates of Deposit	14.55 %
U.S. Treasury Notes	11.49

## **Note 8 – Receivables**

Receivables at December 31, 2024, consisted of taxes, accrued interest, accounts (billings for user charged services, including unbilled utility services, Opioid settlement monies, rental payments, and other), loans, leases, and intergovernmental receivables arising from grants, entitlements, and shared revenues. All receivables, except property taxes, leases, and Opioid settlement monies, are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

A summary of the principal items of intergovernmental receivables follows:

**Governmental Funds:**

Gasoline and Excise Taxes	\$1,888,082
Motor Vehicle Distribution	1,622,262
Casino Monies	665,197
Homestead and Rollback	628,268
Local Government	601,859
Children's Services Grants and Subsidies	591,313
Developmental Disabilities Grants and Subsidies	495,916
Child Support Enforcement Agency Grants and Subsidies	428,696
Assigned Counsel	298,366
Ohio Public Works Commission Grant	246,871

(continued)

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Governmental Funds (continued):**

Public Assistance Grants and Subsidies	\$202,284
Ohio Department of Transportation Grants	108,134
Engineer Charges	98,047
Developmental Disabilities Charges	91,826
Law Enforcement Grants and Subsidies	38,300
Emergency Management Performance Grant	18,692
Community Development Grants and Subsidies	17,815
ADAMH Board Reimbursement - Consultant Agreement	17,695
Policing Charges	16,208
House Bill 2 Grant Funding	14,163
Victim Assistance Grants and Subsidies	8,579
Municipal Court Fines and Fees	7,279
Miscellaneous	2,233
Bureau of Workers Compensation Refund	427
<i>Total Governmental Funds</i>	<hr/> <hr/> <b>\$8,108,512</b>

The monies loaned to the Newcomerstown Community Improvement Corporation (\$1,295,867 from the capital projects fund and a balance of \$86,212 from the general fund), all of which is due within one year, are classified as loans receivable on the County financial statements and are also considered collectible in full.

Receivables and payables to be recorded on the County's financial statements are recorded 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 criterion, the County has elected not to record child support arrearages within the special revenue and custodial funds. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

***Leases Receivable***

The County is reporting leases receivable of \$85,244 in the general fund at December 31, 2024. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2024, the County recognized lease revenue of \$6,656 and interest revenue of \$2,151 in the general fund and recognized lease revenue of \$3,292 and interest revenue of \$33 in the capital projects fund related to lease payments received. These lease revenue amounts exclude short-term leases. A description of the County's leasing arrangements is as follows:

*Ground Lease* – The County has entered into a lease agreement for land with the Stark-Tuscarawas-Wayne Joint Solid Waste Management District. The lease commenced in 1996 for a term of 99 years ending in 2094. Payments are received on an annual basis.

*Cell Tower Leases* – The County has entered into various lease agreements for cell towers with multiple entities at varying years and terms as follows:

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

Entity	Lease Commencement Date	Years	Lease Ending Date	Payment Method
Dover City School District	2021	10	2031	Annual
Claymont City School District	2021	10	2031	Annual
Tuscarawas Valley Local School District	2021	10	2031	Annual
Staley Technologies	2019	5	2024	Monthly

A summary of future lease amounts receivable is as follows:

Year	General	
	Principal	Interest
2025	\$4,114	\$1,454
2026	7,508	1,856
2027	7,962	1,654
2028	8,435	1,438
2029	8,929	1,212
2030-2034	14,280	4,105
2035-2039	1,507	3,493
2040-2044	1,671	3,329
2045-2049	1,854	3,146
2050-2054	2,056	2,944
2055-2059	2,279	2,721
2060-2064	2,528	2,472
2065-2069	2,803	2,197
2070-2074	3,108	1,892
2075-2079	3,447	1,553
2080-2084	3,823	1,177
2085-2089	4,239	761
2090-2094	4,701	299
<b>Totals</b>	<b>\$85,244</b>	<b>\$37,703</b>

***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 accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported \$685,168 as an accounts receivable related to opioid settlement monies in the OneOhio special revenue fund in the accompanying financial statements. Collections of these settlement monies are expected to extend through 2038 with \$604,048 not expected to be collected within one year of the date of the financial statements.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

### **Note 9 – Property Taxes**

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

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

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

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

The full tax rate for all County operations for the year ended December 31, 2024, was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2024 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Property:	
Residential/Agricultural	\$1,956,761,040
Commercial/Industrial/Public Utility	417,111,310
Tangible Personal Property:	
Public Utility	417,562,090
Total Assessed Value	<u><u>\$2,791,434,440</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various custodial funds of the County. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2024, and for which there is an enforceable claim. In governmental funds, the portion of the receivable not levied to finance 2024 operations is offset to deferred inflows of resources – property 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.

#### ***Tax Abatements***

For 2024, the County's property taxes were reduced by \$172,579 under various tax abatement agreements entered into by the following subdivisions:

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

<u>Overlapping Government</u>	<u>Amount of 2024 Taxes Abated</u>
<i>Community Reinvestment Areas:</i>	
Village of Dennison	\$1,342
City of New Philadelphia	13,296
<i>Enterprise Zone Tax Exemptions:</i>	
City of Dover	15,727
Franklin Township	59,254
Lawrence Township	3,215
City of New Philadelphia	29,267
Village of Newcomerstown	8,218
Sandy Township	1,537
Village of Sugarcreek	17,843
<i>Tax Increment Financing:</i>	
Goshen Township	21,562
Lawrence Township	1,318

#### **Note 10 – Permissive Sales and Use Tax**

In 1985, the County Commissioners by resolution imposed a one percent tax on all retail sales made in the County. The tax collection began March 1, 1988, and ran through December 31, 2000. In February 1997, the County Commissioners adopted a resolution imposing this tax through December 31, 2007. In May of 2017, a renewal for another ten-year period was put on the Primary Ballot and passed; this new period started as of January 1, 2018. In May of 2018, County voters approved an additional sales and use tax of 0.5 percent for the purpose of providing revenue to the County for its 911 Emergency System for a period of two years, effective October 1, 2018. As of end of day on September 30, 2020, the additional sales ceased. 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 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 the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during 2024. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

**Note 11 – Capital Assets**

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

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
<b>Governmental Activities</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$1,408,116	\$0	\$0	\$1,408,116
Land Improvements	7,633,200	0	0	7,633,200
Construction in Progress	4,730,321	6,856,796	(105,848)	11,481,269
<i>Total Nondepreciable Capital Assets</i>	<u>13,771,637</u>	<u>6,856,796</u>	<u>(105,848)</u>	<u>20,522,585</u>
<i>Depreciable/Amortizable Capital Assets</i>				
<i>Tangible Assets</i>				
Buildings and Improvements	44,381,688	312,734	0	44,694,422
Machinery and Equipment	17,269,918	1,504,353	(456,552)	18,317,719
Vehicles	6,809,248	942,045	(442,529)	7,308,764
Infrastructure	138,061,382	3,132,668	(376,412)	140,817,638
<i>Total Tangible Assets</i>	<u>206,522,236</u>	<u>5,891,800</u>	<u>(1,275,493)</u>	<u>211,138,543</u>
<i>Intangible Assets</i>				
Intangible Assets - Software	1,180,880	0	(44,872)	1,136,008
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use - Land Improvements	170,000	0	0	170,000
Intangible Right to Use - Equipment	1,299,229	13,975	(10,070)	1,303,134
<i>Total Lease Assets</i>	<u>1,469,229</u>	<u>13,975</u>	<u>(10,070)</u>	<u>1,473,134</u>
<i>Subscription Assets</i>				
Intangible Right to Use - Software	114,261	0	0	114,261
<i>Total Intangible Assets</i>	<u>2,764,370</u>	<u>13,975</u>	<u>(54,942)</u>	<u>2,723,403</u>
<i>Total Depreciable/Amortizable Capital Assets</i>	<u>209,286,606</u>	<u>5,905,775</u>	<u>(1,330,435)</u>	<u>213,861,946</u>
<i>Less Accumulated Depreciation/Amortization</i>				
<i>Depreciation</i>				
Buildings and Improvements	(23,525,051)	(1,004,051)	0	(24,529,102)
Machinery and Equipment	(10,621,103)	(1,347,545)	446,061	(11,522,587)
Vehicles	(4,797,426)	(568,399)	442,529	(4,923,296)
Infrastructure	(99,337,154)	(3,013,051)	33,453	(102,316,752)
<i>Total Depreciation</i>	<u>(138,280,734)</u>	<u>(5,933,046)</u>	<u>922,043</u>	<u>(143,291,737)</u>
<i>Amortization</i>				
<i>Intangible Assets</i>				
Intangible Assets - Software	(1,031,868)	(87,911)	44,872	(1,074,907)
<i>Intangible Right to Use</i>				
<i>Lease Assets</i>				
Intangible Right to Use - Land Improvements	(8,890)	(6,277)	0	(15,167)
Intangible Right to Use - Equipment	(170,279)	(152,390)	10,070	(312,599)
<i>Total Lease Assets</i>	<u>(179,169)</u>	<u>(158,667)</u>	<u>10,070</u>	<u>(327,766)</u>
<i>Subscription Assets</i>				
Intangible Right to Use - Software	(32,769)	(34,643)	0	(67,412)
<i>Total Amortization</i>	<u>(1,243,806)</u>	<u>(281,221)</u>	<u>54,942</u>	<u>(1,470,085)</u>
<i>Total Accumulated Depreciation/Amortization</i>	<u>(139,524,540)</u>	<u>(6,214,267) *</u>	<u>976,985</u>	<u>(144,761,822)</u>
<i>Total Depreciable/Amortizable Capital Assets, Net</i>	<u>69,762,066</u>	<u>(308,492)</u>	<u>(353,450)</u>	<u>69,100,124</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$83,533,703</u>	<u>\$6,548,304</u>	<u>(\$459,298)</u>	<u>\$89,622,709</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

	Depreciation	Amortization			Total		
		Intangible Assets	Lease Assets	Subscription Assets			
<b>Governmental Activities:</b>							
General Government:							
Legislative and Executive	\$522,665	\$2,745	\$40,888	\$22,456	\$588,754		
Judicial	79,192	16,668	2,871	12,187	110,918		
Public Safety	1,548,579	51,242	111,618	0	1,711,439		
Public Works	3,473,056	17,256	0	0	3,490,312		
Health	184,275	0	0	0	184,275		
Human Services	109,352	0	3,290	0	112,642		
Conservation and Recreation	15,927	0	0	0	15,927		
<b>Total</b>	<b>\$5,933,046</b>	<b>\$87,911</b>	<b>\$158,667</b>	<b>\$34,643</b>	<b>\$6,214,267</b>		

Capital asset activity for business-type activities for the year ended December 31, 2024, was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
<b>Business-Type Activities</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$524,872	\$0	\$0	\$524,872
Construction in Progress	3,982,648	3,434,689	(1,297,780)	6,119,557
<b>Total Nondepreciable Capital Assets</b>	<b>4,507,520</b>	<b>3,434,689</b>	<b>(1,297,780)</b>	<b>6,644,429</b>
<i>Depreciable/Amortizable Capital Assets</i>				
<i>Tangible Assets</i>				
Buildings and Improvements	6,329,072	0	0	6,329,072
Machinery and Equipment	4,205,916	6,195	0	4,212,111
Vehicles	970,811	543,707	(291,438)	1,223,080
Sewer/Water Lines	41,621,025	1,352,324	0	42,973,349
<b>Total Tangible Assets</b>	<b>53,126,824</b>	<b>1,902,226</b>	<b>(291,438)</b>	<b>54,737,612</b>
<i>Intangible Assets</i>				
Intangible Assets - Software	20,340	0	0	20,340
<b>Total Depreciable/Amortizable Capital Assets</b>	<b>53,147,164</b>	<b>1,902,226</b>	<b>(291,438)</b>	<b>54,757,952</b>
<i>Less Accumulated Depreciation/Amortization</i>				
<i>Depreciation</i>				
Buildings and Improvements	(3,994,001)	(126,752)	0	(4,120,753)
Machinery and Equipment	(2,235,589)	(117,512)	0	(2,353,101)
Vehicles	(844,981)	(54,542)	291,248	(608,275)
Sewer/Water Lines	(14,267,959)	(660,254)	0	(14,928,213)
<b>Total Depreciation</b>	<b>(21,342,530)</b>	<b>(959,060)</b>	<b>291,248</b>	<b>(22,010,342)</b>
<i>Amortization</i>				
<i>Intangible Assets</i>				
Intangible Assets - Software	(20,340)	0	0	(20,340)
<b>Total Accum. Depreciation/Amortization</b>	<b>(21,362,870)</b>	<b>(959,060)</b>	<b>291,248</b>	<b>(22,030,682)</b>
<b>Total Depreciable/Amortizable Capital Assets, Net</b>	<b>31,784,294</b>	<b>943,166</b>	<b>(190)</b>	<b>32,727,270</b>
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$36,291,814</b>	<b>\$4,377,855</b>	<b>(\$1,297,970)</b>	<b>\$39,371,699</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

**Note 12 – Internal Activity**

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2024, consisted of the following:

Transfer to	Transfer from			
	General	Board of Developmental Disabilities	Other Governmental Funds	Total
County Building Improvement	\$400,000	\$0	\$0	\$400,000
Other Governmental Funds	7,819,261	521,603	3,000	8,343,864
Total	<u>\$8,219,261</u>	<u>\$521,603</u>	<u>\$3,000</u>	<u>\$8,743,864</u>

Transfers are 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 unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed. The general fund transferred \$400,000 to the County building improvement fund to support capital projects, \$224,030 to the public assistance fund to be used for a mandated share of funding, \$5,349,922 to the children's services fund for foster care services, \$413,165 to various other special revenue funds to support programs accounted for in those funds, and \$1,832,144 to various capital projects funds to support capital projects. The board of developmental disabilities fund transferred \$521,603 to the board of developmental disabilities capital improvements fund to support capital projects. Transfers between other governmental funds were to move monies to the funds required to expend them.

***Interfund Balances***

Interfund balances for the year ended December 31, 2024, consisted of the following:

Interfund Payable	Interfund Receivable					Total
	General	Motor Vehicle License and Gas Tax	Other Governmental Funds	Sewer District	Internal Service Funds	
<b>Governmental Funds:</b>						
General	\$0	\$335	\$1,617,429	\$0	\$9,998	\$1,627,762
Board of Developmental Disabilities	11,963	189	0	0	1,428	13,580
Motor Vehicle License and Gas Tax	11,203	0	0	0	259	11,462
Local Fiscal Recovery	6,325	0	0	32,300	0	38,625
County Building Improvement	761,746	0	0	0	0	761,746
Other Governmental Funds	842,989	188	131,038	0	1,596	975,811
<b>Proprietary Funds:</b>						
Sewer District	278,765	0	86,130	0	808	365,703
Water District	75,502	0	156,798	0	1,001	233,301
Internal Service Funds	0	0	1,990	0	0	1,990
Total	<u>\$1,988,493</u>	<u>\$712</u>	<u>\$1,993,385</u>	<u>\$32,300</u>	<u>\$15,090</u>	<u>\$4,029,980</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

Interfund balances at December 31, 2024, represent charges for services, reimbursable expenditures, interfund advances, or manuscript bonds. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made.

All interfund balances are expected to be paid within one year except as follows:

Long-Term Interfund Balance Description	Fund with Interfund Receivable	Fund with Interfund Payable	Total Balance	Long-Term Balance
August 2023 Advance	General	Public Assistance	\$500,000	\$416,667
November 2023 Advance	General	Public Assistance	233,000	194,167
Settlement fronted by general fund	General	Sewer District	165,000	150,000
Repayment of 2018 settlement	General	Sewer District	108,206	99,883
Repayment of 2018 settlement	General	Water District	72,137	66,588
Repayment of new building costs	Capital Projects	Sewer District	86,130	64,596
Repayment of new building costs	Capital Projects	Water District	61,527	46,146
Well protection plan**	Capital Projects	Water District	95,271	79,331
Manuscript bonds**	General	County Building Improvement	761,611	727,693
			<u>\$2,082,882</u>	<u>\$1,845,071</u>

Repayment of the above long-term amounts are as follows:

Long-Term Interfund Balance Description	Repayment Plan	Repayment Term	First Year of Repayment
August 2023 Advance	\$13,889 per month	3 years	2025
November 2023 Advance	\$6,472 per month	3 years	2025
Settlement fronted by general fund	\$15,000 per year	20 years	2016
Repayment of 2018 settlement	\$8,324 per year	15 years	2023
Repayment of 2018 settlement	\$5,549 per year	15 years	2023
Repayment of new building costs	\$21,534 per year*	30 years	1998
Repayment of new building costs	\$15,381 per year*	30 years	1998
Well protection plan**	\$1,402 per month**	10 years	2020
Manuscript bonds**	Semiannual payments**	25 years	2019

\*Repayments are \$3,076 per month with the sewer district paying 7 months and the water district paying 5 months.

\*\*Repayments for the well protection plan and the manuscript bonds include interest. The amortization details of these amounts are described in the subsequent paragraphs.

In 2020, the capital projects fund advanced \$160,000 to the water district fund for the well protection plan. The advance will be repaid with 1 percent interest. Repayments began in November 2020. The 2024 principal repayments totaled \$15,782. Principal and interest requirements to repay the balance outstanding at year end are as follows:

Year	Well Protection Advance	
	Principal	Interest
2025	\$15,940	\$880
2026	16,101	719
2027	16,262	558
2028	16,425	395
2029	16,591	229
2030	13,952	64
Totals	<u>\$95,271</u>	<u>\$2,845</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

The manuscript bonds are courthouse improvement bonds issued at an original rate of 3.61 percent and due on December 31, 2043. The interest rate is adjusted every fifth anniversary of the dated date (December 2017), and a rate of 5.618 percent commenced on December 18, 2022. The bonds were used for the repair and renovation of the County courthouse dome. The manuscript bonds were issued by the County (County building improvement fund) and purchased by the County Treasurer as an investment (general fund). The amount of bonds issued was \$750,000 in 2018 and \$137,229 in 2019. 2024 principal repayments totaled \$10,694, leaving \$761,611 bonds outstanding at year end. Principal and interest requirements to retire the courthouse improvement manuscript bonds outstanding at December 31, 2024, are as follows:

Year	Courthouse Improvement Bonds	
	Principal	Interest
2025	\$33,918	\$63,246
2026	24,230	40,546
2027	25,610	39,166
2028	27,069	37,707
2029	28,611	36,165
2030-2034	169,445	154,435
2035-2039	223,531	100,350
2040-2043	229,197	29,907
Totals	<u>\$761,611</u>	<u>\$501,522</u>

## **Note 13 – Risk Management**

### ***Property and Liability***

The County 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. During 2006, the County joined Public Entity Risk Consortium (PERC), a joint self-insurance pool for Ohio public entities. The County obtains coverage through PERC for all County real and personal property, commercial general liability including law enforcement liability, public official's liability, and automobile insurance. Arthur J. Gallagher & Company is the administrator. PERC and its excess insurance carriers cover up to \$500,000,000 per occurrence for real and personal property; \$2,000,000 per occurrence for General Liability, Law Enforcement Liability, Automobile Liability, Public Official's Liability, and Ohio Stop Gap, all of which are subject to a \$50,000 self-insured retention by the County, except Automobile Liability and Automobile Physical Damage, which are at \$10,000 and \$5,000, respectively. PERC's excess insurance carriers are Travelers Casualty and Surety Company of America for Property, Underwriter's at Lloyd's of London for Primary Liability, and Genesis Insurance Company for Excess Liability.

The County also carries a \$400,000 employee dishonesty policy, a \$200,000 forgery policy, money and securities coverage of \$200,000, computer fraud coverage of \$200,000, funds transfer fraud coverage of \$200,000, and a \$75,000 social engineering fraud aggregate through Allmerica Financial Benefit Insurance Company, subject to a \$5,000 deductible, and a comprehensive Boiler and Machinery policy with Travelers Property Casualty Company of America on all County buildings with the property damage limits of \$100,000,000 subject to a \$10,000 deductible.

The County also carries a \$1,500,000 cyber liability coverage and a \$250,000 social engineering coverage from Travelers Bond and Specialty Insurance Company, subject to a \$25,000 deductible.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

***Employee Health Insurance***

The County has contracted with the Tuscarawas County Healthcare Consortium (the Consortium) to provide employee medical, hospitalization, prescription drug and vision benefits. The Consortium is organized under Chapter 167 of the Ohio Revised Code and is composed of twenty-nine members. Rates are set by the Consortium's board of directors. The County pays a monthly contribution, which is placed in a common fund from which claim payments are made for all participating members. Claims are paid for all participants regardless of claims flow. The Consortium is a separate and independent entity governed by its own set of by-laws and constitution. All assets and liabilities are the responsibility of the Consortium. The program is operated as a full indemnity program with no financial liability (other than monthly premiums) or risk to the County. The Consortium maintains stop gap loss insurance with Aultcare for \$200,000 on an individual basis. The Consortium shall pay the run out of all claims for a withdrawing Member. Any Member which withdraws from the Consortium pursuant to the Consortium Agreement shall have no claim to the Consortium's assets.

Depending on the level of coverage selected by the employee, the County pays premiums between \$1,241.97 and \$2,503.31 for the family plan and between \$667.05 and \$770.87 for the single plan per employee per month. Premiums are paid by the fund that pays the salary for the employee. Depending on level of coverage selected, employees on the family plan are required to contribute between \$60.10 and \$341.36 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$32.48 and \$105.12 per month toward their healthcare insurance.

Effective August 1, 2014, the County provides a \$10,000 life insurance policy and pays a \$2.60 monthly premium per eligible employee for this benefit. The death benefit was previously self-funded and, in 2005, since the program was adequately funded, the County Commissioners suspended charges to departments for the monthly premiums for the death benefit. Previously accumulated monies for this purpose are currently funding the monthly premiums and the departmental charge suspension will continue until the Commissioners reinstate the charges.

For 2024, the Board of Developmental Disabilities joined the county health insurance plan, which provided medical and vision coverage through AultCare Insurance Company. Depending on the level of coverage selected by the employee, the Board of Developmental Disabilities pays premiums between \$1,016.41 and \$2,196.09 for the family plan and between \$553.40 and \$681.75 for the single plan per employee per month. Premiums are paid by the fund that pays the salary for the employee. Depending on level of coverage selected, employees on the family plan are required to contribute between \$85.69 and \$186.13 per month towards their healthcare insurance, and employees on the single plan are required to contribute between \$44.37 and \$54.82 per month toward their healthcare insurance. The County has dental insurance provided by Humana. For the employees of the Board of Developmental Disabilities, there are 2 plans available: low and high plans. For the dental low, employer's rates are \$16.05 for single and family, and employee's rates range from \$0 for single to \$54.64 for family. For the dental high, employer's rates range from \$39.49 for single to \$42.49 for family, and employee's rates range from \$3.00 for single to \$87.28 for family.

The Board of Developmental Disabilities also provided, at no cost to the employees, term life insurance and accidental death and dismemberment insurance through American United Life Insurance Company in the amount of \$30,000 for all full-time employees, at a cost to the County of \$3.75 per month, \$19,500 for employees 70 to 74 years of age, and \$15,000 for employees 75 years of age and older.

***Workers' Compensation***

The County participated in the State Workers' Compensation retrospective rating and payment system prior to 2015. Once the County received notice of the claims paid by the Bureau of Workers' Compensation, the County reimbursed the State for claims paid on the County's behalf. The payable was then reclassified

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

from claims payable to intergovernmental payable. Although the County is no longer under the system, the plan involved a ten-year window where the County was responsible for the payment of actual claim costs for employees injured within the years that the County participated in the retrospective rating plan. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

At December 31, 2024, no claims liability remained, as the final billing for the retrospective rating years occurred in 2024, showing no amounts due. The portion of claims and contractual services expense that is associated with the County's custodial funds is presented as an external portion expense on the statement of activities. Changes in the fund's intergovernmental and claims liability amounts for 2023 and 2024 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Change in Workers' Compensation Estimate	Balance at End of Year
2023	\$27,137	\$0	(\$27,137)	\$0	\$0
2024	0	0	0	0	0

For 2024, the County participated in the County Commissioners' Association of Ohio Workers' Compensation Group Rating Plan (the Plan), an insurance purchasing pool (See Note 21). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience, and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than the individual rate.

In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plan's executive committee calculates the total savings which accrued to the Plan through its formation, and collects contributions from and pays rebates to the various participants. The participants determined to be eligible for the Plan filing receive the share of the Plan savings which is equal to the total savings of all Plan members multiplied by the percentage found by dividing the participant's individual payroll by the total payroll of all participating Plan members. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. Sedgwick provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided 10 days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the County is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any county leaving the Plan allows representatives of the Plan to access loss experience for three years following the last year of participation.

#### **Note 14 – 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 vacation time carries over from year to year at varying amounts depending on the policy or union agreement each employee falls under. Accumulated, unused sick leave is paid to employees who retire at varying rates depending on length of service.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

**Note 15 – Long-Term Obligations**

Original issue amounts and interest rates of the County's debt issues were as follows:

Debt Issue	Interest Rate	Original Issue Amount	Date of Maturity
<b>Governmental Activities:</b>			
<b><i>General Obligation Bonds from Direct Placement:</i></b>			
2010 - County Building Improvement Bonds	5.28 %	\$1,450,000	2025
<b><i>Financed Purchases from Direct Borrowings:</i></b>			
2022 - Commissioners Copier - US Bank Equipment Finance	10.36	6,230	2027
2022 - Parks Copier - US Bank Equipment Finance	10.36	6,230	2027
2024 - Tasers - Axon Enterprise, Incorporated	2.75	211,869	2028
<b>Business-Type Activities:</b>			
<b><i>USDA Revenue Bonds from Direct Placement:</i></b>			
Water - 2023 Water System Improvements	2.75	2,232,000	2063
<b><i>USDA General Obligations Bonds from Direct Placement:</i></b>			
Water - 2011 Water Meter Project	3.38	503,000	2025
<b><i>OPWC Loans from Direct Borrowings:</i></b>			
Sewer - 2005 Sandyville Pump Station	0.00	55,000	2025
Sewer - 2005 Mineral City Broadway Street	0.00	157,119	2026
Sewer - 2006 Power Generator Phase II	0.00	166,616	2028
Sewer - 2007 Midvale Barnhill	0.00	172,655	2028
Sewer - 2009 Stone Creek Wastewater System	0.00	500,000	2032
Sewer - 2011 Wastewater Treatment Plant	0.00	350,400	2032
Sewer - 2013 Sandyville Pump Station #2	0.00	415,728	2034
Sewer - 2013 Dover Township Sewer Extension Phase I	0.00	154,900	2034
Sewer - 2019 Wilkshire Hills WWTP Headworks	0.00	253,742	2040
Sewer - 2023 Sanitary Sewer Projects	0.00	53,049	2043
Water - 2006 Emergency Power Generator Phase I	0.00	130,517	2026
Water - 2007 Wainwright Water System Improvements	0.00	151,046	2028
Water - 2013 Dundee Water System Improvements	0.00	400,000	2034
Water - 2014 Wilkshire Water Storage Repairs	0.00	84,000	2035
Water - 2016 Kerns Drive Waterline Replacement	0.00	149,081	2036
Water - 2019 Zoarville Water Transmission Line	0.00	189,535	2040
<b><i>OWDA Loans from Direct Borrowings:</i></b>			
Sewer - 2009 Mineral City Sewer Improvements	3.00	2,494,966	2028
Sewer - 2014 Wilkshire Aerator Replacement	2.94	75,248	2033
Sewer - 2015 Sandyville-East Sparta Upgrade	2.28	1,065,685	2038
Sewer - 2021 Refinance of USDA-RD Loan Stone Creek Sewer	1.39	1,139,146	2041
Sewer - 2024 Combination Jet Vacuum Machine	3.46	175,377	2030
Sewer - 2024 Wilkshire Hills WWTP Upgrade	3.66	Not Finalized	Not Finalized
Water - 2013 Dundee WTP	3.34	87,511	2033
Water - 2013 Sandyville Water Transmission	3.42	290,000	2033
Water - 2019 Wilkshire Hills Well #2 Replacement	1.78 - 1.87	180,457	2040
Water - 2021 Refinance of USDA-RD Loan Sandyville Water System	1.77	4,589,553	2051
Water - 2023 Dundee Water System Expansion	3.86	Not Finalized	Not Finalized
Water - 2024 Comination Jet Vacuum Machine	3.46	175,376	2030
<b><i>Financed Purchases from Direct Borrowings:</i></b>			
Sewer - Sewer Lines - Twin City Water and Sewer District	0.79	287,000	2028
Sewer - Sewer Lines - Twin City Water and Sewer District	0.79	68,000	2028
Water - 2020 Mini Excavator - KS State Bank	2.69	56,502	2024

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

The changes in the County's long-term obligations during the year consist of the following:

	Balance 1/1/2024	Increase	Decrease	Balance 12/31/2024	Amounts Due In One Year
<b>Governmental Activities:</b>					
County Building Improvement General Obligation Bonds from Direct Placement	\$264,616	\$0	(\$128,861)	\$135,755	\$135,755
Financed Purchases from Direct Borrowings	9,904	211,869	(46,865)	174,908	42,503
<i>Net Pension Liability:</i>					
OPERS	47,583,741	0	(4,298,926)	43,284,815	0
STRS	807,683	0	(197,733)	609,950	0
Total Net Pension Liability	<u>48,391,424</u>	<u>0</u>	<u>(4,496,659)</u>	<u>43,894,765</u>	<u>0</u>
Net OPEB Liability - OPERS	985,581	0	(985,581)	0	0
Leases Payable	1,092,798	13,975	(193,476)	913,297	120,522
Subscriptions Payable	74,939	0	(49,860)	25,079	11,960
Compensated Absences	6,724,478	644,692	0	7,369,170	3,054,604
Asset Retirement Obligations	25,000	0	0	25,000	0
<i>Total Governmental Activities</i>	<u>\$57,568,740</u>	<u>\$870,536</u>	<u>(\$5,901,302)</u>	<u>\$52,537,974</u>	<u>\$3,365,344</u>

**Business-Type Activities:**

**USDA Revenue Bonds from Direct Placement:**

Water - Water System Improvements	\$282,558	\$1,949,442	\$0	\$2,232,000	\$32,600
-----------------------------------	-----------	-------------	-----	-------------	----------

**USDA General Obligation Bonds from Direct Placement:**

Water - Water Meter Project	82,400	0	(40,500)	41,900	41,900
-----------------------------	--------	---	----------	--------	--------

**OPWC Loans from Direct Borrowings:**

Sewer - 2005 Sandyville Pump Station	5,500	0	(2,750)	2,750	2,750
Sewer - 2005 Mineral City Broadway Street	19,640	0	(7,856)	11,784	7,856
Sewer - 2006 Power Generator Phase II	37,486	0	(8,331)	29,155	8,331
Sewer - 2007 Midvale Barnhill	38,845	0	(8,633)	30,212	8,632
Sewer - 2009 Stone Creek Wastewater System	212,500	0	(25,000)	187,500	25,000
Sewer - 2011 Wastewater Treatment Plant	157,725	0	(17,525)	140,200	17,525
Sewer - 2013 Sandyville Pump Station #2	218,262	0	(20,786)	197,476	20,787
Sewer - 2013 Dover Township Sewer Extension Phase I	81,323	0	(7,745)	73,578	7,745
Sewer - 2019 Wilkshire Hills WWTP Headworks	215,681	0	(12,687)	202,994	12,687
Sewer - 2023 Sanitary Sewer Projects	51,723	0	(2,653)	49,070	2,652
<i>Total Sewer</i>	<u>1,038,685</u>	<u>0</u>	<u>(113,966)</u>	<u>924,719</u>	<u>113,965</u>
Water - 2006 Emergency Power Generator Phase I	19,576	0	(6,526)	13,050	6,526
Water - 2007 Wainwright Water System Improvements	37,765	0	(7,552)	30,213	7,552
Water - 2013 Dundee Water System Improvements	210,000	0	(20,000)	190,000	20,000
Water - 2014 Wilkshire Water Storage Repairs	50,000	0	(4,200)	45,800	4,200
Water - 2016 Kerns Drive Waterline Replacement	96,903	0	(7,454)	89,449	7,454
Water - 2019 Zoarville Water Transmission Line	161,105	0	(9,477)	151,628	9,477
<i>Total Water</i>	<u>575,349</u>	<u>0</u>	<u>(55,209)</u>	<u>520,140</u>	<u>55,209</u>
<i>Total OPWC Loans</i>	<u>1,614,034</u>	<u>0</u>	<u>(169,175)</u>	<u>1,444,859</u>	<u>169,174</u>

**OWDA Loans from Direct Borrowings:**

Sewer - 2009 Mineral City Sewer Improvements	708,987	0	(148,787)	560,200	153,661
Sewer - 2014 Wilkshire Aerator Replacement	41,209	0	(3,820)	37,389	3,933
Sewer - 2015 Sandyville-East Sparta Upgrade	842,717	0	(47,708)	795,009	48,801
Sewer - 2021 Refinance of USDA-RD Loan	1,013,946	0	(51,557)	962,389	52,276
Stone Creek Sewer	0	175,377	(25,054)	150,323	25,054
Sewer - 2024 Combination Jet Vacuum Machine	0	4,365	0	4,365	0
<i>Total Sewer</i>	<u>\$2,606,859</u>	<u>\$179,742</u>	<u>(\$276,926)</u>	<u>\$2,509,675</u>	<u>\$283,725</u>

(continued)

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

	Balance 1/1/2024	Increase	Decrease	Balance 12/31/2024	Amounts Due In One Year
<b>Business-Type Activities:</b>					
<i><b>OWDA Loans from Direct Borrowings (continued):</b></i>					
Water - 2013 Dundee WTP	\$48,771	\$0	(\$4,442)	\$44,329	\$4,592
Water - 2013 Sandyville Water Transmission	137,750	0	(14,500)	123,250	14,500
Water - 2019 Wilkshire Hills Well #2 Replacement	153,348	0	(8,062)	145,286	8,207
Water - 2021 Refinance of USDA-RD Loan					
Sandyville Water System	4,289,280	0	(125,155)	4,164,125	127,379
Water - 2023 Dundee Water System Expansion	404	34,019	(3,320)	31,103	0
Water - 2024 Combination Jet Vacuum Machine	0	175,376	(25,054)	150,322	25,053
Total Water	<u>4,629,553</u>	<u>209,395</u>	<u>(180,533)</u>	<u>4,658,415</u>	<u>179,731</u>
Total OWDA Loans	<u>7,236,412</u>	<u>389,137</u>	<u>(457,459)</u>	<u>7,168,090</u>	<u>463,456</u>
<i><b>Financed Purchases from Direct Borrowings:</b></i>					
Sewer	112,577	0	(22,162)	90,415	22,337
Water	11,808	0	(11,808)	0	0
Total Financed Purchases	<u>124,385</u>	<u>0</u>	<u>(33,970)</u>	<u>90,415</u>	<u>22,337</u>
<i><b>Net Pension Liability - OPERS:</b></i>					
Sewer	1,012,420	0	(91,466)	920,954	0
Water	759,315	0	(68,600)	690,715	0
Total Net Pension Liability - OPERS	<u>1,771,735</u>	<u>0</u>	<u>(160,066)</u>	<u>1,611,669</u>	<u>0</u>
<i><b>Net OPEB Liability - OPERS:</b></i>					
Sewer	20,970	0	(20,970)	0	0
Water	15,727	0	(15,727)	0	0
Total Net OPEB Liability - OPERS	<u>36,697</u>	<u>0</u>	<u>(36,697)</u>	<u>0</u>	<u>0</u>
Compensated Absences	360,535	46,437	0	406,972	151,241
<i><b>Total Business-Type Activities</b></i>	<u><i>\$11,508,756</i></u>	<u><i>\$2,385,016</i></u>	<u><i>(\$897,867)</i></u>	<u><i>\$12,995,905</i></u>	<u><i>\$880,708</i></u>

Increases and decreases to compensated absences are presented net on the previous tables.

During 2010, the County issued \$1,450,000, with a 5.28 percent interest rate, in Recovery Zone Economic Development Bonds (RZEDBs) through direct placement in accordance with the American Recovery and Reinvestment Act of 2009 (ARRA). These bonds were issued for the purpose of various County building improvements. These general obligation bonds are backed by the full faith and credit of the County. Payments are made out of the County building improvement fund and continue until maturity in 2025.

There is no repayment schedule for the net pension liability and the net OPEB liability. However, employer pension contributions are made from the following funds: general, board of developmental disabilities, motor vehicle license and gas tax, public assistance, child support enforcement agency, real estate assessment, dog and kennel, delinquent real estate collection, community economic development, felony delinquent care, victim assistance, department of rehabilitation and correction probation grant, mediation grant, juvenile court special projects, law library resource, targeted community alternative to prison, specialized docket payroll, commissioners parks and recreation, workers' compensation, sewer district, and water district funds. For additional information related to the net pension liability and the net OPEB liability, see Notes 22 and 23.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

The financed purchases reported in the governmental activities will be paid from the general fund and the commissioners parks and recreation capital projects fund. The leases payable reported in the governmental activities will be paid from the general fund and the child support enforcement agency special revenue fund. The subscriptions payable reported in the governmental activities will be paid from the general fund and the court computers capital projects fund. The asset retirement obligations would be paid from the general fund. The USDA bonds, the OPWC loans, the OWDA loans, and the financed purchases reported in the business-type activities will be paid from charges for services revenue in the enterprise funds. The loans are not general obligations and are not backed by the full faith and credit of the County.

During 2023, the County entered into contractual agreements with the United States Department of Agriculture (USDA) for a loan for water system improvements in the water district, issued in the form of revenue bonds. The full amount of the forty-year revenue bonds is \$2,232,000, with an interest rate of 2.75 percent. The bond will mature in 2063.

During 2011, the County issued a general obligation bond through direct placement through the United States Department of Agriculture (USDA) for a water meter project in the water district. The fifteen-year bond was issued in the amount of \$503,000, with an interest rate of 3.38 percent. The bond will mature in 2025.

During 2021, the County issued a loan through direct borrowing from the Ohio Water Development Authority (OWDA) for the purpose of currently refunding the 2011 Stone Creek Sanitary Sewer Improvements USDA revenue bond in the sewer district. The twenty-year loan was issued in the amount of \$1,139,146, with an interest rate of 1.39 percent. The loan will mature in 2041.

During 2021, the County issued a loan through direct borrowing from the OWDA for the purpose of currently refunding the 2011 Water Systems Improvements USDA revenue bond in the water district. The 29.5-year loan was issued in the amount of \$4,589,553, with an interest rate of 1.77 percent. The loan will mature on January 1, 2051.

The County has pledged future sewer revenues, net of operating expenses, to repay OPWC and OWDA loans and financed purchases in the Tuscarawas County sewer district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2043. Annual principal and interest payments on these loans are expected to require about 91.9 percent of net revenues and about 19.2 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$3,838,631. Principal and interest for the current year were \$474,036 and total revenues were \$2,472,203.

The County has pledged future water revenues, net of operating expenses, to repay revenue bonds, OPWC and OWDA loans, and financed purchases in the Tuscarawas County water district fund. The purposes, terms and balances outstanding are identified in the preceding tables. The debt is payable solely from net revenues and are payable through 2063. Annual principal and interest payments on these loans are expected to require about 114.4 percent of net revenues and about 20.8 percent of total revenues. The total principal and interest remaining to be paid on the debt is \$9,959,224. Principal and interest for the current year were \$358,494, and total revenues were \$1,726,859.

The County has entered into contractual agreements for construction loans from the Ohio Public Works Commission (OPWC) and the Ohio Water Development Authority (OWDA). Under the terms of these agreements, the OPWC and the OWDA will reimburse, advance, or directly pay the construction costs of approved projects. The OPWC and the OWDA will capitalize administrative costs and construction interest and add them to the total amount of the final loan. These loans are reflected as OPWC loans payable and OWDA loans payable.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

The sewer district's OPWC loan from direct borrowing for the 2013 Dover Township Sewer Extension Phase I is related to a capital asset no longer owned by the County. The related capital asset is owned by the City of Dover after a transfer of operations in 2019.

The County's outstanding OPWC loans from direct borrowings of \$1,444,859 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 such 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.

The County's outstanding OWDA loans from direct borrowings of \$7,168,090 related to business-type activities contain provisions that in the 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.

Lines of credit have been established with the OWDA in the amount of \$1,295,892 for sewer and water projects. Since the repayment schedules have not been finalized, the repayment schedules are not included in the schedule of debt service requirements. Until final repayment schedules are available, the County will pay based on estimates. The balances of the revenue bonds and loans are as follows:

	Balance 12/31/2024	Lines of Credit
<b>OWDA Loans Not Finalized:</b>		
Sewer - 2024 Wilkshire Hills WWTP Upgrade	\$4,365	\$1,227,899
Water - 2023 Dundee Water System Expansion	31,103	67,993
<b>Total OWDA Loans Not Finalized</b>	<b>\$35,468</b>	<b>\$1,295,892</b>

The County has outstanding agreements to lease copiers, postage machines, elections equipment, beds for juvenile detention, and a cell tower, and also has various outstanding contracts for the use of a SBITA vendor's IT software, including elections software and courts system hosting. The future lease/subscription payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease/subscription. A summary of the principal and interest amounts for the remaining leases/subscriptions is as follows:

Year	Leases Payable		Subscriptions Payable	
	Principal	Interest	Principal	Interest
2025	\$120,522	\$26,009	\$11,960	\$1,064
2026	119,758	22,319	13,119	556
2027	120,045	18,103	0	0
2028	110,859	14,289	0	0
2029	106,904	11,067	0	0
2030-2032	335,209	15,191	0	0
<b>Totals</b>	<b>\$913,297</b>	<b>\$106,978</b>	<b>\$25,079</b>	<b>\$1,620</b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

The following is a summary of the County's future annual principal and interest requirements for debt:

Year	Governmental Activities - from Direct Placements/Direct Borrowings			
	General Obligation Bonds		Financed Purchases	
	Principal	Interest	Principal	Interest
2025	\$135,755	\$5,398	\$42,503	\$5,287
2026	0	0	43,867	3,924
2027	0	0	45,031	2,503
2028	0	0	43,507	1,196
<b>Totals</b>	<b>\$135,755</b>	<b>\$5,398</b>	<b>\$174,908</b>	<b>\$12,910</b>

Year	Business-Type Activities - from Direct Placements/Direct Borrowings									
	Revenue Bonds		General Obligation Bonds		OPWC Loans		OWDA Loans		Financed Purchases	
Principal	Interest	Principal	Interest	Principal	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$32,600	\$61,235	\$41,900	\$1,414	\$169,174	\$463,456	\$139,000	\$22,337	\$670	
2026	33,600	60,484	0	0	162,496	473,024	127,590	22,514	494	
2027	34,400	59,560	0	0	152,042	482,840	115,944	22,692	316	
2028	35,400	58,614	0	0	143,562	407,604	104,049	22,872	135	
2029	36,400	57,640	0	0	127,527	328,455	95,759	0	0	
2030-2034	197,500	272,628	0	0	515,820	1,478,588	382,807	0	0	
2035-2039	226,100	243,940	0	0	142,790	1,400,136	250,345	0	0	
2040-2044	259,000	211,091	0	0	31,448	961,825	144,389	0	0	
2045-2049	296,600	173,462	0	0	0	938,802	63,814	0	0	
2050-2054	339,800	130,372	0	0	0	197,892	2,631	0	0	
2055-2059	389,000	81,022	0	0	0	0	0	0	0	
2060-2063	351,600	24,500	0	0	0	0	0	0	0	
<b>Totals</b>	<b>\$2,232,000</b>	<b>\$1,434,548</b>	<b>\$41,900</b>	<b>\$1,414</b>	<b>\$1,444,859</b>	<b>\$7,132,622</b>	<b>\$1,426,328</b>	<b>\$90,415</b>	<b>\$1,615</b>	

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of total valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation for the next \$200,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000. The County's overall debt margin was \$68,150,106 at December 31, 2024.

## **Note 16 – Contingent Liabilities**

### ***Federal and State Grants***

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.

### ***Litigation***

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecutor and outside counsel, ultimate disposition of these claims and lawsuits will not have a material adverse effect, if any, on the financial condition of the County.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

**Note 17 – Significant Commitments**

***Contractual Commitments***

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

Funds/Projects	Contract Amount Outstanding
<b>General Fund:</b>	
Office Contracts	\$317,746
Program Services	254,711
Building and Equipment Maintenance and Repairs	466,461
Utilities	59,544
<b>Special Revenue Funds:</b>	
Public Assistance:	
Program Services	223,292
Motor Vehicle License and Gas Tax:	
Road and Bridge Construction	88,422
Equipment	196,929
Building and Equipment Maintenance and Repairs	114,106
Local Fiscal Recovery Fund:	
Engineering Services and Project Construction	3,156,900
Office Contracts	21,431
Child Support Enforcement Agency:	
Office Contracts	12,848
Equipment	4,436
Real Estate Assessment:	
Appraisal Contracts	293,348
Office Contracts	27,799
Equipment	17,790
Dog and Kennel:	
Office Contracts	15,519
Building and Equipment Maintenance and Repairs	3,864
Community Development Block Grant:	
CHIP CDBG Allocation	69,685
Jail Operations	
Projects	88,144
Repairs	92,379
Equipment	29,674
Utilities	14,177
Felony Delinquent Care:	
Program Services	9,634
Sheriff Concealed Handgun License:	
Program Services	31,015

(continued)

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

Funds/Projects (continued)	Contract Amount
	Outstanding
<b>Capital Projects Funds:</b>	
Capital Projects:	
Building Improvements	\$940,477
County Building Improvement:	
Building Improvements	3,607,812
Hazardous Materials Equipment:	
Equipment	386
<b>Enterprise Funds:</b>	
Sewer District:	
Utilities	61,886
Engineering Services and Project Construction	2,678,704
Building and Equipment Maintenance and Repairs	33,113
Water District:	
Utilities	13,443
Engineering Services and Project Construction	506,174
Building and Equipment Maintenance and Repairs	25,536

The remaining commitments were encumbered at year end. The amounts of \$159,593 in accounts payable and \$637,308 in contracts payable have been capitalized for governmental activities as well as \$150,300 in contracts payable for business-type activities.

***Encumbrances***

Encumbrances are commitments related 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:

<b>Governmental Funds:</b>	
General	\$1,908,910
Board of Developmental Disabilities	462,810
Motor Vehicle License and Gas Tax	400,254
Local Fiscal Recovery	3,178,331
County Building Improvement	3,640,740
Other Governmental Funds	<u>4,564,734</u>
Total Governmental	<u>\$14,155,779</u>
<b>Proprietary Funds:</b>	
Sewer District	\$2,875,202
Water District	588,402
Internal Service Funds	<u>34</u>
Total Proprietary	<u>\$3,463,638</u>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

## **Note 18 – Joint Ventures**

### ***Tuscarawas County Regional Planning Commission (Commission)***

The County participates in the Tuscarawas County Regional Planning Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among Tuscarawas County, and certain municipalities and townships. Of the 60 members of the Commission board of trustees, the County appoints 10. Each member's control over the operation of the Commission is limited to its representation on the board. The Commission has the purpose and duty to make studies, maps, plans, recommendations, and reports concerning the physical, environmental, social, economic, and governmental characteristics, functions and services, and other aspects of the region or the County, respectively.

Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. The Commission is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2024, the County contributed \$61,000 which represents 55 percent of total contributions. Complete financial statements can be obtained from the Regional Planning Commission, Tuscarawas County, Ohio.

### ***Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties (ADAMHS Board)***

The ADAMHS Board is responsible for developing, coordinating, modernizing, funding, monitoring, and evaluating a community-based mental health and substance abuse program. The ADAMHS Board is managed by a fourteen-member board of trustees, five appointed by the commissioners of Tuscarawas County, three by Carroll County, and six appointed by the director of the State Department of Mental Health and Addiction Services. The trustees exercise total control of the operation of the ADAMHS Board including budgeting, appropriating, contracting, and designating management. Continued existence of the ADAMHS Board is dependent on the County's continued participation; however, the County does not have an equity interest in the ADAMHS Board. The ADAMHS Board is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. In 2024, the County contributed \$792,510 to the ADAMHS Board towards constructions costs for the Men's Residential Center. Complete financial statements can be obtained from the ADAMHS Board, Tuscarawas County, Ohio.

## **Note 19 – Jointly Governed Organizations**

### ***Tuscarawas County Family and Children First Council (Council)***

The Council provides services to multi-need youths in Tuscarawas County. There are thirty organizations which are members of the Council. The operations of the Council are controlled by a board consisting of representatives of the member organizations. Members refer cases to the Council which determines how the case is to be handled. The Board exercises total control over the operations of the Council including budgeting, appropriating, contracting, and designating management. Each organization's degree of control is limited to its representation on the Board. In 2024, the County contributed \$17,000 to the Council.

### ***Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)***

The District provides solid waste disposal, recycling opportunities, and other waste management services and is controlled by a Board of Directors consisting of nine members; three County Commissioners of each of the three member counties. The Board exercises total control over the operations of the District including

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. In 2024, the District's revenues were received from haulers; no monies were contributed by the County.

***Community Improvement Corporation of Tuscarawas County (Corporation)***

The Corporation was formed to advance, encourage, and promote the industrial, economic, commercial, and civic development and is operated by Tuscarawas County, New Philadelphia, Dover, Uhrichsville, Dennison, Strasburg, Sugarcreek, and Gnadenhutten. It is controlled by 25 trustees consisting of the three County Commissioners, the mayor of each participating city and village and fifteen self-elected trustees. The Board exercises total control over the operations of the Corporation including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. In 2024, the County made no contributions to the Corporation.

***Tuscarawas County Economic Development Corporation, Incorporated (TCEDC)***

The purpose of the Tuscarawas County Economic Development Corporation, Incorporated, is to promote business and industry within Tuscarawas County. TCEDC is a legally separate, not-for-profit corporation, (organized under Section 501 (C) (3) of the Internal Revenue Code) served by a board of directors made up of eighteen members. Mandatory appointments include the chief elected official from each of the cities of Dover, New Philadelphia, and Uhrichsville; one County Commissioner and two designees appointed by the County Commissioners; and one member from the Tuscarawas County Township Association. Additional directors are elected on recommendations of the Board's nominating committee. Each member's degree of control is limited to its representation on the Board. In 2024, the County contributed \$1,000,000 to TCEDC for the broadband project.

***Area Agency on Aging, Region 9 (Agency)***

The Area Agency on Aging, Region 9 is a not-for-profit corporation (organized under Section 501 (C) (3) of the Internal Revenue Code) that assists nine counties, including Tuscarawas County, in providing services to senior citizens in the Agency's service area. The Agency is governed by a board of trustees composed of representatives from each participating County. The Board has total control over budgeting, personnel, and all other financial matters. The Agency receives Title III monies to be used for programs within member Counties. The Board exercises total control over the operations of the Agency including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The Agency has no outstanding debt. In 2024, no monies were received from the County.

***Tuscarawas County Tax Incentive Review Council (TCTIRC)***

The TCTIRC is a jointly governed organization, created as a regional council of governments pursuant to State statutes. TCTIRC has 55 members, consisting of 3 members appointed by the County Commissioners, 22 members appointed by municipal corporations, 18 members appointed by township trustees, 1 member from the County Auditor's Office, and 11 members appointed by boards of education located within the County. The TCTIRC reviews and evaluates the performance of each Enterprise Zone Agreement. This body is advisory in nature and cannot directly impact an existing Enterprise Zone Agreement; however, the Council can make written recommendations to the legislative authority that approved the agreement. There is no cost associated with being a member of this Council. The Board exercises total control over the operations of the TCTIRC including budgeting, appropriating, contracting, and designating management. Each participant's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2024.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

***Stark Regional Community Corrections Center (SRCCC)***

SRCCC is a community-based correctional facility which serves the Common Pleas judges of the four-county area of Holmes, Stark, Tuscarawas, and Wayne Counties. All funding comes from the Ohio Department of Rehabilitation and Correction (ODRC). The facility operates with 154 beds and serves both male and female offenders. The maximum sentence is 180 days. The facility is governed by a Facility Governing Board that meets on a quarterly basis to review and approve all facility-related matters, including safety and security, policies and procedures, programming and fiscal. The Facility Governing Board adopts an annual budget, authorizes expenditures, and hires a Director. A Judicial Advisory Board, made up of the Common Pleas judges appoints two-thirds of the members to the Facility Governing Board and advises the Board as needed. The Board exercises total control over the operations of the SRCCC including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The County did not make any contributions to this organization in 2024.

***Ohio Mid-Eastern Governments Association (OMEGA)***

OMEGA is a ten-county regional council of governments composed of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, 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 21-member executive board composed of members appointed from each participating county and cities within each county. City membership is voluntary. A county commissioner serves as the County's representative on the board. The Board exercises total control over the operations of OMEGA including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. Each member currently pays a per capita membership fee based on the most recent United States census. During 2024, OMEGA received \$8,580 from Tuscarawas County for an annual fee. OMEGA has no outstanding debt. Information can be obtained from 326 Highland Avenue, Suite B, Cambridge, Ohio 43725.

***Mid-Eastern Ohio Regional Council (MEORC)***

MEORC is a jointly governed organization among nineteen counties in Ohio. MEORC provides services to developmentally disabled residents in the participating counties. MEORC is governed by a Board made up of the superintendents of each county's Board of Developmental Disabilities. Revenues are generated by fees and State grants. MEORC does not have any outstanding debt. The Board exercises total control over the operations of MEORC including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The County contributed \$272,411 to this organization in 2024. Information can be obtained from 1 Avalon Road, Mount Vernon, Ohio 43050.

**Note 20 – Related Organizations**

***Tuscarawas County University Branch District (District)***

The Tuscarawas County University Branch District was created to better serve the people of Tuscarawas County by providing higher education at the university level in the Tuscarawas County area. The County Commissioners are responsible for appointing the trustees of the District, but the County's accountability does not extend beyond making the appointments. The County did not make any contributions to this organization in 2024.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

***Tuscarawas County Public Library (Library)***

The County appoints the governing board of the Library; however, the County cannot influence the Library's operation nor does the Library represent a potential financial benefit for or burden on the County. The County serves in a ministerial capacity as taxing authority for the Library. Once the Library Board determines to present a levy to the voters, including the determination of its rate and duration, the County must place the levy on the ballot. The Library determines its own budget. In 2024, the County did not make any contributions to this organization.

***Economic Development and Finance Alliance (Alliance)***

The Economic Development and Finance Alliance is a legally separate entity, statutorily created under Section 4582.02 of the Ohio Revised Code, served by a five-member board of directors. The purpose of the Alliance is to be involved in activities that enhance, foster, aid, provide, or promote transportation, economic development, housing, recreation, education, governmental operations, culture, or research within Tuscarawas County. The County Commissioners appoint the members of the Board, based on recommendations by the Alliance. However, the County cannot influence the Alliance's operation nor does the Alliance represent a potential financial benefit for or burden on the County. The Commissioners are limited in the authority to remove the directors they appoint only for reasons of malfeasance, misfeasance, or nonfeasance. The Alliance determines its own budget. The County did not make any contributions to this organization in 2024.

***Tuscarawas County Transportation Improvement District (District)***

The Tuscarawas County Transportation Improvement District is a legally separate entity, statutorily created under Section 5540.02 of the Ohio Revised Code, served by a board of trustees consisting of five voting members appointed by the Commissioners and two nonvoting members appointed by the Ohio Legislature. The purpose of the District is to improve the transportation system in the territorial jurisdiction of the County of Tuscarawas in order to contribute to the creation or preservation of jobs, employment opportunities and the improvement of the economic welfare of the people within the jurisdiction of the District. The District does not represent a potential financial benefit for or burden on the County, and the District determines its own budget. The County did not make any contributions to this organization in 2024.

***Tuscarawas Regional Water and Sewer District (District)***

The Tuscarawas Regional Water and Sewer District is a legally separate entity, established pursuant to Ohio Revised Code 6119 to provide safe, reliable, and efficient water and sewer services to the Village of Baltic and surrounding areas. The District was established by court entry on April 18, 2024, and an organizational meeting was held on July 8, 2024. Due to the unique geographic distribution of facilities and customers across Holmes, Tuscarawas, and Coshocton counties, Tuscarawas County is unable to offer direct services. The District contracts with Tuscarawas County to operate and maintain the facilities which were previously operated by the Village of Baltic. The District is served by a three-member board of trustees. The County Commissioners appoint two members of the Board, and the Baltic Village Council appoints one member. The County cannot influence the District's operation, nor does the District represent a potential financial benefit for or burden on the County. The Commissioners are limited in the authority to remove the Board members they appoint only for reasons of malfeasance, misfeasance, or nonfeasance. The District determines its own budget. The County did not make any contributions to this organization in 2024.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

## **Note 21 – Shared Risk Pools**

### ***Public Entity Risk Consortium (PERC)***

The County participates in PERC, a shared risk pool which is restricted to mid-size public entities including pools. PERC was formed as an Ohio not-for-profit corporation as authorized by Ohio Revised Code Section 2744.081 and operates a property, crime, and liability insurance program. PERC members include Tuscarawas County, Wayne County, the City of Lorain, and the member participants of four pools: the Buckeye Ohio Risk Management Association, Incorporated (BORMA); the Midwest Pool Risk Management Agency, Incorporated (MPRMA); the Ohio Housing Authority Property and Casualty, Incorporated (OHAPCI); and the State Housing Authority Risk Pool Association, Incorporated (SHARP). Each member appoints one person to the Board of Trustees. The Board of Directors consists of five trustees as determined by the Board of Trustee vote. The Board of Directors governs and administers PERC. Each member's control over the budgeting and financing of PERC is limited to its voting authority and any representation it may have on the Board of Directors. Participation in PERC is by written application subject to approval of the Board of Directors and the payment of premiums. Members are required to remain members of PERC until the end of the PERC fiscal year (November 30). Any member may withdraw from PERC at the end of the PERC fiscal year upon providing at least three months prior notice. The withdrawing member agrees any distribution of surplus PERC funds allocable to the withdrawing member are forfeited by the withdrawing member and shall be distributed to the then remaining members in proportion to their interest in the surplus funds or other equitable manner as determined by the Board of Directors. In 2024, the County made payments in the amount of \$637,054 to PERC. Financial information may be obtained from Gary Cameron, 131 W. Boardman Street, Youngstown, Ohio 44503.

### ***County Commissioners Association of Ohio Workers' Compensation Group Rating Plan***

The County participates in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association of Ohio Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as an insurance purchasing pool.

A group executive committee is responsible for approving the selection of a third-party administrator, reviewing and approving proposed third-party fees, fees for risk management services and administrative fees, providing for the billing and collection thereof, determining ongoing eligibility of each participant, and performing such other acts and functions which may be necessary to the administration of the group. The group executive committee consists of eleven members. Two members are the president and treasurer of CCAOSC; the remaining nine members are representatives of the CCAO group rating plan and group retro plan participants. These nine members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member on the group executive committee in any year, and each elected member shall be a county commissioner or designee.

## **Note 22 – Defined Benefit Pension Plans**

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

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

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities (assets) 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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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/OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represents 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) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost-of-living adjustments, and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which 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 health care 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* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 23 for the required OPEB disclosures.

#### ***Ohio Public Employees Retirement System (OPERS)***

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

combined plan as two separate plans. The County's 2025 financial statements will reflect the effects of the combined plan being consolidated into the traditional pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to Final Average Salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced previously for additional information, including requirements for reduced and unreduced benefits):

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

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

- \* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.
- \*\* This rate is 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 and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

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

For 2024, the County's contractually required contribution was \$3,997,183 for the traditional plan, \$49,996 for the combined plan, and \$77,000 for the member-directed plan. Of these amounts, \$524,932 is reported as an intergovernmental payable for the traditional plan, \$6,456 for the combined plan, and \$9,965 is for the member-directed plan.

***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, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at [www.strsoh.org](http://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 August 1, 2023, any member can retire with unreduced benefits with 34 years of services credit at any age; or 5 years of service credit

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any age; or 5 years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or 5 years of service credit and age 65.

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

Eligibility changes for DB Plan members who retire with actuarially reduced benefits effective August 1, 2023, can retire with 29 years of service credit at any age; or 5 years of service credit and age 60. Effective June 1, 2025 - July 1, 2027, retirement eligibility for reduced benefits is 28 years of service credit at any age; or 5 years of service credit and age 60. Effective on or after August 1, 2027, retirement eligibility for reduced benefits is 29 years of service credit at any age; or 5 years of service credit and age 60.

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with 5 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 50 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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

The County's contractually required contribution to STRS was \$64,023 for 2024. Of this amount, \$2,905 is reported as an intergovernmental payable.

***Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability (asset) for OPERS was measured as of December 31, 2023, and the net pension liability for STRS was measured as of June 30, 2024. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense of the County's defined benefit pension plans:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	0.171488850%	0.086052530%	0.003169950%	
Prior Measurement Date	0.167079900%	0.095478830%	0.003750570%	
Change in Proportionate Share				
	0.004408950%	-0.009426300%	-0.000580620%	
Proportionate Share of the:				
Net Pension Liability	\$44,896,484	\$0	\$609,950	\$45,506,434
Net Pension (Asset)	0	(264,509)	0	(264,509)
Pension Expense	5,565,847	20,107	60,015	5,645,969

2024 pension expense for the member-directed defined contribution plan was \$77,000. The aggregate pension expense for all pension plans was \$5,722,969 for 2024.

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$733,794	\$10,719	\$38,411	\$782,924
Changes of assumptions	0	9,817	28,110	37,927
Net difference between projected and actual earnings on pension plan investments	9,062,027	43,021	0	9,105,048
Changes in proportion and differences between County contributions and proportionate share of contributions	552,699	36,981	64,224	653,904
County contributions subsequent to the measurement date	3,997,183	49,996	35,254	4,082,433
<b>Total Deferred Outflows of Resources</b>	<b><u>\$14,345,703</u></b>	<b><u>\$150,534</u></b>	<b><u>\$165,999</u></b>	<b><u>\$14,662,236</u></b>

**Deferred Inflows of Resources**

Differences between expected and actual experience	\$0	\$26,162	\$334	\$26,496
Changes of assumptions	0	0	21,158	21,158
Net difference between projected and actual earnings on pension plan investments	0	0	52,443	52,443
Changes in proportion and differences between County contributions and proportionate share of contributions	0	32,745	97,277	130,022
<b>Total Deferred Inflows of Resources</b>	<b><u>\$0</u></b>	<b><u>\$58,907</u></b>	<b><u>\$171,212</u></b>	<b><u>\$230,119</u></b>

\$4,082,433 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Year Ending December 31:</b>				
2025	\$2,660,809	\$7,512	(\$21,140)	\$2,647,181
2026	3,195,236	12,778	44,309	3,252,323
2027	5,782,872	25,447	(27,159)	5,781,160
2028	(1,290,397)	(6,749)	(36,477)	(1,333,623)
2029	0	579	0	579
Thereafter	0	2,064	0	2,064
<b>Total</b>	<b><u>\$10,348,520</u></b>	<b><u>\$41,631</u></b>	<b><u>(\$40,467)</u></b>	<b><u>\$10,349,684</u></b>

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

***Actuarial Assumptions – OPERS***

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

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

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

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

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

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (5.9 percent) or one percentage point higher (7.9 percent) than the current rate:

County's proportionate share of the net pension liability (asset)	Current		
	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
OPERS Traditional Plan	\$70,679,130	\$44,896,484	\$23,452,815
OPERS Combined Plan	(160,058)	(264,509)	(346,792)

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

***Actuarial Assumptions – STRS***

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

	June 30, 2024
Inflation	2.50 percent
Salary Increases	From 2.5 percent to 8.5 percent based on service
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 Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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

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

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

\* Final target weights reflected at October 1, 2022.

\*\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and are 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Discount Rate** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described previously. 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, 2024. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2024.

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

	Current		
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$983,956	\$609,950	\$293,605

## **Note 23 – Defined Benefit OPEB Plans**

See Note 22 for a description of the net OPEB liability (asset).

### ***Ohio Public Employees Retirement System (OPERS)***

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care for the Traditional Pension, Combined and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code. Retirees in the Traditional Pension and Combined plans may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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

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

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

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

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

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

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

**Group A** 30 years of qualified health care service credit;

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

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

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

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

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i> Any Age with 10 years of service credit	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i> Any Age with 10 years of service credit	<b>Age and Service Requirements</b> <i>December 1, 2014 or Prior</i> Any Age with 10 years of service credit
<i>January 1, 2015 through December 31, 2021</i> Age 60 with 20 years of service credit or Any Age with 30 years of service credit	<i>January 1, 2015 through December 31, 2021</i> 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	<i>January 1, 2015 through December 31, 2021</i> 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.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

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

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

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

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

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

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

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$31,797 for 2024. Of this amount, \$4,113 is reported as an intergovernmental payable.

***State Teachers Retirement System (STRS)***

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums were reduced by a Medicare Part B premium credit beginning in 2023. The Plan is included in the report of STRS, which can be obtained by visiting [www.strsoh.org](http://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 postemployment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2024, STRS did not allocate any employer contributions to postemployment health care.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability (asset) and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (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:

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	0.166159500%	0.003169950%	
Prior Measurement Date	<u>0.162132750%</u>	<u>0.003750570%</u>	
Change in Proportionate Share	<u>0.004026750%</u>	<u>-0.000580620%</u>	
Proportionate Share of the Net OPEB (Asset)	(\$1,499,629)	(\$60,128)	(\$1,559,757)
OPEB Expense	(188,948)	(14,838)	(203,786)

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

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$0	\$2,614	\$2,614
Changes of assumptions	386,080	7,401	393,481
Net difference between projected and actual earnings on OPEB plan investments	900,612	0	900,612
Changes in proportion and differences between County contributions and proportionate share of contributions	386	3,514	3,900
County contributions subsequent to the measurement date	<u>31,797</u>	<u>0</u>	<u>31,797</u>
Total Deferred Outflows of Resources	<u><u>\$1,318,875</u></u>	<u><u>\$13,529</u></u>	<u><u>\$1,332,404</u></u>

	OPERS	STRS	Total
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$213,441	\$6,480	\$219,921
Changes of assumptions	644,646	27,117	671,763
Net difference between projected and actual earnings on OPEB plan investments	0	2,582	2,582
Changes in proportion and differences between County contributions and proportionate share of contributions	25,237	1,683	26,920
Total Deferred Inflows of Resources	<u><u>\$883,324</u></u>	<u><u>\$37,862</u></u>	<u><u>\$921,186</u></u>

\$31,797 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---



---

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2025	(\$53,889)	(\$8,980)	(\$62,869)
2026	60,704	(3,769)	56,935
2027	701,043	(4,969)	696,074
2028	(304,104)	(4,619)	(308,723)
2029	0	(3,703)	(3,703)
Thereafter	<hr/>	0	<hr/>
	0	1,707	1,707
Total	<hr/>	<hr/>	<hr/>
	<b>\$403,754</b>	<b>(\$24,333)</b>	<b>\$379,421</b>

***Actuarial Assumptions – OPERS***

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

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

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

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Defined Contribution portfolio and the Health Care portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 14.0 percent for 2023.

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for benefits provided through the defined benefit pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2023, these best estimates are summarized in the following table:

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

**Discount Rate** A single discount rate of 5.70 percent was used to measure the total OPEB liability on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 percent. (Fidelity Index's "20-Year Municipal GO AA Index") The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2070. As a

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

***Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate*** The following table presents the County's proportionate share of the net OPEB liability (asset) calculated using the single discount rate of 5.70 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (4.70 percent) or one percentage point higher (6.70 percent) than the current rate:

	1% Decrease (4.70%)	Current Discount Rate (5.70%)	1% Increase (6.70%)
County's proportionate share of the net OPEB liability (asset)	\$824,151	(\$1,499,629)	(\$3,424,547)

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

Retiree health care valuations use a health care cost trend assumption 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	Assumption	1% Increase
County's proportionate share of the net OPEB (asset)	(\$1,561,899)	(\$1,499,629)	(\$1,428,972)

***Actuarial Assumptions – STRS***

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

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

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

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

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

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 22.

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

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

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

	Current		
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB (asset)	(\$48,888)	(\$60,128)	(\$69,909)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB (asset)	(\$70,570)	(\$60,128)	(\$47,570)

#### **Note 24 – Asset Retirement Obligations**

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

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code Section 1301-7-9 and require a County classified as an “owner” or “operator,” to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. The asset retirement obligation (ARO) of \$25,000 associated with the County’s underground storage tanks was estimated by a consultant. There is no remaining useful life for these USTs. The County maintains insurance related to any potential pollution remediation associated with the USTs.

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. Any ARO associated with these public safety issues is not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need addressed; therefore, a reliable estimate amount could not be determined.

#### **Note 25 – Related Party Transactions**

During 2024, the County provided facilities, certain equipment, and salaries for the administration of the Tuscarawas County Healthcare Consortium (the Consortium), a discretely presented component unit of the County. Additionally, the County paid \$9,794,405 to the Consortium during 2024, which represents 78.0 percent of the Consortium’s cash receipts.

#### **Note 26 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio’s state of emergency ended in June 2021, while the national state of emergency ended in April 2023. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

## **Note 27 – Tuscarawas County Healthcare Consortium**

### ***Description of the Entity***

The Tuscarawas County Healthcare Consortium (the Consortium) is a legally separate entity organized under Ohio Revised Code Chapter 167. The Consortium was established January 1, 2017, formed by certain political subdivisions located within Tuscarawas County, for the purpose of obtaining medical and hospitalization benefits for the employees of the members in the Consortium.

Some of the more significant provisions of the Consortium are as follows:

***Board of Directors*** The Consortium shall have a Board of Directors which shall, among other duties, determine the general policy of the Consortium. The Board of Directors consist of five members. Four members shall be appointed by the Tuscarawas County Commissioners and one member shall be appointed by the remaining members by majority vote. The Board of Directors shall include a Chairperson and Vice Chairperson. The election of the Chairperson and Vice Chairperson shall be made annually by the members of the Board of Directors at the first Directors' meeting of the new fiscal year.

The term of the office shall be for two years beginning January 1 and ending December 31. A person appointed to serve as a Director on the Board shall remain in office until (1) the Consortium receives evidence of the appointment of a successor, or (2) the effective time of the withdrawal from or termination of the member from the Consortium.

***Termination of the Consortium*** The Consortium shall be terminated upon majority vote of its members. In the event of termination, all assets must be first used to pay all debts and legal obligations of the Consortium. All assets remaining after the satisfaction of all legal obligations shall be distributed to members on a prorated basis as determined by their membership dues. No member of the Consortium shall be liable for any debt or obligation of the Consortium.

***Withdrawal from Membership*** A member may withdraw from membership in the Consortium by formal action of its governing board and upon six months written notice to the Consortium after such action. The withdrawing member shall become a non-voting member of the Consortium and if serving as a Director shall be deemed to have resigned as a Director upon such notice. Specifics governing the withdrawal of a Consortium member and the run out of all claims for such Consortium member are addressed in Section 10 of the Consortium Agreement.

***Fiscal Agent*** The Fiscal Agent is responsible for administering the financial transactions of the Consortium. For 2024, the Tuscarawas County Auditor served as Fiscal Agent for the Consortium. The Fiscal Agent carries out the responsibilities of the Operating Fund and Reserve Fund, enters into contracts on behalf of the Consortium as authorized by the Board of Directors and carries out such other responsibilities as approved by the Board of Directors and agreed to by the Fiscal Agent. The Fiscal Agent is reimbursed for such costs incurred by it in carrying out its responsibilities as may be approved by the Board of Directors.

***Benefits*** Member contributions are used to provide medical, hospitalization, prescription drug and vision insurance benefits as provided for in the Member's Plan Document and as established by law. The Board of Directors determines, at their discretion, the insurance benefits to be provided by or through the Consortium. Insurance limits, types of claims covered, eligibility for benefits and any deductibles shall be approved by the governing board of each member and shall be described in the Member's Plan Document. The Board of Directors determines, at their discretion, which insurance carriers and policies to utilize to provide benefits pursuant to the Consortium Agreement.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Operating Fund** The Operating Fund consists of all monthly contributions made to the Fiscal Agent in accordance with the Consortium Agreement. Interest earned on monies in the Operating Fund shall be credited to the Operating Fund.

The Fiscal Agent may use the Operating Fund for purposes such as, but not limited to:

1. Transfer funds to a third-party administrator for payment of claims;
2. Pay premiums of the Consortium's stop-loss insurance coverage; and
3. Pay fees of any third-party administrator, Fiscal Agent, consultants and lawyers.

**Reserve Fund** Beginning January 1, 2020, the Board of Directors established a Reserve Fund, pursuant to the Consortium Agreement. Each member must contribute an amount equal to one percent of the monthly premium contributions. The Reserve Fund is maintained by the Fiscal Agent in a separate bank account, and interest earned on these monies is credited to the Reserve Fund. As of December 31, 2024, the Reserve Fund carried a balance of \$1,084,956.

***Summary of Significant Accounting Policies***

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

**Reporting Entity** The reporting entity has been defined in accordance with GASB Statement No. 14, *The Financial Reporting Entity* as amended by GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*. The reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the basic financial statements of the Consortium are not misleading. On this basis, no governmental organizations other than the Consortium itself are included in the financial reporting entity. The Consortium is considered a component unit of Tuscarawas County for reporting purposes.

**Fund Accounting** The Consortium maintains its accounting records in accordance with the principles of "fund" accounting. Fund accounting is a concept developed to meet the needs of government entities in which legal or other restraints require the recording of specific receipts and disbursements. The Consortium uses an enterprise fund to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for public policy, management control, accountability or other purposes.

**Basis of Accounting** Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. For financial statement presentation purposes, the Consortium utilizes the accrual basis of accounting. Under this method of accounting, revenues are recognized when they are earned and expenses are recognized at the time they are incurred.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

**Measurement Focus** The Consortium's activities are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the Consortium's operations are included on the statement of net position. The statement of revenues, expenses, and changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position.

**Unearned Revenue** Unearned revenues represent contributions paid in advance of the coverage date by members at December 31, 2024. The premiums will be recognized as revenue in the month to which they pertain.

**Receivables and Contributions** Receivables from member contributions are shown net of an allowance for uncollectible amounts, if any. Receivables are recorded as an asset in the period that they are earned. Receivables are written off when deemed uncollectible. The Consortium did not report any receivables from members at December 31, 2024.

All members are required to remit monthly contributions to the Consortium, which are used to pay claims and administrative expenses. The monthly contribution is determined for each member in accordance with the number and age of covered employees and dependents and the prior loss experience of the respective member. Member contributions are recorded as revenue in the period that they are earned.

Receivables of \$376,340 reported represent prescription rebates to be received in 2025 related to 2024 claims.

**Net Position** Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Consortium had no restricted net position at year end.

**Estimates** The preparation of the basic 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.

**Implementation of New Accounting Principles** For the year ended December 31, 2024, the Consortium has implemented certain provisions of GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62*, and GASB Statement No. 101, *Compensated Absences*.

GASB Statement No. 100 enhances accounting and financial reporting requirements for accounting changes and error corrections to provide a more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The implementation of GASB Statement No. 100 did not have an effect on the financial statements of the Consortium.

GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences to promote consistency and better meet the information needs of financial statement users. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. The implementation of GASB Statement No. 101 did not have an effect on the financial statements of the Consortium.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

***Deposits and Investments***

Monies held by the Consortium are classified by State statute into three categories.

Active deposits are public deposits necessary to meet the demands on the treasury. Such monies must be maintained either as cash by the Consortium, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Board has identified as not required for use within the current five-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those which are not needed for immediate use, but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the Consortium'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.

Interim monies to be deposited or invested in the following securities:

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;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, 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 described in (1) or (2) provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and, with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

7. The State Treasurer's investment pool (STAR Ohio);
8. Certain bankers' acceptances (for a period not to exceed 180 days) and commercial paper notes (for a period not to exceed 270 days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met;

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the Consortium, 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 qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Deposits** At year-end, \$308,489 of the Consortium's bank balance was covered by the FDIC and the remaining \$834,956 was uninsured, but collateralized through the OPCS.

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of a bank failure, the Consortium will not be able to recover deposits or collateral securities that are in possession of an outside party. The Consortium has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

Eligible securities pledged to the Consortium and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2024, the Consortium's financial institution was approved for a reduced collateral rate of 50 percent. The Consortium negotiated with their financial institution for a higher collateral rate of 102 percent on their accounts. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Consortium to a successful claim by the FDIC.

### ***Risk Management***

The Consortium is a jointly governed organization which acts as a governmental risk pool for health insurance (including prescription and vision) coverage for its 29 member subdivisions. The risk of loss for loss transfers from the member subdivisions to the Consortium upon payment of the monthly premium.

The Consortium employs the services of an outside consultant to assist them in administering the Consortium. The Consortium also uses Aultcare as their third-party administrator.

No employer, employee, or person claiming benefit by or through an employee shall have any claim against the Consortium or any property of the Consortium. The rights and interest of employees and persons claiming by or through employees shall be limited receipt benefits offered by or through the Consortium in accordance with the Consortium Agreement. The Consortium purchases or otherwise provides for the benefit of itself, the Board of Directors and/or the Fiscal Agent such liability insurance with such limits of coverage as approved by the Board of Directors. Any member subdivision which withdraws from the Consortium pursuant to the Consortium Agreement has no claim to the Consortium's assets.

**Tuscarawas County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2024*

---

---

It is not necessary for each member subdivision to hold a reserve for Incurred But Not Reported (IBNR) claims. The IBNR information is presented by the Consortium as required by GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, as amended by GASB Statement No. 30, *Risk Financing Omnibus*, and is not available on an individual subdivision basis.

The Consortium is self-insured for member subdivision employee health insurance claims but maintains stop gap loss insurance with Aultcare for \$200,000 on an individual basis. The Consortium pays covered claims to service providers and recovers these costs from premium charges to member subdivisions based on calculations provided with the Consortium's consultant in conjunction with Aultcare, which is the third-party administrator.

The claims liability of \$1,436,993 reported at December 31, 2024, is based on an estimate provided by the third-party administrator and the requirements of GASB Statement No. 30 which requires that a liability for unpaid claim 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. Changes in the Consortium's claims liability for 2023 and 2024 are as follows:

	December 31	
	2024	2023
Claims payable - beginning of year	<u>\$2,064,309</u>	<u>\$1,362,212</u>
Incurred claims and claim adjustments:		
Provision for insured events of the current year	12,499,570	10,371,249
Change in provision for insured events of prior year	<u>(1,440,438)</u>	<u>(838,282)</u>
Total incurred claims and claim adjustments	<u>11,059,132</u>	<u>9,532,967</u>
Payments:		
Claim payments attributable to claims of current year	11,062,577	8,793,073
Claim payments attributable to claims of prior years	<u>623,871</u>	<u>37,797</u>
Total payments	<u>11,686,448</u>	<u>8,830,870</u>
Claims payable - end of year	<u>\$1,436,993</u>	<u>\$2,064,309</u>

### ***Litigation***

The Consortium is not party to any legal proceedings that would, in the Consortium's opinion, have a material effect on the basic financial statements.

## **Required Supplementary Information**

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Ten Years \**

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.171488850%	0.167079900%	0.165981550%	0.163722420%
County's Proportionate Share of the Net Pension Liability	\$44,896,484	\$49,355,476	\$14,441,066	\$24,243,726
County's Covered Payroll	\$27,475,606	\$25,112,292	\$23,371,801	\$21,141,759
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	163.40%	196.54%	61.79%	114.67%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%

\* 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	2015
0.159247810%	0.158951960%	0.156147690%	0.159493220%	0.159921960%	0.159381200%
\$31,476,410	\$43,533,719	\$24,496,545	\$36,218,197	\$27,700,498	\$19,223,155
\$21,833,051	\$20,924,244	\$20,120,146	\$20,015,462	\$19,722,084	\$19,073,128
144.17%	208.05%	121.75%	180.95%	140.45%	100.79%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Asset*  
*Ohio Public Employees Retirement System - Combined Plan*  
*Last Seven Years (1) \**

	2024	2023	2022
County's Proportion of the Net Pension Asset	0.086052530%	0.095478830%	0.081549840%
County's Proportionate Share of the Net Pension Asset	\$264,509	\$225,034	\$321,311
County's Covered Payroll	\$395,142	\$440,221	\$369,907
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	(66.94%)	(51.12%)	(86.86%)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	144.55%	137.14%	169.88%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

\* Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

2021	2020	2019	2018
0.086249490%	0.083563560%	0.090622250%	0.090183810%
\$248,971	\$174,250	\$101,336	\$122,769
\$353,200	\$371,986	\$387,586	\$369,346
(70.49%)	(46.84%)	(26.15%)	(33.24%)
157.67%	145.28%	126.64%	137.28%

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Asset/Liability*  
*Ohio Public Employees Retirement System - OPEB Plan*  
*Last Eight Years (1) \**

	2024	2023	2022
County's Proportion of the Net OPEB Asset/Liability	0.166159500%	0.162132750%	0.160531120%
County's Proportionate Share of the:			
Net OPEB Asset	\$1,499,629	\$0	\$5,028,080
Net OPEB Liability	0	1,022,278	0
County's Covered Payroll	\$28,605,121	\$26,198,488	\$24,319,358
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(5.24%)	3.90%	(20.68%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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
0.158430100%	0.154336700%	0.154227090%	0.151659500%	0.154899300%
\$2,822,559 0	\$0 21,317,907	\$0 20,107,572	\$0 16,469,104	\$0 15,645,355
\$21,990,509	\$22,749,412	\$21,830,330	\$20,992,542	\$20,845,637
(12.84%)	93.71%	92.11%	78.45%	75.05%
115.57%	47.80%	46.33%	54.14%	54.04%

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Ten Fiscal Years \**

	2024	2023	2022	2021
County's Proportion of the Net Pension Liability	0.003169950%	0.003750570%	0.003419250%	0.003015962%
County's Proportionate Share of the Net Pension Liability	\$609,950	\$807,683	\$760,104	\$385,618
County's Covered Payroll	\$439,971	\$506,586	\$444,521	\$372,150
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	138.63%	159.44%	170.99%	103.62%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

\* Amounts presented for each year were determined as of the County's measurement date, which is June 30th.

See accompanying notes to the required supplementary information.

2020	2019	2018	2017	2016	2015
0.002864900%	0.002576280%	0.002652920%	0.002979410%	0.003291740%	0.003005050%
\$693,204	\$569,729	\$583,318	\$707,765	\$1,101,846	\$830,507
\$345,750	\$302,464	\$301,593	\$327,550	\$346,357	\$313,529
200.49%	188.36%	193.41%	216.08%	318.12%	264.89%
75.50%	77.40%	77.30%	75.30%	66.80%	72.10%

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Asset/Liability*  
*State Teachers Retirement System of Ohio*  
*Last Eight Fiscal Years (1) \**

	2024	2023	2022
County's Proportion of the Net OPEB Asset/Liability	0.003169950%	0.003750570%	0.003419250%
County's Proportionate Share of the:			
Net OPEB Asset	\$60,128	\$72,943	\$88,536
Net OPEB Liability	0	0	0
County's Covered Payroll	\$439,971	\$506,586	\$444,521
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	(13.67%)	(14.40%)	(19.92%)
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 year were determined as of the County's measurement date, which is June 30th.

See accompanying notes to the required supplementary information.

2021	2020	2019	2018	2017
0.003015962%	0.002864900%	0.002576280%	0.002652920%	0.002979410%
\$63,589 0	\$50,351 0	\$42,669 0	\$42,630 0	\$0 116,246
\$372,150	\$345,750	\$302,464	\$301,593	\$327,550
(17.09%)	(14.56%)	(14.11%)	(14.13%)	35.49%
174.70%	182.10%	174.70%	176.00%	47.11%

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*Ohio Public Employees Retirement System*  
*Last Ten Years*

	2024	2023	2022	2021
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$3,997,183	\$3,948,550	\$3,606,404	\$3,358,874
Contributions in Relation to the Contractually Required Contribution	<u>(3,997,183)</u>	<u>(3,948,550)</u>	<u>(3,606,404)</u>	<u>(3,358,874)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$27,810,862	\$27,475,606	\$25,112,292	\$23,371,801
Pension Contributions as a Percentage of Covered Payroll	<u>14.37%</u>	<u>14.37%</u>	<u>14.36%</u>	<u>14.37%</u>
<b>Net Pension Asset - Combined Plan</b>				
Contractually Required Contribution	\$49,996	\$47,417	\$61,631	\$51,787
Contributions in Relation to the Contractually Required Contribution	<u>(49,996)</u>	<u>(47,417)</u>	<u>(61,631)</u>	<u>(51,787)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$416,633	\$395,142	\$440,221	\$369,907
Pension Contributions as a Percentage of Covered Payroll	<u>12.00%</u>	<u>12.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Asset/Liability - OPEB Plan (1)</b>				
Contractually Required Contribution	\$31,797	\$31,916	\$25,839	\$23,106
Contributions in Relation to the Contractually Required Contribution	<u>(31,797)</u>	<u>(31,916)</u>	<u>(25,839)</u>	<u>(23,106)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$28,945,079	\$28,605,121	\$26,198,488	\$24,319,358
OPEB Contributions as a Percentage of Covered Payroll	<u>0.11%</u>	<u>0.11%</u>	<u>0.10%</u>	<u>0.10%</u>

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member-directed plan. The member-directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

2020	2019	2018	2017	2016	2015
\$3,040,691	\$3,135,129	\$3,004,193	\$2,684,159	\$2,466,302	\$2,428,716
(3,040,691)	(3,135,129)	(3,004,193)	(2,684,159)	(2,466,302)	(2,428,716)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$21,141,759	\$21,833,051	\$20,924,244	\$20,120,146	\$20,015,462	\$19,722,084
<u>14.38%</u>	<u>14.36%</u>	<u>14.36%</u>	<u>13.34%</u>	<u>12.32%</u>	<u>12.31%</u>
 \$49,448	 \$52,078	 \$54,262	 \$48,015	 \$45,366	 \$45,609
(49,448)	(52,078)	(54,262)	(48,015)	(45,366)	(45,609)
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$353,200	\$371,986	\$387,586	\$369,346	\$378,050	\$380,075
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>	<u>12.00%</u>	<u>12.00%</u>
 \$19,822	 \$21,775	 \$20,740	 \$225,017	 \$425,955	
(19,822)	(21,775)	(20,740)	(225,017)	(425,955)	
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
\$21,990,509	\$22,749,412	\$21,830,330	\$20,992,542	\$20,845,637	
<u>0.09%</u>	<u>0.10%</u>	<u>0.10%</u>	<u>1.07%</u>	<u>2.04%</u>	

**Tuscarawas County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Years*

	2024	2023	2022	2021
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$64,023	\$66,463	\$66,141	\$58,044
Contributions in Relation to the Contractually Required Contribution	<u>(64,023)</u>	<u>(66,463)</u>	<u>(66,141)</u>	<u>(58,044)</u>
Contribution Deficiency (Excess)	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
County Covered Payroll	\$457,307	\$474,736	\$472,436	\$414,600
Pension Contributions as a Percentage of Covered Payroll	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>
<b>Net OPEB Liability/Asset (1)</b>				

(1) Although the covered payroll for the net OPEB liability is the same as the net pension liability, there were no OPEB related contributions for 2015-2024. STRS did not allocate any employer contributions to postemployment health care; therefore there is no required supplementary information to present related to the statutorily established employer contribution requirements for the net OPEB liability.

See accompanying notes to the required supplementary information.

2020	2019	2018	2017	2016	2015
\$50,548	\$45,882	\$40,961	\$44,912	\$45,199	\$47,905
(50,548)	(45,882)	(40,961)	(44,912)	(45,199)	(47,905)
<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>
\$361,057	\$327,729	\$292,579	\$320,800	\$322,850	\$342,179
<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>	<u><u>14.00%</u></u>

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2024*

---



---

**Changes in Assumptions – OPERS Pension – Traditional Plan**

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

	2022	2019 through 2021	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple see below			
Post-January 7, 2013 Retirees	6.9 percent	7.2 percent	7.5 percent	8 percent
Investment Rate of Return	Individual	Individual	Individual	Individual
Actuarial Cost Method	Entry Age	Entry Age	Entry Age	Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

2024	2.3 percent, simple through 2024 then 2.05 percent, simple
2023	3.0 percent, simple through 2023 then 2.05 percent, simple
2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

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

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2024*

---



---

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 previously described tables.

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

**Changes in Assumptions – OPERS Pension – Combined Plan**

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

	2022	2019 through 2021	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Since 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 7, 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 as follows:

	2022	2017 through 2021	2016 and Prior
Inflation	2.50 percent	2.50 percent	2.75 percent
Projected Salary Increases	Varies by service from 2.50 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 following table	See following table	See following table
Payroll Increases	3 percent	3 percent	3.5 percent
Cost-of-Living Adjustments (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 August 1, 2013, or later COLA commences on fifth anniversary of retirement date.

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2024*

---

---

Investment Rate of Return:

2021 through 2024	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

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

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

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

### **Changes in Assumptions – OPERS OPEB**

Wage Inflation:

Beginning in 2022	2.75 percent
2021 and prior	3.25 percent

Projected Salary Increases (including wage inflation):

Beginning in 2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent

Investment Return Assumption:

Beginning in 2019	6.00 percent
2018	6.50 percent

Municipal Bond Rate:

2024	3.77 percent
2023	4.05 percent
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2024*

---

---

Single Discount Rate:

2024	5.70 percent
2023	5.22 percent
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent

Health Care Cost Trend Rate:

2024	5.50 percent, initial
2023	3.5 percent, ultimate in 2038
2022	5.5 percent, initial
2021	3.5 percent, ultimate in 2036
2020	5.5 percent, initial
2019	3.5 percent, ultimate in 2034
2018	8.5 percent, initial
	3.5 percent, ultimate in 2035
	10.5 percent, initial
	3.5 percent, ultimate in 2030
	10.0 percent, initial
	3.25 percent, ultimate in 2029
	7.5 percent, initial
	3.25 percent, ultimate in 2028

**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 7.45.

**Changes in Benefit Terms – STRS Pension**

For 2022, 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.

**Tuscarawas County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2024*

---

---

**Changes in Benefit Terms – OPERS OPEB**

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

**Changes in Benefit Terms – STRS OPEB**

For 2024, healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes effective January 1, 2025. The larger Medicare trends for years 2027 and 2028 reflect the assumed impact of the expiration of 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 calendar year 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 were to be discontinued beginning January 1, 2020.

**Combining and Individual Fund Statements  
and Schedules**

## ***Fund Descriptions – Nonmajor Funds***

### **Nonmajor Special Revenue Funds**

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

***Public Assistance Fund*** – To account for and report various Federal and State grants restricted for providing public assistance to general relief recipients and pay for their providers of medical assistance, and for certain public social services.

***Child Support Enforcement Agency Fund*** – To account for and report State, Federal and local revenue restricted to administering the County Child Support Enforcement Agency.

***County Wireless 911 Fund*** – To account for and report grant monies restricted for the implementation and operation of a wireless County 911 system.

***911 Emergency System Sales Tax Fund*** – To account for and report revenue derived from the two-year additional 0.5 percent sales and use tax that is restricted for the County's 911 emergency system. Although this sales tax ended on September 30, 2020, late collections continue to be reported in the fund.

***Real Estate Assessment Fund*** – To account for and report restricted State mandated County-wide real estate reappraisals that are funded by charges to the political subdivisions located within the County.

***Children's Services Fund*** – To account for and report revenue from the Federal and State governments restricted to expenditures for subsidized adoptions and for support of children in the custody of the County Department of Human Services as prescribed under the State Children's Services Subsidy Grant program.

***Dog and Kennel Fund*** – To account for and report revenue derived from the sale of dog licenses. Expenditures are restricted to administrating the State of Ohio dog regulations.

***Delinquent Real Estate Collection Fund*** – To account for and report tax collections restricted to enforcing the payment of delinquent taxes.

***Community Mental Health Fund*** – To account for and report a County-wide property tax levy restricted for the operation of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties. The fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided.

***Aging Fund*** – To account for and report a County-wide property tax levy restricted for various programs assisting the senior citizens within the County.

***Commissary Fund*** – To account for and report commissary operations, the profits of which are restricted for purposes that benefit inmates. The fund did not have any budgetary activity in 2024; therefore, budgetary information is not provided.

***OneOhio Fund*** – To account for and report the restricted settlement dollars received as a result of the State of Ohio reaching an agreement with the three largest distributors of opioids.

(continued)

## ***Fund Descriptions – Nonmajor Funds (continued)***

### **Nonmajor Special Revenue Funds (continued)**

**Other Community Improvement Funds** – Smaller Special Revenue Funds operated by the County restricted or committed for community improvement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

*Community Development Block Grant Fund  
Community Economic Development Fund  
Enterprise Zone Fund  
Brownfield Demolition and Site Revitalization Fund  
Moving Ohio Forward Grant Fund*

**Other Law Enforcement Funds** – Smaller Special Revenue Funds operated by the County restricted or committed for law enforcement purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

*Community Corrections Grant Fund  
Multi-County Drug Task Force Fund  
Felony Delinquent Care Fund  
Sheriff Concealed Handgun License Fund  
Victim Assistance Fund  
Jail Diversion Fund  
Sheriff's Continued Professional Training Fund  
Prosecutor's Law Enforcement Fund  
Sheriff's Law Enforcement Fund  
Department of Rehabilitation and Correction Probation Grant Fund  
Smart Ohio Funding Grant Fund*

**Other Funds** – Smaller Special Revenue Funds operated by the County restricted or committed for miscellaneous purposes and subsidized in part by Local, State and Federal monies as well as miscellaneous sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

*Indigent Drivers Alcohol Fund  
Indigent Guardianship Fund  
Legal Research Fund  
Enforcement and Education Fund  
Marriage License Special Fund  
Mediation Grant Fund  
County Court Special Projects Fund  
Juvenile Court Special Projects Fund  
Probate Court Special Projects Fund  
Common Pleas Special Projects Fund  
Juvenile Court Title IV-E Fund  
Department of Treasury Seizure of Monies Fund*

(continued)

## ***Fund Descriptions – Nonmajor Funds (continued)***

### ***Nonmajor Special Revenue Funds (continued)***

*Jury Administration Fund*  
*Help America Vote Act Grant Fund*  
*County Court Interlock Monitor Fund*  
*Juvenile Interlock Alcohol Treatment Fund*  
*Law Library Resource Fund*  
*Department of Justice Seizure of Monies Fund*  
*Targeted Community Alternative to Prison Fund*  
*Specialized Docket Payroll Fund*  
*Emergency Management Agency Special Projects Fund*  
*Hotel Lodging Tax Fund*  
*Probate Court Business Fund*  
*Probate Court Mediation Fund*  
*TUFF Bags Donations Fund*  
*Local Assistance and Tribal Consistency Fund*  
*Court Appointed Special Advocate Fund*  
*Healthy Aging Grant Fund*

***County 911 Fund*** – To account for and report transfers from the general fund expended for the implementation and operation of a County 911 system. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Jail Operations Fund*** – To account for and report transfers from the general fund used for the maintenance and operation of the County Jail. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Certificate of Title Fund*** – To account for and report revenue derived from charges for services expended for the operations of the Title Department. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Growth Fund*** – To account for and report general fund transfers used to set aside funding committed by the County Commissioners to encourage economic development and growth within the County through economic development grants and loans. This fund is included with the general fund for GAAP reporting as it does not have a restricted or committed revenue source.

***Other Funds*** – Smaller Special Revenue Funds operated by the County and subsidized by miscellaneous sources. These funds are included with the general fund for GAAP reporting as they do not have restricted or committed revenue sources. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

*Recorder's Special Fund*  
*Southern District Probation Fund*  
*Public Defender Commission Fund*

(continued)

## ***Fund Descriptions – Nonmajor Funds (continued)***

### **Nonmajor Debt Service Fund**

The debt service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest.

***General Obligation Bond Retirement Fund*** – To account for and report transfers from the capital projects fund assigned to debt payments.

### **Nonmajor Capital Projects Funds**

Capital projects funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

***Permanent Improvement Fund*** – To account for and report transfers from the County general fund assigned for improvement of County owned buildings.

***Board of Developmental Disabilities Capital Improvements Fund*** – To account for and report monies assigned for the improvement of a school and workshop for the developmentally disabled. Transfers from the Board of Developmental Disabilities provided the fund balance.

***Capital Projects Fund*** – To account for and report various revenues assigned for various County capital projects.

***County Building Improvement Fund*** – To account for and report bond proceeds restricted for the construction and improvement of the County building, as well as restricted grants received for County building improvements. For 2023, this fund was a nonmajor fund while for 2024 it is a major fund. Other than the beginning fund balance, no amounts are presented in the nonmajor County building improvement capital projects fund column on the combining statement of revenues, expenditures and changes in fund balances – nonmajor governmental funds as this fund's 2024 activity is presented in the County building improvement major fund column on the statement of revenues, expenditures and changes in fund balances – governmental funds in the basic financial statements. Information for the beginning balance is presented in this combining section to reflect the movement from major to nonmajor. The adjusted balance beginning of year includes a “-“ to indicate this amount is included with the major governmental funds within the basic financial statements.

***Other Funds*** – Smaller Capital Projects maintained by the County. Because budgetary information is adopted separately for each of these funds, a separate budgetary schedule is shown; however, they are considered one fund for GAAP reporting. These funds are as follows:

***Issue II Grants Fund***  
***Hazardous Materials Equipment Fund***  
***Court Computers Fund***  
***Canal Fund***  
***Norma Johnson Nature Preserve Fund***  
***Commissioners Parks and Recreation Fund***

**Tuscarawas County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2024**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,777,344	\$1	\$4,498,434	\$16,275,779
Cash and Cash Equivalents				
In Segregated Accounts	106,661	0	1,787	108,448
Materials and Supplies Inventory	15,645	0	143	15,788
Accounts Receivable	740,459	0	1,300	741,759
Interfund Receivable	1,750,457	0	242,928	1,993,385
Intergovernmental Receivable	1,352,088	0	355,005	1,707,093
Prepaid Items	90,397	0	90,510	180,907
Sales Taxes Receivable	479	0	0	479
Property Taxes Receivable	2,612,365	0	0	2,612,365
Loans Receivable	0	0	1,295,867	1,295,867
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	109,967	0	0	109,967
<i>Total Assets</i>	<u>\$18,555,862</u>	<u>\$1</u>	<u>\$6,485,974</u>	<u>\$25,041,837</u>
<b>Liabilities</b>				
Accounts Payable	\$687,531	\$0	\$149,235	\$836,766
Accounts Payable from Restricted Assets	109,967	0	0	109,967
Accrued Wages	323,052	0	8,972	332,024
Contracts Payable	139,171	0	373,812	512,983
Intergovernmental Payable	895,848	0	3,330	899,178
Matured Compensated Absences Payable	13,846	0	0	13,846
Payroll Withholdings Payable	54,126	0	1,389	55,515
Unearned Revenue	1,287,783	0	0	1,287,783
Interfund Payable	974,111	0	1,700	975,811
<i>Total Liabilities</i>	<u>4,485,435</u>	<u>0</u>	<u>538,438</u>	<u>5,023,873</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,563,143	0	0	2,563,143
Unavailable Revenue	1,330,801	0	246,871	1,577,672
<i>Total Deferred Inflows of Resources</i>	<u>3,893,944</u>	<u>0</u>	<u>246,871</u>	<u>4,140,815</u>
<b>Fund Balances</b>				
Nonspendable	106,042	0	90,653	196,695
Restricted	10,072,081	0	257,386	10,329,467
Committed	4,252	0	0	4,252
Assigned	0	1	5,599,497	5,599,498
Unassigned (Deficit)	(5,892)	0	(246,871)	(252,763)
<i>Total Fund Balances</i>	<u>10,176,483</u>	<u>1</u>	<u>5,700,665</u>	<u>15,877,149</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$18,555,862</u></u>	<u><u>\$1</u></u>	<u><u>\$6,485,974</u></u>	<u><u>\$25,041,837</u></u>

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

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,554,301	\$0	\$0	\$2,554,301
Sales Taxes	5,183	0	0	5,183
Lodging Taxes	607,660	0	0	607,660
Intergovernmental	16,426,201	0	3,036,813	19,463,014
Investment Earnings and Other Interest	42	0	33	75
Licenses and Permits	302,465	0	0	302,465
Fines and Forfeitures	135,798	0	0	135,798
Settlements	300,465	0	0	300,465
Leases and Rentals	0	0	38,338	38,338
Charges for Services	2,344,991	0	140,642	2,485,633
Contributions and Donations	13,955	0	63,353	77,308
Other	237,744	0	74,443	312,187
<i>Total Revenues</i>	<i>22,928,805</i>	<i>0</i>	<i>3,353,622</i>	<i>26,282,427</i>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	1,351,724	0	0	1,351,724
Judicial	901,230	0	0	901,230
Public Safety	1,271,991	0	0	1,271,991
Public Works	1,653,796	0	0	1,653,796
Health	481,190	0	0	481,190
Human Services	20,675,586	0	0	20,675,586
Intergovernmental	1,977,264	0	0	1,977,264
Capital Outlay	0	0	5,318,795	5,318,795
Debt Service:				
Principal Retirement	3,211	0	11,042	14,253
Interest	594	0	2,119	2,713
<i>Total Expenditures</i>	<i>28,316,586</i>	<i>0</i>	<i>5,331,956</i>	<i>33,648,542</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(5,387,781)</i>	<i>0</i>	<i>(1,978,334)</i>	<i>(7,366,115)</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	24,026	24,026
Transfers In	5,990,117	0	2,353,747	8,343,864
Transfers Out	(3,000)	0	0	(3,000)
<i>Total Other Financing Sources (Uses)</i>	<i>5,987,117</i>	<i>0</i>	<i>2,377,773</i>	<i>8,364,890</i>
<i>Net Change in Fund Balance</i>	<i>599,336</i>	<i>0</i>	<i>399,439</i>	<i>998,775</i>
<i>Fund Balances Beginning of Year</i>				
As Previously Reported	9,577,147	1	4,823,105	14,400,253
Change Within Reporting Entity				
Nonmajor Fund to Major Fund				
County Building Improvement	0	0	478,121	478,121
<i>Adjusted Fund Balances Beginning of Year</i>	<i>9,577,147</i>	<i>1</i>	<i>5,301,226</i>	<i>14,878,374</i>
<i>Fund Balances End of Year</i>	<i>\$10,176,483</i>	<i>\$1</i>	<i>\$5,700,665</i>	<i>\$15,877,149</i>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2024*

	Public Assistance	Child Support Enforcement Agency	County Wireless 911	911 Emergency System Sales Tax	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	\$1,002,951	\$374,875	\$776,619	\$3,508,695	\$2,605,040	\$714,934	\$182,031
Cash and Cash Equivalents							
In Segregated Accounts	15,652	0	0	0	0	0	0
Materials and Supplies Inventory	4,992	5,237	0	0	0	0	1,492
Accounts Receivable	276	0	0	0	0	8,340	784
Interfund Receivable	1,750,229	0	0	0	0	0	0
Intergovernmental Receivable	202,711	428,696	0	0	0	591,313	0
Prepaid Items	900	8,131	0	18,324	55,857	1,257	0
Sales Taxes Receivable	0	0	0	479	0	0	0
Property Taxes Receivable	0	0	0	0	0	0	0
Restricted Assets:							
Equity in Pooled Cash and Cash Equivalents	0	0	0	0	0	0	0
<i>Total Assets</i>	<b>\$2,977,711</b>	<b>\$816,939</b>	<b>\$776,619</b>	<b>\$3,527,498</b>	<b>\$2,660,897</b>	<b>\$1,315,844</b>	<b>\$184,307</b>
<b>Liabilities</b>							
Accounts Payable	\$82,667	\$4,817	\$11,000	\$0	\$2,094	\$561,041	\$2,618
Accounts Payable from Restricted Assets	0	0	0	0	0	0	0
Accrued Wages	202,872	59,627	0	0	23,406	0	8,218
Contracts Payable	93,514	0	0	0	4,500	0	0
Intergovernmental Payable	806,471	23,950	0	38,610	9,213	1,355	3,408
Matured Compensated Absences Payable	0	0	0	0	13,846	0	0
Payroll Withholdings Payable	33,335	10,206	0	0	3,998	0	1,429
Unearned Revenue	991,751	0	0	0	0	290,861	0
Interfund Payable	762,058	56,286	0	151	1,013	131,038	507
<i>Total Liabilities</i>	<b>2,972,668</b>	<b>154,886</b>	<b>11,000</b>	<b>38,761</b>	<b>58,070</b>	<b>984,295</b>	<b>16,180</b>
<b>Deferred Inflows of Resources</b>							
Property Taxes	0	0	0	0	0	0	0
Unavailable Revenue	5,043	279,661	0	8	0	212,404	0
<i>Total Deferred Inflows of Resources</i>	<b>5,043</b>	<b>279,661</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>212,404</b>	<b>0</b>
<b>Fund Balances</b>							
Nonspendable	5,892	13,368	0	18,324	55,857	1,257	1,492
Restricted	0	369,024	765,619	3,470,405	2,546,970	117,888	166,635
Committed	0	0	0	0	0	0	0
Unassigned (Deficit)	(5,892)	0	0	0	0	0	0
<i>Total Fund Balances</i>	<b>0</b>	<b>382,392</b>	<b>765,619</b>	<b>3,488,729</b>	<b>2,602,827</b>	<b>119,145</b>	<b>168,127</b>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<b>\$2,977,711</b>	<b>\$816,939</b>	<b>\$776,619</b>	<b>\$3,527,498</b>	<b>\$2,660,897</b>	<b>\$1,315,844</b>	<b>\$184,307</b>

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	OneOhio	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$216,226	\$28,178	\$87,300	\$0	\$361,913	\$137,396	\$734,076	\$1,047,110	\$11,777,344
0	0	0	82,862	0	0	0	8,147	106,661
0	0	0	0	0	600	3,243	81	15,645
0	0	0	0	685,168	0	0	45,891	740,459
0	0	0	0	0	0	107	121	1,750,457
0	47,818	15,860	0	0	17,815	45,764	2,111	1,352,088
0	0	0	0	0	128	1,712	4,088	90,397
0	0	0	0	0	0	0	0	479
0	955,170	1,657,195	0	0	0	0	0	2,612,365
<u>109,967</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>109,967</u>
<u>\$326,193</u>	<u>\$1,031,166</u>	<u>\$1,760,355</u>	<u>\$82,862</u>	<u>\$1,047,081</u>	<u>\$155,939</u>	<u>\$784,902</u>	<u>\$1,107,549</u>	<u>\$18,555,862</u>
\$0	\$0	\$0	\$0	\$0	\$0	\$3,076	\$20,218	\$687,531
109,967	0	0	0	0	0	0	0	109,967
2,106	0	0	0	0	3,113	16,169	7,541	323,052
0	0	0	0	0	41,157	0	0	139,171
918	0	0	0	0	1,250	7,489	3,184	895,848
0	0	0	0	0	0	0	0	13,846
423	0	0	0	0	549	2,744	1,442	54,126
0	0	0	0	0	0	0	5,171	1,287,783
0	0	1,063	0	0	597	398	21,000	974,111
<u>113,414</u>	<u>0</u>	<u>1,063</u>	<u>0</u>	<u>0</u>	<u>46,666</u>	<u>29,876</u>	<u>58,556</u>	<u>4,485,435</u>
0	937,363	1,625,780	0	0	0	0	0	2,563,143
0	65,625	47,275	0	685,168	17,815	17,327	475	1,330,801
0	1,002,988	1,673,055	0	685,168	17,815	17,327	475	3,893,944
0	0	0	0	0	728	4,955	4,169	106,042
212,779	28,178	86,237	82,862	361,913	90,730	732,744	1,040,097	10,072,081
0	0	0	0	0	0	0	4,252	4,252
0	0	0	0	0	0	0	0	(5,892)
212,779	28,178	86,237	82,862	361,913	91,458	737,699	1,048,518	10,176,483
<u>\$326,193</u>	<u>\$1,031,166</u>	<u>\$1,760,355</u>	<u>\$82,862</u>	<u>\$1,047,081</u>	<u>\$155,939</u>	<u>\$784,902</u>	<u>\$1,107,549</u>	<u>\$18,555,862</u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2024*

---

	Public Assistance	Child Support Enforcement Agency	County Wireless 911	911 Emergency System Sales Tax	Real Estate Assessment	Children's Services	Dog and Kennel
<b>Revenues</b>							
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sales Taxes	0	0	0	5,183	0	0	0
Lodging Taxes	0	0	0	0	0	0	0
Intergovernmental	7,200,429	2,000,163	253,982	0	0	3,468,815	2,500
Investment Earnings and Other Interest	42	0	0	0	0	0	0
Licenses and Permits	0	0	0	0	135	0	258,467
Fines and Forfeitures	0	0	0	0	0	0	15,811
Settlements	0	0	0	0	0	0	0
Charges for Services	0	297,341	0	0	1,319,537	0	24,610
Contributions and Donations	160	0	0	0	0	0	12,008
Other	54,588	3,253	0	0	25	157,638	220
<i>Total Revenues</i>	<i>7,255,219</i>	<i>2,300,757</i>	<i>253,982</i>	<i>5,183</i>	<i>1,319,697</i>	<i>3,626,453</i>	<i>313,616</i>
<b>Expenditures</b>							
Current:							
General Government:							
Legislative and Executive	0	0	0	0	1,137,510	0	0
Judicial	0	0	0	0	0	0	0
Public Safety	0	0	103,090	429,304	0	0	0
Public Works	0	0	0	0	0	0	0
Health	0	0	0	0	0	0	356,990
Human Services	7,479,249	2,352,044	0	0	0	8,857,230	0
Intergovernmental	0	0	0	0	0	0	0
Debt Service:							
Principal Retirement	0	3,211	0	0	0	0	0
Interest	0	594	0	0	0	0	0
<i>Total Expenditures</i>	<i>7,479,249</i>	<i>2,355,849</i>	<i>103,090</i>	<i>429,304</i>	<i>1,137,510</i>	<i>8,857,230</i>	<i>356,990</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(224,030)</i>	<i>(55,092)</i>	<i>150,892</i>	<i>(424,121)</i>	<i>182,187</i>	<i>(5,230,777)</i>	<i>(43,374)</i>
<b>Other Financing Sources (Uses)</b>							
Transfers In	224,030	140,712	0	0	0	5,349,922	0
Transfers Out	0	0	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<i>224,030</i>	<i>140,712</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>5,349,922</i>	<i>0</i>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>85,620</i>	<i>150,892</i>	<i>(424,121)</i>	<i>182,187</i>	<i>119,145</i>	<i>(43,374)</i>
<i>Fund Balances Beginning of Year</i>	<i>0</i>	<i>296,772</i>	<i>614,727</i>	<i>3,912,850</i>	<i>2,420,640</i>	<i>0</i>	<i>211,501</i>
<i>Fund Balances End of Year</i>	<i>\$0</i>	<i>\$382,392</i>	<i>\$765,619</i>	<i>\$3,488,729</i>	<i>\$2,602,827</i>	<i>\$119,145</i>	<i>\$168,127</i>

Delinquent Real Estate Collection	Community Mental Health	Aging	Commissary	OneOhio	Other Community Improvement	Other Law Enforcement	Other	Total Nonmajor Special Revenue Funds
\$0	\$922,994	\$1,631,307	\$0	\$0	\$0	\$0	\$0	\$2,554,301
0	0	0	0	0	0	0	0	5,183
0	0	0	0	0	0	0	607,660	607,660
0	94,159	32,971	0	0	1,837,676	769,301	766,205	16,426,201
0	0	0	0	0	0	0	0	42
0	0	0	0	0	0	43,863	0	302,465
0	0	0	0	0	0	12,131	107,856	135,798
0	0	0	0	300,465	0	0	0	300,465
159,470	0	0	139,725	0	11,925	6	392,377	2,344,991
0	0	0	0	0	0	75	1,712	13,955
3,744	0	0	0	0	16,898	0	1,378	237,744
<u>163,214</u>	<u>1,017,153</u>	<u>1,664,278</u>	<u>139,725</u>	<u>300,465</u>	<u>1,866,499</u>	<u>825,376</u>	<u>1,877,188</u>	<u>22,928,805</u>
138,702	0	0	0	0	715	0	74,797	1,351,724
0	0	0	0	0	0	185,497	715,733	901,230
0	0	0	139,783	0	0	599,814	0	1,271,991
0	0	0	0	0	1,653,796	0	0	1,653,796
0	0	0	0	124,200	0	0	0	481,190
0	0	1,628,650	0	0	0	0	358,413	20,675,586
0	1,017,039	0	0	0	293,397	0	666,828	1,977,264
0	0	0	0	0	0	0	0	3,211
0	0	0	0	0	0	0	0	594
<u>138,702</u>	<u>1,017,039</u>	<u>1,628,650</u>	<u>139,783</u>	<u>124,200</u>	<u>1,947,908</u>	<u>785,311</u>	<u>1,815,771</u>	<u>28,316,586</u>
24,512	114	35,628	(58)	176,265	(81,409)	40,065	61,417	(5,387,781)
0	0	0	0	0	121,790	150,663	3,000	5,990,117
0	0	0	0	0	0	0	(3,000)	(3,000)
0	0	0	0	0	121,790	150,663	0	5,987,117
24,512	114	35,628	(58)	176,265	40,381	190,728	61,417	599,336
188,267	28,064	50,609	82,920	185,648	51,077	546,971	987,101	9,577,147
<u>\$212,779</u>	<u>\$28,178</u>	<u>\$86,237</u>	<u>\$82,862</u>	<u>\$361,913</u>	<u>\$91,458</u>	<u>\$737,699</u>	<u>\$1,048,518</u>	<u>\$10,176,483</u>

**Tuscarawas County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2024*

	<u>Permanent Improvement</u>	<u>Board of Developmental Disabilities Capital Improvements</u>	<u>Capital Projects</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$320,744	\$215,721	\$3,544,888
Cash and Cash Equivalents			
In Segregated Accounts	0	0	0
Materials and Supplies Inventory	0	0	0
Accounts Receivable	0	0	0
Interfund Receivable	0	0	242,928
Intergovernmental Receivable	0	0	0
Prepaid Items	0	0	20,439
Loans Receivable	0	0	1,295,867
<i>Total Assets</i>	<u><u>\$320,744</u></u>	<u><u>\$215,721</u></u>	<u><u>\$5,104,122</u></u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$147,247	\$0
Accrued Wages	0	0	0
Contracts Payable	0	0	9,053
Intergovernmental Payable	0	0	0
Payroll Withholdings Payable	0	0	0
Interfund Payable	0	0	1,036
<i>Total Liabilities</i>	<u><u>0</u></u>	<u><u>147,247</u></u>	<u><u>10,089</u></u>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
<b>Fund Balances</b>			
Nonspendable	0	0	20,439
Restricted	0	0	0
Assigned	320,744	68,474	5,073,594
Unassigned (Deficit)	0	0	0
<i>Total Fund Balances</i>	<u><u>320,744</u></u>	<u><u>68,474</u></u>	<u><u>5,094,033</u></u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u><u>\$320,744</u></u>	<u><u>\$215,721</u></u>	<u><u>\$5,104,122</u></u>

	Total	
Other	Nonmajor	Capital
	Projects	Funds
\$417,081	\$4,498,434	
1,787	1,787	
143	143	
1,300	1,300	
0	242,928	
355,005	355,005	
70,071	90,510	
0	1,295,867	
<u>\$845,387</u>	<u>\$6,485,974</u>	
\$1,988	\$149,235	
8,972	8,972	
364,759	373,812	
3,330	3,330	
1,389	1,389	
664	1,700	
<u>381,102</u>	<u>538,438</u>	
<u>246,871</u>	<u>246,871</u>	
70,214	90,653	
257,386	257,386	
136,685	5,599,497	
(246,871)	(246,871)	
<u>217,414</u>	<u>5,700,665</u>	
<u>\$845,387</u>	<u>\$6,485,974</u>	

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2024*

---



---

	Permanent Improvement	Board of Developmental Disabilities Capital Improvements	Capital Projects
<b>Revenues</b>			
Intergovernmental	\$0	\$0	\$55,284
Investment Earnings and Other Interest	0	0	33
Leases and Rentals	0	0	35,474
Charges for Services	0	0	0
Contributions and Donations	0	30,150	0
Other	<u>181</u>	<u>0</u>	<u>74,104</u>
<i>Total Revenues</i>	<u>181</u>	<u>30,150</u>	<u>164,895</u>
<b>Expenditures</b>			
Capital Outlay	0	721,686	1,633,803
Debt Service:			
Principal Retirement	0	0	0
Interest	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>0</u>	<u>721,686</u>	<u>1,633,803</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>181</u>	<u>(691,536)</u>	<u>(1,468,908)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	0	0	24,026
Transfers In	<u>0</u>	<u>521,603</u>	<u>1,504,144</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>521,603</u>	<u>1,528,170</u>
<i>Net Change in Fund Balance</i>	<u>181</u>	<u>(169,933)</u>	<u>59,262</u>
<i>Fund Balances (Deficit) Beginning of Year</i>			
As Previously Reported	320,563	238,407	5,034,771
Change Within Reporting Entity			
Nonmajor Fund to Major Fund			
County Building Improvement	<u>0</u>	<u>0</u>	<u>0</u>
<i>Adjusted Fund Balances (Deficit) Beginning of Year</i>	<u>320,563</u>	<u>238,407</u>	<u>5,034,771</u>
<i>Fund Balances End of Year</i>	<u><u>\$320,744</u></u>	<u><u>\$68,474</u></u>	<u><u>\$5,094,033</u></u>

Formerly Nonmajor County Building Improvement	Other	Total Nonmajor Capital Projects Funds
	\$2,981,529	\$3,036,813
	0	33
	2,864	38,338
	140,642	140,642
	33,203	63,353
	158	74,443
	<u>3,158,396</u>	<u>3,353,622</u>
	2,963,306	5,318,795
	11,042	11,042
	2,119	2,119
	<u>2,976,467</u>	<u>5,331,956</u>
	<u>181,929</u>	<u>(1,978,334)</u>
	0	24,026
	<u>328,000</u>	<u>2,353,747</u>
	<u>328,000</u>	<u>2,377,773</u>
	<u>509,929</u>	<u>399,439</u>
	(\$478,121)	(292,515)
		4,823,105
	<u>478,121</u>	<u>0</u>
		<u>478,121</u>
	<u>-</u>	<u>(292,515)</u>
		<u>5,301,226</u>
	<u>\$217,414</u>	<u>\$5,700,665</u>

### ***Fund Descriptions – Internal Service Funds***

Internal service funds are established to 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.

#### **Internal Service Funds**

***Group Life Insurance Fund*** – To account for revenues used to provide group life insurance benefits to employees.

***Workers' Compensation Fund*** – To account for revenues used to provide workers' compensation benefits to employees.

**Tuscarawas County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2024*

---

	Group Life Insurance	Workers' Compensation	Total
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$4,416	\$264,855	\$269,271
Interfund Receivable	0	15,090	15,090
Prepaid Items	0	201,696	201,696
<i>Total Assets</i>	<u>4,416</u>	<u>481,641</u>	<u>486,057</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accrued Wages	0	634	634
Intergovernmental Payable	0	16,405	16,405
Payroll Withholdings Payable	0	99	99
Interfund Payable	0	1,990	1,990
<i>Total Liabilities</i>	<u>0</u>	<u>19,128</u>	<u>19,128</u>
<b>Net Position</b>			
Unrestricted	<u><u>\$4,416</u></u>	<u><u>\$462,513</u></u>	<u><u>\$466,929</u></u>

**Tuscarawas County, Ohio**  
*Combining Statement of Revenues,  
 Expenses and Changes in Fund Net Position*  
*Internal Service Funds*  
*For the Year Ended December 31, 2024*

	Group Life Insurance	Workers' Compensation	Total
<b>Operating Revenues</b>			
Charges for Services	\$0	\$185,713	\$185,713
Other	<u>0</u>	<u>25,123</u>	<u>25,123</u>
<i>Total Operating Revenues</i>	<u>0</u>	<u>210,836</u>	<u>210,836</u>
<b>Operating Expenses</b>			
Personal Services	5,238	42,738	47,976
Contractual Services	16,511	207,174	223,685
Other	<u>16</u>	<u>0</u>	<u>16</u>
<i>Total Operating Expenses</i>	<u>21,765</u>	<u>249,912</u>	<u>271,677</u>
<i>Change in Net Position</i>	<u>(21,765)</u>	<u>(39,076)</u>	<u>(60,841)</u>
<i>Net Position Beginning of Year</i>	<u>26,181</u>	<u>501,589</u>	<u>527,770</u>
<i>Net Position End of Year</i>	<u><b>\$4,416</b></u>	<u><b>\$462,513</b></u>	<u><b>\$466,929</b></u>

**Tuscarawas County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
*For the Year Ended December 31, 2024*

	Group Life Insurance	Workers' Compensation	Total
<b>Increase (Decrease) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Transactions with Other Funds	\$0	\$175,278	\$175,278
Cash Received from Transactions for Outside Organizations	0	17,223	17,223
Cash Payments to Employees for Services	(5,238)	(42,604)	(47,842)
Cash Payments for Goods and Services	(16,511)	(234,324)	(250,835)
Other Operating Revenues	0	25,123	25,123
Other Operating Expenses	(16)	0	(16)
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<i>(21,765)</i>	<i>(59,304)</i>	<i>(81,069)</i>
<i>Cash and Cash Equivalents Beginning of Year</i>	<i>26,181</i>	<i>324,159</i>	<i>350,340</i>
<i>Cash and Cash Equivalents End of Year</i>	<i><u>\$4,416</u></i>	<i><u>\$264,855</u></i>	<i><u>\$269,271</u></i>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>			
Operating Income (Loss)	(\$21,765)	(\$39,076)	(\$60,841)
Adjustments:			
(Increase) Decrease in Assets:			
Interfund Receivable	0	5,026	5,026
Prepaid Items	0	(22,398)	(22,398)
Increase (Decrease) in Liabilities:			
Accrued Wages	0	103	103
Intergovernmental Payable	0	(4,727)	(4,727)
Payroll Withholdings Payable	0	6	6
Interfund Payable	0	1,762	1,762
<i>Net Cash Provided by (Used in) Operating Activities</i>	<i><u>(\$21,765)</u></i>	<i><u>(\$59,304)</u></i>	<i><u>(\$81,069)</u></i>

*(This Page Intentionally Left Blank)*

## ***Fund Descriptions – Custodial Funds***

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The liabilities represent amounts where no further action is needed to release the assets. The following are descriptions of the County's custodial funds:

***Undivided Taxes and Special Assessments Fund*** – To account for various taxes and special assessments collected and distributed for the benefit of other governments.

***Undivided State Levied Shared Monies Fund*** – To account for various state undivided monies collected and distributed for the benefit of other governments.

***County Court Fund*** – To account for various fines and forfeitures and sales taxes collected and distributed through the courts for the benefit of others.

***Community Mental Health Fund*** – To account for monies received and disbursed by the County as fiscal agent for the benefit of the Alcohol, Drug Addiction and Mental Health Services Board of Tuscarawas and Carroll Counties, a legally separate organization.

***District Board of Health Fund*** – To account for monies received and disbursed by the County as fiscal agent for the benefit of the Tuscarawas County District Board of Health, a legally separate organization.

***Sheriff Sales Fund*** – To account for sheriff sales monies held by the County to be distributed for the benefit of others.

***Inmate Monies Fund*** – To account for inmate monies held by the County to be distributed for the benefit of individuals.

***Other Fiscal Agent Funds*** – To account for monies received and disbursed by the County as fiscal agent for the benefit of legally separate entities including the Tuscarawas County Soil and Water Conservation District, Tuscarawas Regional Planning Commission, the Tuscarawas County Family and Children First Council, the Local Emergency Planning Committee, and the Tuscarawas Regional Water and Sewer District.

***Other Custodial Funds*** – To account for monies held by the County to be distributed for the benefit of others.

**Tuscarawas County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2024*

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,111,978	\$2,833	\$0	\$1,912,670
Cash and Cash Equivalents in Segregated Accounts	0	0	487,076	0
Intergovernmental Receivable	0	5,026,825	0	0
Property Taxes Receivable	113,053,453	0	0	0
Special Assessments Receivable	838,126	0	0	0
<i>Total Assets</i>	<u>117,003,557</u>	<u>5,029,658</u>	<u>487,076</u>	<u>1,912,670</u>
<b>Liabilities</b>				
Accounts Payable	0	0	475,138	15,706
Intergovernmental Payable	3,111,978	5,029,658	11,938	9,965
<i>Total Liabilities</i>	<u>3,111,978</u>	<u>5,029,658</u>	<u>487,076</u>	<u>25,671</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	<u>109,179,814</u>	0	0	0
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$4,711,765</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,886,999</u>

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$7,601,482	\$19,901	\$0	\$1,479,227	\$105,867	\$14,233,958
0	7,158	19,563	9,818	0	523,615
0	0	0	0	0	5,026,825
0	0	0	0	0	113,053,453
0	0	0	0	0	838,126
<u>7,601,482</u>	<u>27,059</u>	<u>19,563</u>	<u>1,489,045</u>	<u>105,867</u>	<u>133,675,977</u>
106,855	27,059	0	9,763	262	634,783
67,589	0	0	6,240	104,742	8,342,110
<u>174,444</u>	<u>27,059</u>	<u>0</u>	<u>16,003</u>	<u>105,004</u>	<u>8,976,893</u>
0	0	0	0	0	109,179,814
<u>\$7,427,038</u>	<u>\$0</u>	<u>\$19,563</u>	<u>\$1,473,042</u>	<u>\$863</u>	<u>\$15,519,270</u>

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

	Undivided Taxes and Special Assessments	Undivided State Levied Shared Monies	County Court	Community Mental Health
<b>Additions</b>				
Intergovernmental Amounts for Other Governments	\$0	\$10,211,063	\$0	\$0
Amounts Received as Fiscal Agent	0	0	0	6,496,519
Licenses, Permits and Fees for Other Governments	0	0	0	0
Fines and Forfeitures for Other Governments	0	0	421,837	0
Fines and Forfeitures for Others	0	0	1,267,810	0
Sheriff Sales Collections for Others	0	0	0	0
Property Tax and Special Assessment Collections for Other Governments	103,216,082	0	0	0
Sales Tax Collections for State	0	0	21,863,854	0
Amounts Received for Others	0	0	0	0
<i>Total Additions</i>	<i>103,216,082</i>	<i>10,211,063</i>	<i>23,553,501</i>	<i>6,496,519</i>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	0	10,211,063	0	0
Distributions as Fiscal Agent	0	0	0	7,406,456
Licenses, Permits and Fees Distributions to Other Governments	0	0	0	0
Fines and Forfeitures Distributions to Other Governments	0	0	421,837	0
Fines and Forfeitures Distributions to Others	0	0	1,267,810	0
Sheriff Sales Distributions to Others	0	0	0	0
Property Tax and Special Assessment Distributions to Other Governments	102,472,577	0	0	0
Sales Tax Distributions to State	0	0	21,863,854	0
Distributions to Individuals	0	0	0	0
Other Distributions	500,195	0	0	0
<i>Total Deductions</i>	<i>102,972,772</i>	<i>10,211,063</i>	<i>23,553,501</i>	<i>7,406,456</i>
<i>Change in Fiduciary Net Position</i>		<i>243,310</i>	0	(909,937)
<i>Net Position Beginning of Year</i>		<i>4,468,455</i>	0	0
<i>Net Position End of Year</i>		<i>\$4,711,765</i>	<i>\$0</i>	<i>\$0</i>
		<i><u>\$1,886,999</u></i>		

District Board of Health	Sheriff Sales	Inmate Monies	Other Fiscal Agent Funds	Other Custodial Funds	Total Custodial Funds
\$0	\$0	\$0	\$0	\$0	\$10,211,063
5,688,356	0	0	1,679,972	0	13,864,847
0	0	0	0	386,996	386,996
0	0	0	0	0	421,837
0	0	0	0	0	1,267,810
0	896,155	0	0	0	896,155
0	0	0	0	0	103,216,082
0	0	0	0	0	21,863,854
0	0	321,672	0	5,200	326,872
<b>5,688,356</b>	<b>896,155</b>	<b>321,672</b>	<b>1,679,972</b>	<b>392,196</b>	<b>152,455,516</b>
0	0	0	0	0	10,211,063
5,244,917	0	0	984,967	0	13,636,340
0	0	0	0	386,996	386,996
0	0	0	0	0	421,837
0	0	0	0	0	1,267,810
0	896,155	0	0	0	896,155
0	0	0	0	0	102,472,577
0	0	0	0	0	21,863,854
0	0	317,871	0	0	317,871
0	0	0	0	5,200	505,395
<b>5,244,917</b>	<b>896,155</b>	<b>317,871</b>	<b>984,967</b>	<b>392,196</b>	<b>151,979,898</b>
443,439	0	3,801	695,005	0	475,618
<b>6,983,599</b>	<b>0</b>	<b>15,762</b>	<b>778,037</b>	<b>863</b>	<b>15,043,652</b>
<b>\$7,427,038</b>	<b>\$0</b>	<b>\$19,563</b>	<b>\$1,473,042</b>	<b>\$863</b>	<b>\$15,519,270</b>

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

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$6,537,000	\$6,537,000	\$6,716,525	\$179,525
Sales Taxes	17,250,000	17,250,000	17,183,271	(66,729)
Lodging Taxes	15,000	15,000	18,253	3,253
Intergovernmental	3,480,776	3,480,776	3,846,147	365,371
Interest	3,000,000	3,000,000	4,140,865	1,140,865
Licenses and Permits	8,100	8,100	7,482	(618)
Fines and Forfeitures	187,000	187,000	255,692	68,692
Leases and Rentals	65,100	65,100	38,828	(26,272)
Charges for Services	2,423,656	2,423,656	2,659,625	235,969
Other	32,000	32,000	110,899	78,899
<i>Total Revenues</i>	<i>32,998,632</i>	<i>32,998,632</i>	<i>34,977,587</i>	<i>1,978,955</i>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Commissioners:				
Personal Services	523,089	522,555	505,172	17,383
Contractual Services	14,935	12,435	8,832	3,603
Materials and Supplies	3,281	5,781	5,781	0
Capital Outlay	128	1,272	1,272	0
Other	21,500	21,500	21,043	457
Total Commissioners	<u>562,933</u>	<u>563,543</u>	<u>542,100</u>	<u>21,443</u>
Human Resources:				
Personal Services	225,956	222,956	197,723	25,233
Contractual Services	16,026	20,526	20,526	0
Materials and Supplies	2,489	2,489	2,489	0
Capital Outlay	1,500	0	0	0
Other	657	657	657	0
Total Human Resources	<u>246,628</u>	<u>246,628</u>	<u>221,395</u>	<u>25,233</u>
Microfilming Services:				
Contractual Services	<u>14,210</u>	<u>14,210</u>	<u>14,210</u>	<u>0</u>
Auditor - General:				
Personal Services	458,563	458,563	405,919	52,644
Contractual Services	149,020	149,020	146,788	2,232
Materials and Supplies	13,038	13,038	12,601	437
Capital Outlay	4,000	4,000	4,000	0
Other	500	500	0	500
Total Auditor - General	<u>\$625,121</u>	<u>\$625,121</u>	<u>\$569,308</u>	<u>\$55,813</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Treasurer:				
Personal Services	\$303,798	\$303,798	\$297,224	\$6,574
Contractual Services	191,985	191,985	186,378	5,607
Materials and Supplies	7,000	7,000	7,000	0
Capital Outlay	6,170	6,170	6,170	0
Other	2,775	2,775	2,587	188
Total Treasurer	<u>511,728</u>	<u>511,728</u>	<u>499,359</u>	<u>12,369</u>
Prosecuting Attorney:				
Personal Services	1,239,140	1,248,782	1,247,238	1,544
Contractual Services	28,893	32,131	32,072	59
Materials and Supplies	1,200	1,200	1,200	0
Capital Outlay	5,011	5,011	2,745	2,266
Other	73,312	73,312	73,312	0
Total Prosecuting Attorney	<u>1,347,556</u>	<u>1,360,436</u>	<u>1,356,567</u>	<u>3,869</u>
Budget Commission:				
Contractual Services	<u>107,000</u>	<u>138,100</u>	<u>138,056</u>	<u>44</u>
Bureau of Inspection:				
Contractual Services	<u>45,724</u>	<u>45,724</u>	<u>42,281</u>	<u>3,443</u>
Data Processing Board:				
Personal Services	459,129	459,129	392,095	67,034
Contractual Services	146,591	146,591	138,754	7,837
Materials and Supplies	3,106	3,106	3,009	97
Capital Outlay	6,945	6,945	6,945	0
Total Data Processing Board	<u>615,771</u>	<u>615,771</u>	<u>540,803</u>	<u>74,968</u>
Board of Elections:				
Personal Services	999,282	995,027	934,888	60,139
Contractual Services	233,035	243,710	237,642	6,068
Materials and Supplies	38,569	43,269	43,269	0
Other	5,258	5,258	5,242	16
Total Board of Elections	<u>\$1,276,144</u>	<u>\$1,287,264</u>	<u>\$1,221,041</u>	<u>\$66,223</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Maintenance:				
Personal Services	\$463,627	\$475,945	\$420,961	\$54,984
Contractual Services	197,021	188,765	188,304	461
Materials and Supplies	240,141	243,141	231,616	11,525
Utilities	277,440	277,440	277,440	0
Capital Outlay	5,584	9,384	9,384	0
Total Maintenance	1,183,813	1,194,675	1,127,705	66,970
Recorder:				
Personal Services	313,337	313,337	308,946	4,391
Materials and Supplies	1,144	1,144	716	428
Other	2,800	2,800	2,703	97
Total Recorder	317,281	317,281	312,365	4,916
Insurance Pensions and Taxes:				
Contractual Services	20,493	20,493	17,322	3,171
Other	75,000	53,922	0	53,922
Total Insurance Pensions and Taxes	95,493	74,415	17,322	57,093
Trust Fund:				
Other	230	230	230	0
Insurance Trust Fund:				
Personal Services	20,000	20,000	0	20,000
Contractual Services	797,033	796,033	755,606	40,427
Other	0	1,000	1,000	0
Total Insurance Trust Fund	817,033	817,033	756,606	60,427
IT Internal Service:				
Materials and Supplies	25,592	25,592	25,579	13
Unclaimed Monies:				
Other	5,000	16,090	11,376	4,714
Total General Government -				
Legislative and Executive	7,797,257	7,853,841	7,396,303	457,538
General Government - Judicial:				
Court of Appeals:				
Other	\$15,000	\$19,364	\$19,364	\$0

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Common Pleas Court:				
Personal Services	\$1,485,869	\$1,505,079	\$1,456,215	\$48,864
Contractual Services	161,518	240,834	223,732	17,102
Materials and Supplies	12,352	12,352	12,103	249
Other	3,500	3,500	3,500	0
Total Common Pleas Court	<u>1,663,239</u>	<u>1,761,765</u>	<u>1,695,550</u>	<u>66,215</u>
Jury Commission:				
Personal Services	59	59	58	1
Contractual Services	1,000	1,000	287	713
Total Jury Commission	<u>1,059</u>	<u>1,059</u>	<u>345</u>	<u>714</u>
Juvenile Court:				
Personal Services	1,425,852	1,383,270	1,319,282	63,988
Contractual Services	361,900	371,900	283,504	88,396
Materials and Supplies	15,140	22,721	21,722	999
Capital Outlay	6,325	31,325	31,136	189
Other	1,900	1,900	1,000	900
Total Juvenile Court	<u>1,811,117</u>	<u>1,811,116</u>	<u>1,656,644</u>	<u>154,472</u>
Probate Court:				
Personal Services	570,175	567,175	562,401	4,774
Contractual Services	162,281	157,281	127,561	29,720
Materials and Supplies	11,622	16,622	14,848	1,774
Capital Outlay	1,350	4,350	4,030	320
Other	3,963	3,963	3,575	388
Total Probate Court	<u>749,391</u>	<u>749,391</u>	<u>712,415</u>	<u>36,976</u>
Clerk of Courts:				
Personal Services	666,073	666,073	641,594	24,479
Contractual Services	19,197	19,197	13,529	5,668
Materials and Supplies	31,416	31,416	20,844	10,572
Capital Outlay	2,748	2,748	1,745	1,003
Other	2,018	2,018	1,264	754
Total Clerk of Courts	<u>\$721,452</u>	<u>\$721,452</u>	<u>\$678,976</u>	<u>\$42,476</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
County Court:				
Personal Services	\$961,079	\$961,079	\$939,968	\$21,111
Contractual Services	26,297	41,297	38,467	2,830
Materials and Supplies	11,171	11,171	11,171	0
Utilities	17,545	17,545	17,545	0
Other	11,000	11,000	11,000	0
Total County Court	<u>1,027,092</u>	<u>1,042,092</u>	<u>1,018,151</u>	<u>23,941</u>
Indigent Defense Application:				
Contractual Services	5,800	11,953	10,386	1,567
Municipal Court:				
Personal Services	183,601	183,628	183,626	2
Contractual Services	47,676	70,117	64,417	5,700
Total Municipal Court	<u>231,277</u>	<u>253,745</u>	<u>248,043</u>	<u>5,702</u>
Total General Government - Judicial	<u>6,225,427</u>	<u>6,371,937</u>	<u>6,039,874</u>	<u>332,063</u>
Public Safety:				
Coroner:				
Personal Services	276,896	276,896	249,406	27,490
Contractual Services	165,525	165,525	164,005	1,520
Materials and Supplies	4,339	4,339	1,447	2,892
Other	3,200	3,200	3,163	37
Total Coroner	<u>449,960</u>	<u>449,960</u>	<u>418,021</u>	<u>31,939</u>
Sheriff:				
Personal Services	4,642,915	4,630,649	4,216,507	414,142
Contractual Services	267,057	273,119	235,521	37,598
Materials and Supplies	277,932	278,432	235,126	43,306
Capital Outlay	63,761	63,756	48,899	14,857
Other	101,739	101,744	83,494	18,250
Total Sheriff	<u>5,353,404</u>	<u>5,347,700</u>	<u>4,819,547</u>	<u>528,153</u>
Emergency Management Agency:				
Personal Service	184,174	184,174	169,992	14,182
Contractual Services	13,274	13,274	8,163	5,111
Materials and Supplies	8,754	8,754	3,282	5,472
Capital Outlay	750	750	0	750
Other	770	770	450	320
Total Emergency Management Agency	<u>\$207,722</u>	<u>\$207,722</u>	<u>\$181,887</u>	<u>\$25,835</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Juvenile Detention Services:				
Contractual Services	<u>\$139,025</u>	<u>\$139,025</u>	<u>\$133,200</u>	<u>\$5,825</u>
Litter Grant:				
Personal Services	121,935	121,935	119,230	2,705
Contractual Services	5,381	5,381	1,647	3,734
Materials and Supplies	407	407	324	83
Total Litter Grant	<u>127,723</u>	<u>127,723</u>	<u>121,201</u>	<u>6,522</u>
K-9 Unit:				
Contractual Services	7,162	7,162	2,136	5,026
Materials and Supplies	2,673	2,673	945	1,728
Capital Outlay	10,000	10,000	0	10,000
Total K-9 Unit	<u>19,835</u>	<u>19,835</u>	<u>3,081</u>	<u>16,754</u>
IDEP:				
Personal Services	<u>16,044</u>	<u>18,419</u>	<u>11,366</u>	<u>7,053</u>
STEP Grant:				
Personal Services	<u>6,700</u>	<u>10,650</u>	<u>9,834</u>	<u>816</u>
Sheriff Gasoline Internal Service:				
Materials and Supplies	<u>6,703</u>	<u>6,703</u>	<u>6,703</u>	<u>0</u>
Total Public Safety	<u>6,327,116</u>	<u>6,327,737</u>	<u>5,704,840</u>	<u>622,897</u>
Public Works:				
Map Office:				
Personal Services	112,142	113,142	111,249	1,893
Materials and Supplies	2,800	2,800	2,480	320
Capital Outlay	1,000	0	0	0
Total Public Works	<u>115,942</u>	<u>115,942</u>	<u>113,729</u>	<u>2,213</u>
Health:				
Humane Society:				
Personal Services	8,889	8,889	8,857	32
Contractual Services	4,417	4,417	4,417	0
Total Humane Society	<u>\$13,306</u>	<u>\$13,306</u>	<u>\$13,274</u>	<u>\$32</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
TB Hospitals:				
Contractual Services	\$8,000	\$8,000	\$8,000	\$0
Materials and Supplies	7,000	7,000	7,000	0
Total TB Hospitals	15,000	15,000	15,000	0
Vital Statistics:				
Contractual Services	1,750	1,750	1,460	290
Other Health:				
Contractual Services	281,402	281,402	281,402	0
Total Health	311,458	311,458	311,136	322
Human Services:				
Soldiers Relief:				
Personal Services	227,972	227,972	163,378	64,594
Contractual Services	46,027	46,027	40,000	6,027
Materials and Supplies	39,439	39,439	25,000	14,439
Capital Outlay	266,215	266,215	150,000	116,215
Other	294,519	294,519	189,493	105,026
Total Soldiers Relief	874,172	874,172	567,871	306,301
Veteran Services:				
Personal Services	387,043	387,043	330,971	56,072
Contractual Services	256,543	256,543	140,110	116,433
Materials and Supplies	32,872	32,872	23,071	9,801
Capital Outlay	65,000	65,000	50,000	15,000
Other	1,000	1,000	0	1,000
Total Veteran Services	742,458	742,458	544,152	198,306
Public Assistance:				
Other	126,960	126,960	126,960	0
Total Human Services	1,743,590	1,743,590	1,238,983	504,607
Conservation and Recreation:				
Agriculture Society:				
Contractual Services	15,000	15,000	15,000	0
Other	474,714	474,806	474,806	0
Total Conservation and Recreation	\$489,714	\$489,806	\$489,806	\$0

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
Intergovernmental:				
Grants:				
Contractual Services	\$8,912	\$8,912	\$8,912	\$0
Other	61,000	61,000	61,000	0
Total Intergovernmental	<u>69,912</u>	<u>69,912</u>	<u>69,912</u>	<u>0</u>
Debt Service:				
Principal Retirement	268,801	268,801	268,801	0
Interest	37,316	37,316	37,316	0
Total Debt Service	<u>306,117</u>	<u>306,117</u>	<u>306,117</u>	<u>0</u>
<i>Total Expenditures</i>	<u>23,386,533</u>	<u>23,590,340</u>	<u>21,670,700</u>	<u>1,919,640</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>9,612,099</u>	<u>9,408,292</u>	<u>13,306,887</u>	<u>3,898,595</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	1,734	1,734
Advances In	145,623	145,623	105,435	(40,188)
Transfers In	830,000	330,000	300,000	(30,000)
Transfers Out	(9,891,954)	(16,556,629)	(16,314,365)	242,264
<i>Total Other Financing Sources (Uses)</i>	<u>(8,916,331)</u>	<u>(16,081,006)</u>	<u>(15,907,196)</u>	<u>173,810</u>
<i>Net Change in Fund Balance</i>	695,768	(6,672,714)	(2,600,309)	4,072,405
<i>Fund Balance Beginning of Year</i>	17,417,890	17,417,890	17,417,890	0
<i>Prior Year Encumbrances Appropriated</i>	<u>1,185,464</u>	<u>1,185,464</u>	<u>1,185,464</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$19,299,122</u>	<u>\$11,930,640</u>	<u>\$16,003,045</u>	<u>\$4,072,405</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$6,079,597	\$6,079,597	\$6,194,647	\$115,050
Intergovernmental	3,333,006	3,392,774	3,815,824	423,050
Leases and Rentals	96,152	96,152	96,152	0
Charges for Services	622,490	622,490	622,647	157
Contributions and Donations	8,500	8,500	7,481	(1,019)
Other	<u>447,486</u>	<u>447,486</u>	<u>53,633</u>	<u>(393,853)</u>
<i>Total Revenues</i>	<u>10,587,231</u>	<u>10,646,999</u>	<u>10,790,384</u>	<u>143,385</u>
<b>Expenditures</b>				
Current:				
Health:				
Board of Developmental Disabilities:				
Personal Services	5,066,772	5,066,772	4,987,833	78,939
Contractual Services	5,974,222	7,016,530	6,942,659	73,871
Materials and Supplies	75,123	84,373	84,373	0
Capital Outlay	591,659	598,659	596,010	2,649
Other	<u>4,541,378</u>	<u>4,666,097</u>	<u>451,407</u>	<u>4,214,690</u>
<i>Total Expenditures</i>	<u>16,249,154</u>	<u>17,432,431</u>	<u>13,062,282</u>	<u>4,370,149</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(5,661,923)</u>	<u>(6,785,432)</u>	<u>(2,271,898)</u>	<u>4,513,534</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	4,625	4,625	4,625	0
Insurance Recovery	231,097	231,097	231,097	0
Advances Out	0	(546,000)	0	546,000
Transfers Out	<u>(20,000)</u>	<u>(521,603)</u>	<u>(521,603)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>215,722</u>	<u>(831,881)</u>	<u>(285,881)</u>	<u>546,000</u>
<i>Net Change in Fund Balance</i>	<u>(5,446,201)</u>	<u>(7,617,313)</u>	<u>(2,557,779)</u>	<u>5,059,534</u>
<i>Fund Balance Beginning of Year</i>	<u>13,286,162</u>	<u>13,286,162</u>	<u>13,286,162</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>1,589</u>	<u>1,589</u>	<u>1,589</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,841,550</u>	<u>\$5,670,438</u>	<u>\$10,729,972</u>	<u>\$5,059,534</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Motor Vehicle License and Gas Tax Fund  
 For the Year Ended December 31, 2024*

---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$6,700,000	\$6,700,000	\$7,101,759	\$401,759
Interest	100,000	100,000	266,681	166,681
Fines and Forfeitures	45,000	45,000	44,544	(456)
Charges for Services	283,674	283,674	620,950	337,276
Other	<u>70,000</u>	<u>70,000</u>	<u>158,333</u>	<u>88,333</u>
<i>Total Revenues</i>	<i>7,198,674</i>	<i>7,198,674</i>	<i>8,192,267</i>	<i>993,593</i>
<b>Expenditures</b>				
Current:				
Public Works:				
Engineer - Administration:				
Personal Services	550,184	550,184	477,997	72,187
Materials and Supplies	4,740	4,740	3,192	1,548
Capital Outlay	<u>48,402</u>	<u>161,474</u>	<u>114,597</u>	<u>46,877</u>
Total Engineer - Administration	<u>603,326</u>	<u>716,398</u>	<u>595,786</u>	<u>120,612</u>
Engineer - Roads:				
Personal Services	2,113,000	2,104,948	2,029,473	75,475
Contractual Services	888,396	2,138,896	1,860,288	278,608
Materials and Supplies	2,152,070	2,067,070	1,817,040	250,030
Capital Outlay	1,307,600	1,412,100	1,411,869	231
Other	<u>15,400</u>	<u>15,400</u>	<u>12,472</u>	<u>2,928</u>
Total Engineer - Roads	<u>6,476,466</u>	<u>7,738,414</u>	<u>7,131,142</u>	<u>607,272</u>
Engineer - Bridges:				
Personal Services	28,000	28,000	25,164	2,836
Contractual Services	439,324	204,324	166,821	37,503
Materials and Supplies	293,366	413,366	352,626	60,740
Capital Outlay	<u>600,000</u>	<u>830,000</u>	<u>789,437</u>	<u>40,563</u>
Total Engineer - Bridges	<u>1,360,690</u>	<u>1,475,690</u>	<u>1,334,048</u>	<u>141,642</u>
<i>Total Expenditures</i>	<i>8,440,482</i>	<i>9,930,502</i>	<i>9,060,976</i>	<i>869,526</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(1,241,808)</i>	<i>(2,731,828)</i>	<i>(868,709)</i>	<i>1,863,119</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	<u>76,326</u>	<u>76,326</u>	<u>96,038</u>	<u>19,712</u>
<i>Net Change in Fund Balance</i>	<i>(1,165,482)</i>	<i>(2,655,502)</i>	<i>(772,671)</i>	<i>1,882,831</i>
<i>Fund Balance Beginning of Year</i>	<i>4,292,195</i>	<i>4,292,195</i>	<i>4,292,195</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>1,185,903</u>	<u>1,185,903</u>	<u>1,185,903</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,312,616</u></u>	<u><u>\$2,822,596</u></u>	<u><u>\$4,705,427</u></u>	<u><u>\$1,882,831</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Local Fiscal Recovery Fund  
 For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive :				
Commissioners:				
Contractual Services	25,663	25,663	25,663	0
County Auditor:				
Capital Outlay	466,950	522,597	522,597	0
Bureau of Inspection:				
Contractual Services	10,000	10,000	10,000	0
County Recorder:				
Contractual Services	87,289	87,289	87,289	0
Total General Government -				
Legislative and Executive	<u>589,902</u>	<u>645,549</u>	<u>645,549</u>	<u>0</u>
Public Works:				
Grants:				
Other	1,000,000	1,000,000	1,000,000	0
Local Fiscal Recovery:				
Capital Outlay	<u>2,075,494</u>	<u>2,075,495</u>	<u>2,075,494</u>	<u>1</u>
Total Public Works	<u>3,075,494</u>	<u>3,075,495</u>	<u>3,075,494</u>	<u>1</u>
Human Services:				
Child Support Enforcement Agency:				
Capital Outlay	1,316	1,316	1,316	0
Tuff Bags:				
Materials and Supplies	<u>132,747</u>	<u>132,747</u>	<u>132,747</u>	<u>0</u>
Total Human Services	<u>\$134,063</u>	<u>\$134,063</u>	<u>\$134,063</u>	<u>\$0</u>

(continued)

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Fiscal Recovery Fund (continued)*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
Conservation and Recreation:				
Grants:				
Capital Outlay	\$25,000	\$25,000	\$25,000	\$0
Other	<u>47,231</u>	<u>47,231</u>	<u>47,231</u>	<u>0</u>
Total Conservation and Recreation	<u>72,231</u>	<u>72,231</u>	<u>72,231</u>	<u>0</u>
Intergovernmental:				
Grants:				
Materials and Supplies	0	10,000	10,000	0
Capital Outlay	1,348,366	1,382,748	1,382,748	0
Other	<u>8,437</u>	<u>8,437</u>	<u>8,437</u>	<u>0</u>
Total Intergovernmental	<u>1,356,803</u>	<u>1,401,185</u>	<u>1,401,185</u>	<u>0</u>
Capital Outlay:				
Capital Outlay	<u>4,589,617</u>	<u>4,992,689</u>	<u>4,992,689</u>	<u>0</u>
<i>Total Expenditures</i>	<u>9,818,110</u>	<u>10,321,212</u>	<u>10,321,211</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	<u>(9,818,110)</u>	<u>(10,321,212)</u>	<u>(10,321,211)</u>	<u>1</u>
<i>Fund Balance Beginning of Year</i>	<u>38,421</u>	<u>38,421</u>	<u>38,421</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>10,282,791</u>	<u>10,282,791</u>	<u>10,282,791</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$503,102</u></u>	<u><u>\$0</u></u>	<u><u>\$1</u></u>	<u><u>\$1</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Building Improvement Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$4,300,000	\$4,100,000	(\$200,000)
Other	5,500	5,500	9,433	3,933
<i>Total Revenues</i>	<u>5,500</u>	<u>4,305,500</u>	<u>4,109,433</u>	<u>(196,067)</u>
<b>Expenditures</b>				
Capital Outlay	1,400	4,311,900	4,309,697	2,203
Debt Service:				
Principal Retirement	150,550	150,550	150,549	1
Interest	55,381	55,581	55,511	70
<i>Total Debt Service</i>	<u>205,931</u>	<u>206,131</u>	<u>206,060</u>	<u>71</u>
<i>Total Expenditures</i>	<u>207,331</u>	<u>4,518,031</u>	<u>4,515,757</u>	<u>2,274</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(201,831)</u>	<u>(212,531)</u>	<u>(406,324)</u>	<u>(193,793)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	400,000	400,000	400,000	0
<i>Net Change in Fund Balance</i>	<u>198,169</u>	<u>187,469</u>	<u>(6,324)</u>	<u>(193,793)</u>
<i>Fund Balance Beginning of Year</i>	<u>294,126</u>	<u>294,126</u>	<u>294,126</u>	<u>0</u>
Prior Year Encumbrances Appropriated	200	200	200	0
<i>Fund Balance End of Year</i>	<u>\$492,495</u>	<u>\$481,795</u>	<u>\$288,002</u>	<u>(\$193,793)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Sewer District Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$2,357,800	\$2,282,800	\$2,406,594	\$123,794
Tap-in Fees	12,000	12,000	28,908	16,908
OWDA Loans Issued	231,334	1,771,363	179,742	(1,591,621)
Sale of Capital Assets	0	0	3,543	3,543
Other	1,100	715	2,440	1,725
<i>Total Revenues</i>	<i>2,602,234</i>	<i>4,066,878</i>	<i>2,621,227</i>	<i>(1,445,651)</i>
<b>Expenses</b>				
Personal Services	829,829	968,133	967,608	525
Materials and Supplies	81,557	88,157	81,679	6,478
Contractual Services	1,078,535	3,867,208	3,752,323	114,885
Capital Outlay	833,905	1,462,533	991,685	470,848
Other	3,540	33,279	33,279	0
Debt Service:				
Principal Retirement	401,945	413,054	413,054	0
Interest	61,997	60,982	60,982	0
<i>Total Expenses</i>	<i>3,291,308</i>	<i>6,893,346</i>	<i>6,300,610</i>	<i>592,736</i>
<i>Excess of Revenues Over (Under) Expenses before Capital Contributions and Advances</i>				
	(689,074)	(2,826,468)	(3,679,383)	(852,915)
Capital Contributions	2,179,457	3,461,957	649,584	(2,812,373)
Advances Out	(44,858)	(44,858)	(44,858)	0
<i>Net Change in Fund Equity</i>	<i>1,445,525</i>	<i>590,631</i>	<i>(3,074,657)</i>	<i>(3,665,288)</i>
<i>Fund Equity Beginning of Year</i>	<i>10,206</i>	<i>10,206</i>	<i>10,206</i>	<i>0</i>
Prior Year Encumbrances Appropriated	776,394	776,394	776,394	0
<i>Fund Equity (Deficit) End of Year</i>	<i>\$2,232,125</i>	<i>\$1,377,231</i>	<i>(\$2,288,057)</i>	<i>(\$3,665,288)</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Water District Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Charges for Services	\$1,556,001	\$1,709,743	\$1,649,590	(\$60,153)
Tap-in Fees	14,100	14,100	34,892	20,792
Revenue Bonds Issued	1,949,442	1,949,442	1,949,442	0
OWDA Loans Issued	183,134	184,153	209,395	25,242
Interest	200	200	0	(200)
Sale of Capital Assets	0	0	1,500	1,500
Other	1,200	1,200	8,729	7,529
<i>Total Revenues</i>	<u>3,704,077</u>	<u>3,858,838</u>	<u>3,853,548</u>	<u>(5,290)</u>
<b>Expenses</b>				
Personal Services	669,499	773,302	757,362	15,940
Materials and Supplies	131,436	147,336	143,591	3,745
Contractual Services	1,090,795	1,334,343	972,164	362,179
Capital Outlay	3,195,551	3,785,409	3,660,198	125,211
Other	3,182	10,290	10,290	0
Debt Service:				
Principal Retirement	288,163	323,428	288,050	35,378
Interest	157,698	155,372	114,763	40,609
<i>Total Expenses</i>	<u>5,536,324</u>	<u>6,529,480</u>	<u>5,946,418</u>	<u>583,062</u>
<i>Excess of Revenues Over (Under) Expenses before Capital Contributions, Advances and Transfers</i>				
	(1,832,247)	(2,670,642)	(2,092,870)	577,772
Capital Contributions	2,670,996	2,670,996	1,107,490	(1,563,506)
Advances Out	(36,712)	(36,712)	(36,712)	0
Transfers Out	(206,309)	(206,309)	0	206,309
<i>Net Change in Fund Equity</i>	<u>802,037</u>	<u>(36,358)</u>	<u>(1,022,092)</u>	<u>(985,734)</u>
<i>Fund Deficit Beginning of Year</i>	<u>(3,049,301)</u>	<u>(3,049,301)</u>	<u>(3,049,301)</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>3,731,207</u>	<u>3,731,207</u>	<u>3,731,207</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u>\$1,483,943</u>	<u>\$645,548</u>	<u>(\$340,186)</u>	<u>(\$985,734)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Assistance Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$4,195,290	\$8,071,914	\$7,071,589	(\$1,000,325)
Other	21,153	894,785	1,022,129	127,344
<i>Total Revenues</i>	<i>4,216,443</i>	<i>8,966,699</i>	<i>8,093,718</i>	<i>(872,981)</i>
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Personal Services	2,624,405	4,845,881	4,798,121	47,760
Contractual Services	140,567	270,289	270,289	0
Materials and Supplies	34,041	51,041	48,787	2,254
Capital Outlay	52,276	114,576	114,575	1
Other	38,220	90,039	98,039	(8,000)
Total Public Assistance	<u>2,889,509</u>	<u>5,371,826</u>	<u>5,329,811</u>	<u>42,015</u>
Social Services:				
Personal Services	293,901	265,754	225,736	40,018
Contractual Services	825,726	2,251,877	2,258,336	(6,459)
Other	14,500	43,500	43,500	0
Total Social Services	<u>1,134,127</u>	<u>2,561,131</u>	<u>2,527,572</u>	<u>33,559</u>
<i>Total Expenditures</i>	<i>4,023,636</i>	<i>7,932,957</i>	<i>7,857,383</i>	<i>75,574</i>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<i>192,807</i>	<i>1,033,742</i>	<i>236,335</i>	<i>(797,407)</i>
<b>Other Financing Sources (Uses)</b>				
Advances Out	(143,542)	(26,792)	(26,792)	0
Transfers In	221,157	222,923	224,030	1,107
<i>Total Other Financing Sources (Uses)</i>	<i>77,615</i>	<i>196,131</i>	<i>197,238</i>	<i>1,107</i>
<i>Net Change in Fund Balance</i>	<i>270,422</i>	<i>1,229,873</i>	<i>433,573</i>	<i>(796,300)</i>
<i>Fund Balance Beginning of Year</i>	<i>176,900</i>	<i>176,900</i>	<i>176,900</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>62,206</u>	<u>62,206</u>	<u>62,206</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$509,528</u></i>	<i><u>\$1,468,979</u></i>	<i><u>\$672,679</u></i>	<i><u>(\$796,300)</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Child Support Enforcement Agency Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$1,939,951	\$1,939,951	\$1,999,829	\$59,878
Charges for Services	288,000	288,000	291,516	3,516
Other	2,483	2,483	3,253	770
<i>Total Revenues</i>	<u>2,230,434</u>	<u>2,230,434</u>	<u>2,294,598</u>	<u>64,164</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Child Support Enforcement Agency:				
Personal Services	1,957,373	1,922,373	1,908,087	14,286
Contractual Services	452,146	487,146	438,340	48,806
Materials and Supplies	27,823	27,823	25,396	2,427
Capital Outlay	13,902	13,902	5,000	8,902
Total Human Services	<u>2,451,244</u>	<u>2,451,244</u>	<u>2,376,823</u>	<u>74,421</u>
Debt Service:				
Principal Retirement	3,211	3,211	3,211	0
Interest	594	594	594	0
Total Debt Service	<u>3,805</u>	<u>3,805</u>	<u>3,805</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,455,049</u>	<u>2,455,049</u>	<u>2,380,628</u>	<u>74,421</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenditures</i>	(224,615)	(224,615)	(86,030)	138,585
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>140,712</u>	<u>140,712</u>	<u>140,712</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(83,903)	(83,903)	54,682	138,585
<i>Fund Balance Beginning of Year</i>	201,867	201,867	201,867	0
Prior Year Encumbrances Appropriated	<u>76,547</u>	<u>76,547</u>	<u>76,547</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$194,511</u>	<u>\$194,511</u>	<u>\$333,096</u>	<u>\$138,585</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Wireless 911 Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$180,000	\$180,000	\$253,982	\$73,982
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	101,576	159,576	127,735	31,841
Capital Outlay	59,819	74,819	37,942	36,877
<i>Total Expenditures</i>	<u>161,395</u>	<u>234,395</u>	<u>165,677</u>	<u>68,718</u>
<i>Net Change in Fund Balance</i>	18,605	(54,395)	88,305	142,700
<i>Fund Balance Beginning of Year</i>	514,025	514,025	514,025	0
Prior Year Encumbrances Appropriated	<u>101,401</u>	<u>101,401</u>	<u>101,401</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$634,031</u></u>	<u><u>\$561,031</u></u>	<u><u>\$703,731</u></u>	<u><u>\$142,700</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*911 Emergency System Sales Tax Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Sales Taxes	\$0	\$884	\$4,712	\$3,828
<b>Expenditures</b>				
Current:				
Public Safety:				
County Wireless 911:				
Contractual Services	472,070	479,570	419,037	60,533
Capital Outlay	74,936	74,636	37,009	37,627
Other	0	300	291	9
<i>Total Expenditures</i>	<i>547,006</i>	<i>554,506</i>	<i>456,337</i>	<i>98,169</i>
<i>Net Change in Fund Balance</i>	<i>(547,006)</i>	<i>(553,622)</i>	<i>(451,625)</i>	<i>101,997</i>
<i>Fund Balance Beginning of Year</i>	<i>3,664,814</i>	<i>3,664,814</i>	<i>3,664,814</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>237,906</i>	<i>237,906</i>	<i>237,906</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$3,355,714</u></i>	<i><u>\$3,349,098</u></i>	<i><u>\$3,451,095</u></i>	<i><u>\$101,997</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Real Estate Assessment Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Licenses and Permits	\$100	\$100	\$135	\$35
Charges for Services	1,231,500	1,231,500	1,319,537	88,037
Other	500	500	25	(475)
<i>Total Revenues</i>	<u>1,232,100</u>	<u>1,232,100</u>	<u>1,319,697</u>	<u>87,597</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Real Estate Assessment:				
Personal Services	630,712	630,712	525,326	105,386
Contractual Services	409,269	468,119	462,996	5,123
Materials and Supplies	19,085	19,085	17,317	1,768
Capital Outlay	13,498	13,498	13,498	0
Total Real Estate Assessment	<u>1,072,564</u>	<u>1,131,414</u>	<u>1,019,137</u>	<u>112,277</u>
Geographic Information Systems:				
Personal Services	197,410	197,410	190,152	7,258
Contractual Services	262,447	262,447	256,047	6,400
Materials and Supplies	18,674	18,674	16,774	1,900
Capital Outlay	4,500	4,500	4,500	0
Other	2,500	2,500	0	2,500
Total Geographic Information Systems	<u>485,531</u>	<u>485,531</u>	<u>467,473</u>	<u>18,058</u>
<i>Total Expenditures</i>	<u>1,558,095</u>	<u>1,616,945</u>	<u>1,486,610</u>	<u>130,335</u>
<i>Net Change in Fund Balance</i>	<u>(325,995)</u>	<u>(384,845)</u>	<u>(166,913)</u>	<u>217,932</u>
<i>Fund Balance Beginning of Year</i>	<u>2,230,164</u>	<u>2,230,164</u>	<u>2,230,164</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>194,301</u>	<u>194,301</u>	<u>194,301</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><b>\$2,098,470</b></u>	<u><b>\$2,039,620</b></u>	<u><b>\$2,257,552</b></u>	<u><b>\$217,932</b></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Children's Services Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$2,263,433	\$3,421,483	\$3,505,496	\$84,013
Contributions and Donations	9,500	9,500	0	(9,500)
Other	<u>124,289</u>	<u>174,264</u>	<u>165,707</u>	<u>(8,557)</u>
<i>Total Revenues</i>	<u>2,397,222</u>	<u>3,605,247</u>	<u>3,671,203</u>	<u>65,956</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Children's Services:				
Personal Services	560,479	1,815,372	1,815,372	0
Contractual Services	3,297,867	6,671,543	6,674,206	(2,663)
Materials and Supplies	9,216	9,215	5,525	3,690
Other	<u>303,333</u>	<u>974,374</u>	<u>974,374</u>	<u>0</u>
<i>Total Expenditures</i>	<u>4,170,895</u>	<u>9,470,504</u>	<u>9,469,477</u>	<u>1,027</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,773,673)</u>	<u>(5,865,257)</u>	<u>(5,798,274)</u>	<u>66,983</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>1,593,170</u>	<u>6,215,436</u>	<u>5,877,329</u>	<u>(338,107)</u>
<i>Net Change in Fund Balance</i>	<u>(180,503)</u>	<u>350,179</u>	<u>79,055</u>	<u>(271,124)</u>
<i>Fund Deficit Beginning of Year</i>	<u>(635,183)</u>	<u>(635,183)</u>	<u>(635,183)</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>821,495</u>	<u>821,495</u>	<u>821,495</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><b>\$5,809</b></u>	<u><b>\$536,491</b></u>	<u><b>\$265,367</b></u>	<u><b>(\$271,124)</b></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Dog and Kennel Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$2,500	\$2,500	\$2,500	\$0
Licenses and Permits	254,500	254,500	258,360	3,860
Fines and Forfeitures	14,200	14,200	15,811	1,611
Charges for Services	28,000	28,000	24,995	(3,005)
Contributions and Donations	5,000	6,579	12,408	5,829
Other	100	100	220	120
<i>Total Revenues</i>	<i>304,300</i>	<i>305,879</i>	<i>314,294</i>	<i>8,415</i>
<b>Expenditures</b>				
Current:				
Health:				
Dog and Kennel:				
Personal Services	259,509	259,294	253,424	5,870
Contractual Services	26,581	26,796	23,984	2,812
Materials and Supplies	23,189	23,189	22,984	205
Capital Outlay	1,962	1,962	1,758	204
Other	57,906	60,406	58,913	1,493
<i>Total Dog and Kennel</i>	<i>369,147</i>	<i>371,647</i>	<i>361,063</i>	<i>10,584</i>
Dog Pound Donation:				
Contractual Services	13,898	16,898	16,588	310
Other	26	56	25	31
<i>Total Dog Pound Donation</i>	<i>13,924</i>	<i>16,954</i>	<i>16,613</i>	<i>341</i>
<i>Total Expenditures</i>	<i>383,071</i>	<i>388,601</i>	<i>377,676</i>	<i>10,925</i>
<i>Net Change in Fund Balance</i>	<i>(78,771)</i>	<i>(82,722)</i>	<i>(63,382)</i>	<i>19,340</i>
<i>Fund Balance Beginning of Year</i>	<i>200,736</i>	<i>200,736</i>	<i>200,736</i>	<i>0</i>
Prior Year Encumbrances Appropriated	19,302	19,302	19,302	0
<i>Fund Balance End of Year</i>	<i>\$141,267</i>	<i>\$137,316</i>	<i>\$156,656</i>	<i>\$19,340</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Delinquent Real Estate Collection Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>Revenues</b>				
Charges for Services	\$163,000	\$163,000	\$159,470	(\$3,530)
Other	0	0	3,744	3,744
<i>Total Revenues</i>	<b>163,000</b>	<b>163,000</b>	<b>163,214</b>	<b>214</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Delinquent Real Estate - Treasurer:				
Personal Services	69,769	69,769	69,039	730
Contractual Services	13,828	15,828	15,176	652
Materials and Supplies	2,000	2,000	2,000	0
Capital Outlay	2,800	2,800	2,800	0
Other	24,339	24,339	24,339	0
Total Delinquent Real Estate - Treasurer	<b>112,736</b>	<b>114,736</b>	<b>113,354</b>	<b>1,382</b>
Delinquent Real Estate - Prosecutor:				
Personal Services	86,335	88,919	85,192	3,727
Contractual Services	1,000	1,000	0	1,000
Total Delinquent Real Estate - Prosecutor	<b>87,335</b>	<b>89,919</b>	<b>85,192</b>	<b>4,727</b>
Unclaimed Monies - Foreclosures:				
Other	100,000	292,000	214,829	77,171
<i>Total Expenditures</i>	<b>300,071</b>	<b>496,655</b>	<b>413,375</b>	<b>83,280</b>
<i>Net Change in Fund Balance</i>	(137,071)	(333,655)	(250,161)	83,494
<i>Fund Balance Beginning of Year</i>	526,048	526,048	526,048	0
<i>Prior Year Encumbrances Appropriated</i>	17,067	17,067	17,067	0
<i>Fund Balance End of Year</i>	<b>\$406,044</b>	<b>\$209,460</b>	<b>\$292,954</b>	<b>\$83,494</b>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Aging Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$1,595,000	\$1,631,908	\$1,631,908	\$0
Intergovernmental	32,500	32,971	32,971	0
<i>Total Revenues</i>	<u>1,627,500</u>	<u>1,664,879</u>	<u>1,664,879</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Human Services:				
Senior Citizens Levy:				
Contractual Services	1,627,500	1,627,587	1,627,587	0
Other	1,200	1,200	1,200	0
<i>Total Expenditures</i>	<u>1,628,700</u>	<u>1,628,787</u>	<u>1,628,787</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>(1,200)</i>	<i>36,092</i>	<i>36,092</i>	<i>0</i>
<i>Fund Balance Beginning of Year</i>	<i>67</i>	<i>67</i>	<i>67</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><i>\$67</i></u>	<u><i>\$37,359</i></u>	<u><i>\$37,359</i></u>	<u><i>\$0</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*OneOhio Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Settlements	<u>\$82,910</u>	<u>\$260,452</u>	<u>\$305,918</u>	<u>\$45,466</u>
<b>Expenditures</b>				
Current:				
Health:				
OneOhio:				
Personal Services	104,200	104,200	104,200	0
Contractual Services	<u>30,000</u>	<u>30,000</u>	<u>20,000</u>	<u>10,000</u>
<i>Total Expenditures</i>	<u>134,200</u>	<u>134,200</u>	<u>124,200</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	<u>(51,290)</u>	<u>126,252</u>	<u>181,718</u>	<u>55,466</u>
<i>Fund Balance Beginning of Year</i>	<u>170,195</u>	<u>170,195</u>	<u>170,195</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$128,905</u></u>	<u><u>\$306,447</u></u>	<u><u>\$361,913</u></u>	<u><u>\$55,466</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$1,332,600	\$1,332,600	\$467,757	(\$864,843)
Other	36,206	36,206	16,898	(19,308)
<i>Total Revenues</i>	<u>1,368,806</u>	<u>1,368,806</u>	<u>484,655</u>	<u>(884,151)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Administration:				
Contractual Services	8,391	8,391	4,715	3,676
Other	4,500	4,500	0	4,500
Total General Government -				
Legislative and Executive	12,891	12,891	4,715	8,176
Public Works:				
Community Development Program:				
Capital Outlay	721,506	716,161	443,741	272,420
Intergovernmental:				
Block Grant:				
Other	441,777	537,826	461,484	76,342
<i>Total Expenditures</i>	<u>1,176,174</u>	<u>1,266,878</u>	<u>909,940</u>	<u>356,938</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenditures</i>	192,632	101,928	(425,285)	(527,213)
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(5,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	187,632	101,928	(425,285)	(527,213)
<i>Fund Deficit Beginning of Year</i>	(50,424)	(50,424)	(50,424)	0
Prior Year Encumbrances Appropriated	<u>92,168</u>	<u>92,168</u>	<u>92,168</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$229,376</u>	<u>\$143,672</u>	<u>(\$383,541)</u>	<u>(\$527,213)</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Economic Development Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$23,400	\$27,162	\$4,463	(\$22,699)
Charges for Services	17,100	17,100	16,794	(306)
Other	200	200	0	(200)
<i>Total Revenues</i>	<u>40,700</u>	<u>44,462</u>	<u>21,257</u>	<u>(23,205)</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Community Development:				
Personal Services	146,294	146,294	127,870	18,424
Contractual Services	23,200	23,200	2,272	20,928
Materials and Supplies	4,447	4,447	4,123	324
Capital Outlay	500	500	0	500
<i>Total Expenditures</i>	<u>174,441</u>	<u>174,441</u>	<u>134,265</u>	<u>40,176</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(133,741)</u>	<u>(129,979)</u>	<u>(113,008)</u>	<u>16,971</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>121,790</u>	<u>121,790</u>	<u>121,790</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(11,951)</u>	<u>(8,189)</u>	<u>8,782</u>	<u>16,971</u>
<i>Fund Balance Beginning of Year</i>	<u>6,238</u>	<u>6,238</u>	<u>6,238</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>1,951</u>	<u>1,951</u>	<u>1,951</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$3,762)</u></u>	<u><u>\$0</u></u>	<u><u>\$16,971</u></u>	<u><u>\$16,971</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enterprise Zone Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$1,700	\$1,900	\$1,900	\$0
<b>Expenditures</b>				
Current:				
Public Works:				
Enterprise Zone:				
Contractual Services	1,700	1,900	1,900	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Brownfield Demolition and Site Revitalization Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$188,223	\$188,223
<b>Expenditures</b>				
Current:				
Public Works:				
Brownfield Demolition and Revitalization:				
Contractual Services	<u>267,535</u>	<u>267,535</u>	<u>208,052</u>	<u>59,483</u>
<i>Net Change in Fund Balance</i>	<i>(267,535)</i>	<i>(267,535)</i>	<i>(19,829)</i>	<i>247,706</i>
<i>Fund Deficit Beginning of Year</i>	<i>(267,535)</i>	<i>(267,535)</i>	<i>(267,535)</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>267,535</u>	<u>267,535</u>	<u>267,535</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<i><u>(\$267,535)</u></i>	<i><u>(\$267,535)</u></i>	<i><u>(\$19,829)</u></i>	<i><u>\$247,706</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Moving Ohio Forward Grant Fund  
 For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$1,835,000	\$1,835,000	\$1,265,202	(\$569,798)
<b>Expenditures</b>				
Current:				
Public Works:				
House Bill 33 Earmark -				
Tusky Valley Local School District:				
Contractual Services	<u>1,835,000</u>	<u>1,835,000</u>	<u>1,835,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>0</i>	<i>0</i>	<i>(569,798)</i>	<i>(569,798)</i>
<i>Fund Balance Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance (Deficit) End of Year</i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>	<i><u>(\$569,798)</u></i>	<i><u>(\$569,798)</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Corrections Grant Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	<u>\$135,664</u>	<u>\$142,958</u>	<u>\$136,781</u>	<u>(\$6,177)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Community Corrections:				
Personal Services	133,991	153,191	130,591	22,600
Contractual Services	2,058	2,058	0	2,058
Other	0	239	238	1
<i>Total Expenditures</i>	<u>136,049</u>	<u>155,488</u>	<u>130,829</u>	<u>24,659</u>
<i>Net Change in Fund Balance</i>	<u>(385)</u>	<u>(12,530)</u>	<u>5,952</u>	<u>18,482</u>
<i>Fund Balance Beginning of Year</i>	<u>41,516</u>	<u>41,516</u>	<u>41,516</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$41,131</u></u>	<u><u>\$28,986</u></u>	<u><u>\$47,468</u></u>	<u><u>\$18,482</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Multi-County Drug Task Force Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$100,000	\$100,000	\$78,603	(\$21,397)
Fines and Forfeitures	1,500	10,533	12,081	1,548
Contributions and Donations	<u>0</u>	<u>0</u>	<u>75</u>	<u>75</u>
<i>Total Revenues</i>	<u>101,500</u>	<u>110,533</u>	<u>90,759</u>	<u>(19,774)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Multi-County Lead Task Force:				
Personal Services	500	500	0	500
Contractual Services	16,112	15,048	13,748	1,300
Materials and Supplies	0	6,034	6,034	0
Capital Outlay	17,616	7,158	4,537	2,621
Other	<u>42,000</u>	<u>30,030</u>	<u>8,027</u>	<u>22,003</u>
<i>Total Expenditures</i>	<u>76,228</u>	<u>58,770</u>	<u>32,346</u>	<u>26,424</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>25,272</u>	<u>51,763</u>	<u>58,413</u>	<u>6,650</u>
<b>Other Financing Sources (Uses)</b>				
Advances Out	<u>0</u>	<u>(49,770)</u>	<u>(49,770)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>25,272</u>	<u>1,993</u>	<u>8,643</u>	<u>6,650</u>
<i>Fund Deficit Beginning of Year</i>	<u>(26,188)</u>	<u>(26,188)</u>	<u>(26,188)</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>26,228</u>	<u>26,228</u>	<u>26,228</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$25,312</u></u>	<u><u>\$2,033</u></u>	<u><u>\$8,683</u></u>	<u><u>\$6,650</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Felony Delinquent Care Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$236,238	\$287,530	\$287,625	\$95
Charges for Services	0	0	10	10
Other	100	100	0	(100)
<i>Total Revenues</i>	<u>236,338</u>	<u>287,630</u>	<u>287,635</u>	<u>5</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Felony Delinquent Care:				
Personal Services	183,083	183,429	164,295	19,134
Contractual Services	46,723	74,723	67,725	6,998
Materials and Supplies	8,089	9,343	8,629	714
<i>Total Expenditures</i>	<u>237,895</u>	<u>267,495</u>	<u>240,649</u>	<u>26,846</u>
<i>Net Change in Fund Balance</i>	<u>(1,557)</u>	<u>20,135</u>	<u>46,986</u>	<u>26,851</u>
<i>Fund Balance Beginning of Year</i>	<u>93,531</u>	<u>93,531</u>	<u>93,531</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>15,639</u>	<u>15,639</u>	<u>15,639</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$107,613</u></u>	<u><u>\$129,305</u></u>	<u><u>\$156,156</u></u>	<u><u>\$26,851</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff Concealed Handgun License Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Licenses and Permits	\$70,000	\$70,000	\$43,863	(\$26,137)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff Concealed Handgun License:				
Contractual Services	67,748	88,748	47,227	41,521
Materials and Supplies	2,594	2,534	2,064	470
Other	0	60	60	0
<i>Total Expenditures</i>	<i>70,342</i>	<i>91,342</i>	<i>49,351</i>	<i>41,991</i>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<i>(342)</i>	<i>(21,342)</i>	<i>(5,488)</i>	<i>15,854</i>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(30,000)	(30,000)	0	30,000
<i>Net Change in Fund Balance</i>	<i>(30,342)</i>	<i>(51,342)</i>	<i>(5,488)</i>	<i>45,854</i>
<i>Fund Balance Beginning of Year</i>	<i>185,290</i>	<i>185,290</i>	<i>185,290</i>	<i>0</i>
Prior Year Encumbrances Appropriated	47,806	47,806	47,806	0
<i>Fund Balance End of Year</i>	<i><u>\$202,754</u></i>	<i><u>\$181,754</u></i>	<i><u>\$227,608</u></i>	<i><u>\$45,854</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Victim Assistance Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	<u>\$57,053</u>	<u>\$57,053</u>	<u>\$52,816</u>	<u>(\$4,237)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Victim Assistance:				
Personal Services	207,707	207,732	181,938	25,794
Contractual Services	4,898	4,898	4,898	0
Materials and Supplies	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
<i>Total Expenditures</i>	<i>213,105</i>	<i>213,130</i>	<i>187,336</i>	<i>25,794</i>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<i>(156,052)</i>	<i>(156,077)</i>	<i>(134,520)</i>	<i>21,557</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>150,663</u>	<u>150,663</u>	<u>150,663</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>(5,389)</i>	<i>(5,414)</i>	<i>16,143</i>	<i>21,557</i>
<i>Fund Balance Beginning of Year</i>	<i>43,696</i>	<i>43,696</i>	<i>43,696</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>741</u>	<u>741</u>	<u>741</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$39,048</u></i>	<i><u>\$39,023</u></i>	<i><u>\$60,580</u></i>	<i><u>\$21,557</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Diversion Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>992</u>	<u>992</u>	<u>992</u>	0
<i>Fund Balance End of Year</i>	<u><u>\$992</u></u>	<u><u>\$992</u></u>	<u><u>\$992</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Continued Professional Training Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$34,204	\$34,204	\$8,661	(\$25,543)
<b>Expenditures</b>				
Current:				
Public Safety:				
Sheriff:				
Personal Services	<u>36,239</u>	<u>45,239</u>	<u>33,058</u>	<u>12,181</u>
<i>Net Change in Fund Balance</i>	<i>(2,035)</i>	<i>(11,035)</i>	<i>(24,397)</i>	<i>(13,362)</i>
<i>Fund Balance Beginning of Year</i>	<i>31,133</i>	<i>31,133</i>	<i>31,133</i>	<i>0</i>
<i>Prior Year Encumbrances Appropriated</i>	<i>14,239</i>	<i>14,239</i>	<i>14,239</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$43,337</u></i>	<i><u>\$34,337</u></i>	<i><u>\$20,975</u></i>	<i><u>(\$13,362)</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Prosecutor's Law Enforcement Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>6,058</u>	<u>6,058</u>	<u>6,058</u>	0
<i>Fund Balance End of Year</i>	<u><u>\$6,058</u></u>	<u><u>\$6,058</u></u>	<u><u>\$6,058</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Sheriff's Law Enforcement Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$50	\$50
<b>Expenditures</b>				
Current:				
Public Safety:				
Law Enforcement Trust:				
Contractual Services	2,203	2,203	2,203	0
<i>Net Change in Fund Balance</i>	<i>(2,203)</i>	<i>(2,203)</i>	<i>(2,153)</i>	<i>50</i>
<i>Fund Balance Beginning of Year</i>	<i>37,708</i>	<i>37,708</i>	<i>37,708</i>	<i>0</i>
Prior Year Encumbrances Appropriated	2,203	2,203	2,203	0
<i>Fund Balance End of Year</i>	<u><i>\$37,708</i></u>	<u><i>\$37,708</i></u>	<u><i>\$37,758</i></u>	<u><i>\$50</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Rehabilitation and Correction Probation Grant Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	<u>\$184,180</u>	<u>\$184,412</u>	<u>\$184,412</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
DRC Probation Grant:				
Personal Services	150,000	150,413	150,225	188
PSI Writer Grant:				
Personal Services	<u>34,180</u>	<u>40,409</u>	<u>33,652</u>	<u>6,757</u>
<i>Total Expenditures</i>	<u>184,180</u>	<u>190,822</u>	<u>183,877</u>	<u>6,945</u>
<i>Net Change in Fund Balance</i>	0	(6,410)	535	6,945
<i>Fund Balance Beginning of Year</i>	<u>87,491</u>	<u>87,491</u>	<u>87,491</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$87,491</u>	<u>\$81,081</u>	<u>\$88,026</u>	<u>\$6,945</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Smart Ohio Funding Grant Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>237</u>	<u>237</u>	<u>237</u>	0
<i>Fund Balance End of Year</i>	<u><u>\$237</u></u>	<u><u>\$237</u></u>	<u><u>\$237</u></u>	<u><u>\$0</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Drivers Alcohol Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Fines and Forfeitures	\$5,750	\$5,750	\$5,492	(\$258)
Other	450	450	576	126
<i>Total Revenues</i>	<u>6,200</u>	<u>6,200</u>	<u>6,068</u>	<u>(132)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Juvenile Indigent Drivers:				
Contractual Services	3,000	3,000	0	3,000
Indigent Drivers:				
Contractual Services	<u>11,871</u>	<u>11,871</u>	<u>5,872</u>	<u>5,999</u>
<i>Total Expenditures</i>	<u>14,871</u>	<u>14,871</u>	<u>5,872</u>	<u>8,999</u>
<i>Net Change in Fund Balance</i>	(8,671)	(8,671)	196	8,867
<i>Fund Balance Beginning of Year</i>	19,161	19,161	19,161	0
Prior Year Encumbrances Appropriated	<u>5,871</u>	<u>5,871</u>	<u>5,871</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$16,361</u>	<u>\$16,361</u>	<u>\$25,228</u>	<u>\$8,867</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Indigent Guardianship Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$18,000	\$18,000	\$16,974	(\$1,026)
<b>Expenditures</b>				
Current:				
Human Services:				
Indigent Guardianship:				
Personal Services	1,915	1,915	1,764	151
Contractual Services	18,112	18,112	17,563	549
Materials and Supplies	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<i>21,027</i>	<i>21,027</i>	<i>19,327</i>	<i>1,700</i>
<i>Net Change in Fund Balance</i>	<i>(3,027)</i>	<i>(3,027)</i>	<i>(2,353)</i>	<i>674</i>
<i>Fund Balance Beginning of Year</i>	<i>17,705</i>	<i>17,705</i>	<i>17,705</i>	<i>0</i>
Prior Year Encumbrances Appropriated	3,027	3,027	3,027	0
<i>Fund Balance End of Year</i>	<i>\$17,705</i>	<i>\$17,705</i>	<i>\$18,379</i>	<i>\$674</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Legal Research Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$15,000	\$15,000	\$17,743	\$2,743
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Legal Research:				
Contractual Services	8,000	8,000	5,922	2,078
Capital Outlay	11,529	11,529	7,910	3,619
<i>Total Expenditures</i>	<i>19,529</i>	<i>19,529</i>	<i>13,832</i>	<i>5,697</i>
<i>Net Change in Fund Balance</i>	<i>(4,529)</i>	<i>(4,529)</i>	<i>3,911</i>	<i>8,440</i>
<i>Fund Balance Beginning of Year</i>	<i>34,175</i>	<i>34,175</i>	<i>34,175</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i>\$29,646</i>	<i>\$29,646</i>	<i>\$38,086</i>	<i>\$8,440</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Fines and Forfeitures	\$0	\$0	\$185	\$185
<b>Expenditures</b>				
	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	185	185
<i>Fund Balance Beginning of Year</i>	<u>4,149</u>	<u>4,149</u>	<u>4,149</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,149</u></u>	<u><u>\$4,149</u></u>	<u><u>\$4,334</u></u>	<u><u>\$185</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Marriage License Special Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$17,500	\$17,500	\$14,697	(\$2,803)
<b>Expenditures</b>				
Current:				
Human Services:				
Public Assistance:				
Contractual Services	8,500	8,500	5,958	2,542
Other	9,000	9,000	8,330	670
<i>Total Expenditures</i>	<u>17,500</u>	<u>17,500</u>	<u>14,288</u>	<u>3,212</u>
<i>Net Change in Fund Balance</i>	0	0	409	409
<i>Fund Balance Beginning of Year</i>	<u>7,382</u>	<u>7,382</u>	<u>7,382</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$7,382</u>	<u>\$7,382</u>	<u>\$7,791</u>	<u>\$409</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Mediation Grant Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	<u>\$62,000</u>	<u>\$62,000</u>	<u>\$79,108</u>	<u>\$17,108</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Mediation:				
Personal Services	71,125	71,125	68,058	3,067
Contractual Services	1,800	1,800	41	1,759
Capital Outlay	<u>1,800</u>	<u>1,800</u>	<u>1,601</u>	<u>199</u>
<i>Total Expenditures</i>	<i>74,725</i>	<i>74,725</i>	<i>69,700</i>	<i>5,025</i>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<i>(12,725)</i>	<i>(12,725)</i>	<i>9,408</i>	<i>22,133</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>3,000</u>
<i>Net Change in Fund Balance</i>	<i>(12,725)</i>	<i>(12,725)</i>	<i>12,408</i>	<i>25,133</i>
<i>Fund Balance Beginning of Year</i>	<i>15,620</i>	<i>15,620</i>	<i>15,620</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><i>\$4,695</i></u>	<u><i>\$4,695</i></u>	<u><i>\$29,828</i></u>	<u><i>\$25,133</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Special Projects Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Fines and Forfeitures	\$1,750	\$1,750	\$1,773	\$23
Charges for Services	55,050	55,050	81,638	26,588
Other	0	0	246	246
<i>Total Revenues</i>	<u>56,800</u>	<u>56,800</u>	<u>83,657</u>	<u>26,857</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
County Court Special Projects:				
Contractual Services	61,769	85,969	83,960	2,009
Materials and Supplies	9,648	9,648	9,648	0
Capital Outlay	7,480	7,480	7,480	0
Other	9,382	13,382	13,332	50
<i>Total Expenditures</i>	<u>88,279</u>	<u>116,479</u>	<u>114,420</u>	<u>2,059</u>
<i>Net Change in Fund Balance</i>	<u>(31,479)</u>	<u>(59,679)</u>	<u>(30,763)</u>	<u>28,916</u>
<i>Fund Balance Beginning of Year</i>	<u>104,325</u>	<u>104,325</u>	<u>104,325</u>	<u>0</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>32,729</u>	<u>32,729</u>	<u>32,729</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$105,575</u></u>	<u><u>\$77,375</u></u>	<u><u>\$106,291</u></u>	<u><u>\$28,916</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Special Projects Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$49,193	\$49,193	\$48,591	(\$602)
Other	50	50	0	(50)
<i>Total Revenues</i>	<u>49,243</u>	<u>49,243</u>	<u>48,591</u>	<u>(652)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Personal Services	7,412	9,157	8,752	405
Contractual Services	1,500	4,900	2,800	2,100
Materials and Supplies	488	488	37	451
Capital Outlay	32,119	31,394	13,923	17,471
<i>Total Expenditures</i>	<u>41,519</u>	<u>45,939</u>	<u>25,512</u>	<u>20,427</u>
<i>Net Change in Fund Balance</i>	<u>7,724</u>	<u>3,304</u>	<u>23,079</u>	<u>19,775</u>
<i>Fund Balance Beginning of Year</i>	<u>111,800</u>	<u>111,800</u>	<u>111,800</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>4,296</u>	<u>4,296</u>	<u>4,296</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$123,820</u></u>	<u><u>\$119,400</u></u>	<u><u>\$139,175</u></u>	<u><u>\$19,775</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Special Projects Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$26,000	\$26,000	\$28,219	\$2,219
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Probate Court Special Projects:				
Personal Services	6,299	8,299	8,299	0
Contractual Services	14,625	12,625	5,625	7,000
Materials and Supplies	888	888	788	100
Capital Outlay	5,070	11,070	10,070	1,000
<i>Total Expenditures</i>	<i>26,882</i>	<i>32,882</i>	<i>24,782</i>	<i>8,100</i>
<i>Net Change in Fund Balance</i>	<i>(882)</i>	<i>(6,882)</i>	<i>3,437</i>	<i>10,319</i>
<i>Fund Balance Beginning of Year</i>	<i>47,905</i>	<i>47,905</i>	<i>47,905</i>	<i>0</i>
Prior Year Encumbrances Appropriated	882	882	882	0
<i>Fund Balance End of Year</i>	<i><u>\$47,905</u></i>	<i><u>\$41,905</u></i>	<i><u>\$52,224</u></i>	<i><u>\$10,319</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Common Pleas Special Projects Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$50,000	\$50,000	\$73,132	<u>\$23,132</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Common Pleas Special Projects:				
Personal Services	0	23,322	22,289	1,033
Contractual Services	66,788	43,191	37,818	5,373
Materials and Supplies	1,185	3,960	3,893	67
Capital Outlay	<u>34,083</u>	<u>31,583</u>	<u>24,346</u>	<u>7,237</u>
<i>Total Expenditures</i>	<i>102,056</i>	<i>102,056</i>	<i>88,346</i>	<i>13,710</i>
<i>Net Change in Fund Balance</i>	<i>(52,056)</i>	<i>(52,056)</i>	<i>(15,214)</i>	<i>36,842</i>
<i>Fund Balance Beginning of Year</i>	<i>40,634</i>	<i>40,634</i>	<i>40,634</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>23,987</u>	<u>23,987</u>	<u>23,987</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$12,565</u></i>	<i><u>\$12,565</u></i>	<i><u>\$49,407</u></i>	<i><u>\$36,842</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Court Title IV-E Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Juvenile Court:				
Capital Outlay	1,633	1,633	1,633	0
<i>Net Change in Fund Balance</i>	<i>(1,633)</i>	<i>(1,633)</i>	<i>(1,633)</i>	0
<i>Fund Balance Beginning of Year</i>	<i>1,633</i>	<i>1,633</i>	<i>1,633</i>	0
<i>Fund Balance End of Year</i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Treasury Seizure of Monies Fund*  
*For the Year Ended December 31, 2024*

---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	29	29	29	0
<i>Fund Balance End of Year</i>	<u>\$29</u>	<u>\$29</u>	<u>\$29</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jury Administration Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Contributions and Donations	\$1,000	\$1,000	\$1,712	\$712
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Jury Administration:				
Contractual Services	500	500	0	500
Materials and Supplies	2,095	2,095	500	1,595
Capital Outlay	1,100	1,100	228	872
<i>Total Expenditures</i>	<i>3,695</i>	<i>3,695</i>	<i>728</i>	<i>2,967</i>
<i>Net Change in Fund Balance</i>	<i>(2,695)</i>	<i>(2,695)</i>	<i>984</i>	<i>3,679</i>
<i>Fund Balance Beginning of Year</i>	<i>3,224</i>	<i>3,224</i>	<i>3,224</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$529</u></i>	<i><u>\$529</u></i>	<i><u>\$4,208</u></i>	<i><u>\$3,679</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Help America Vote Act Grant Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$16,282	\$16,282	\$0
Interest	0	0	65	65
<i>Total Revenues</i>	<i>0</i>	<i>16,282</i>	<i>16,347</i>	<i>65</i>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Board of Elections:				
Personal Services	0	6,550	6,550	0
Contractual Services	0	8,782	8,782	0
Materials and Supplies	0	950	950	0
Capital Outlay	474	884	475	409
<i>Total Expenditures</i>	<i>474</i>	<i>17,166</i>	<i>16,757</i>	<i>409</i>
<i>Net Change in Fund Balance</i>	<i>(474)</i>	<i>(884)</i>	<i>(410)</i>	<i>474</i>
<i>Fund Balance Beginning of Year</i>	<i>3,938</i>	<i>3,938</i>	<i>3,938</i>	<i>0</i>
Prior Year Encumbrances Appropriated	409	409	409	0
<i>Fund Balance End of Year</i>	<i>\$3,873</i>	<i>\$3,463</i>	<i>\$3,937</i>	<i>\$474</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County Court Interlock Monitor Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$1,300	\$1,300	\$1,223	(\$77)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Interlock Monitor:				
Contractual Services	<u>3,611</u>	<u>3,611</u>	<u>2,311</u>	<u>1,300</u>
<i>Net Change in Fund Balance</i>	<i>(2,311)</i>	<i>(2,311)</i>	<i>(1,088)</i>	<i>1,223</i>
<i>Fund Balance Beginning of Year</i>	<i>901</i>	<i>901</i>	<i>901</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>2,311</u>	<u>2,311</u>	<u>2,311</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$901</u></u>	<u><u>\$901</u></u>	<u><u>\$2,124</u></u>	<u><u>\$1,223</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Juvenile Interlock Alcohol Treatment Fund*  
*For the Year Ended December 31, 2024*

---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$100	\$100	\$4	(\$96)
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	100	100	4	(96)
<i>Fund Balance Beginning of Year</i>	<u>1,261</u>	<u>1,261</u>	<u>1,261</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,361</u></u>	<u><u>\$1,361</u></u>	<u><u>\$1,265</u></u>	<u><u>(\$96)</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Library Resource Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$2,387	\$2,387	\$0
Fines and Forfeitures	96,000	96,000	101,637	5,637
Charges for Services	14,100	14,100	13,285	(815)
Other	<u>500</u>	<u>500</u>	<u>503</u>	<u>3</u>
<i>Total Revenues</i>	<u>110,600</u>	<u>112,987</u>	<u>117,812</u>	<u>4,825</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Law Library Resources:				
Personal Services	70,630	70,629	68,914	1,715
Contractual Services	31,278	31,278	29,818	1,460
Materials and Supplies	1,116	2,089	1,202	887
Capital Outlay	22,666	25,053	23,119	1,934
Other	<u>7</u>	<u>7</u>	<u>7</u>	<u>0</u>
<i>Total Expenditures</i>	<u>125,697</u>	<u>129,056</u>	<u>123,060</u>	<u>5,996</u>
<i>Net Change in Fund Balance</i>	<i>(15,097)</i>	<i>(16,069)</i>	<i>(5,248)</i>	<i>10,821</i>
<i>Fund Balance Beginning of Year</i>	<i>136,318</i>	<i>136,318</i>	<i>136,318</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>9,774</u>	<u>9,774</u>	<u>9,774</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><i>\$130,995</i></u>	<u><i>\$130,023</i></u>	<u><i>\$140,844</i></u>	<u><i>\$10,821</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Department of Justice Seizure of Monies Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	12,249	12,249	12,249	0
<i>Fund Balance End of Year</i>	<u>\$12,249</u>	<u>\$12,249</u>	<u>\$12,249</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Targeted Community Alternative to Prison Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$272,192	\$272,192	\$272,192	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Targeted Community Alternative to Prison:				
Personal Services	83,694	83,694	74,966	8,728
Contractual Services	228,953	233,390	214,232	19,158
<i>Total Expenditures</i>	<i>312,647</i>	<i>317,084</i>	<i>289,198</i>	<i>27,886</i>
<i>Net Change in Fund Balance</i>	<i>(40,455)</i>	<i>(44,892)</i>	<i>(17,006)</i>	<i>27,886</i>
<i>Fund Balance Beginning of Year</i>	<i>140,429</i>	<i>140,429</i>	<i>140,429</i>	<i>0</i>
Prior Year Encumbrances Appropriated	40,455	40,455	40,455	0
<i>Fund Balance End of Year</i>	<i>\$140,429</i>	<i>\$135,992</i>	<i>\$163,878</i>	<i>\$27,886</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Specialized Docket Payroll Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$35,000</u>	<u>\$0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Special Docket:				
Personal Services	34,410	34,410	19,463	14,947
Contractual Services	0	422	422	0
Materials and Supplies	<u>590</u>	<u>590</u>	<u>0</u>	<u>590</u>
<i>Total Expenditures</i>	<u>35,000</u>	<u>35,422</u>	<u>19,885</u>	<u>15,537</u>
<i>Net Change in Fund Balance</i>	0	(422)	15,115	15,537
<i>Fund Balance Beginning of Year</i>	<u>19,885</u>	<u>19,885</u>	<u>19,885</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$19,885</u>	<u>\$19,463</u>	<u>\$35,000</u>	<u>\$15,537</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Emergency Management Agency Special Projects Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Public Safety:				
EMA Special Projects:				
Capital Outlay	<u>6,334</u>	<u>6,334</u>	<u>0</u>	<u>6,334</u>
<i>Net Change in Fund Balance</i>	<i>(6,334)</i>	<i>(6,334)</i>	<i>0</i>	<i>6,334</i>
<i>Fund Balance Beginning of Year</i>	<i>9,490</i>	<i>9,490</i>	<i>9,490</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<u><i>\$3,156</i></u>	<u><i>\$3,156</i></u>	<u><i>\$9,490</i></u>	<u><i>\$6,334</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hotel Lodging Tax Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Lodging Taxes	\$599,272	\$596,792	\$596,792	\$0
<b>Expenditures</b>				
Current:				
Intergovernmental:				
County Hotel Lodging Taxes:				
Other	<u>564,728</u>	<u>596,792</u>	<u>595,143</u>	<u>1,649</u>
<i>Net Change in Fund Balance</i>	<i>34,544</i>	<i>0</i>	<i>1,649</i>	<i>1,649</i>
<i>Fund Balance Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<u><i>\$34,544</i></u>	<u><i>\$0</i></u>	<u><i>\$1,649</i></u>	<u><i>\$1,649</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Business Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	<u>\$14,000</u>	<u>\$14,000</u>	<u>\$13,334</u>	<u>(\$666)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Conduct of Business:				
Personal Services	3,000	4,000	4,000	0
Materials and Supplies	1,500	2,700	2,700	0
Capital Outlay	0	2,000	2,000	0
Other	<u>3,500</u>	<u>1,300</u>	<u>0</u>	<u>1,300</u>
<i>Total Expenditures</i>	<i>8,000</i>	<i>10,000</i>	<i>8,700</i>	<i>1,300</i>
<i>Net Change in Fund Balance</i>	<i>6,000</i>	<i>4,000</i>	<i>4,634</i>	<i>634</i>
<i>Fund Balance Beginning of Year</i>	<i>31,835</i>	<i>31,835</i>	<i>31,835</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$37,835</u></i>	<i><u>\$35,835</u></i>	<i><u>\$36,469</u></i>	<i><u>\$634</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Probate Court Mediation Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$10,000	\$10,000	\$9,410	(\$590)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Mediation:				
Contractual Services	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenditures</i>	<i>8,000</i>	<i>8,000</i>	<i>9,410</i>	<i>1,410</i>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(3,000)</u>	<u>(3,000)</u>	<u>(3,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>5,000</i>	<i>5,000</i>	<i>6,410</i>	<i>1,410</i>
<i>Fund Balance Beginning of Year</i>	<i>20,656</i>	<i>20,656</i>	<i>20,656</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<u><i>\$25,656</i></u>	<u><i>\$25,656</i></u>	<u><i>\$27,066</i></u>	<u><i>\$1,410</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*TUFF Bags Donations Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
Current:				
Human Services:				
TUFF Bags:				
Materials and Supplies	188	188	184	4
Other	338	0	0	0
<i>Total Expenditures</i>	<i>526</i>	<i>188</i>	<i>184</i>	<i>4</i>
<i>Net Change in Fund Balance</i>	<i>(526)</i>	<i>(188)</i>	<i>(184)</i>	<i>4</i>
<i>Fund Balance Beginning of Year</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Prior Year Encumbrances Appropriated	188	188	188	0
<i>Fund Balance (Deficit) End of Year</i>	<i>(\$338)</i>	<i>\$0</i>	<i>\$4</i>	<i>\$4</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Local Assistance and Tribal Consistency Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Performance Audit:				
Contractual Services	<u>66,177</u>	<u>66,177</u>	<u>66,177</u>	0
<i>Net Change in Fund Balance</i>	<i>(66,177)</i>	<i>(66,177)</i>	<i>(66,177)</i>	0
<i>Fund Balance Beginning of Year</i>	<i>5,000</i>	<i>5,000</i>	<i>5,000</i>	0
Prior Year Encumbrances Appropriated	<u>66,177</u>	<u>66,177</u>	<u>66,177</u>	0
<i>Fund Balance End of Year</i>	<u><i>\$5,000</i></u>	<u><i>\$5,000</i></u>	<u><i>\$5,000</i></u>	<u><i>\$0</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Appointed Special Advocate Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$96,228	\$96,228	\$52,500	(\$43,728)
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Court Appointed Special Advocate:				
Personal Services	87,832	58,972	25,548	33,424
Contractual Services	5,000	7,000	300	6,700
Materials and Supplies	4,113	4,113	848	3,265
Other	0	500	161	339
Total General Government	96,945	70,585	26,857	43,728
Intergovernmental:				
Court Appointed Special Advocate:				
Other	0	71,685	71,685	0
<i>Total Expenditures</i>	<i>96,945</i>	<i>142,270</i>	<i>98,542</i>	<i>43,728</i>
<i>Net Change in Fund Balance</i>	<i>(717)</i>	<i>(46,042)</i>	<i>(46,042)</i>	<i>0</i>
<i>Fund Balance Beginning of Year</i>	<i>45,929</i>	<i>45,929</i>	<i>45,929</i>	<i>0</i>
Prior Year Encumbrances Appropriated	113	113	113	0
<i>Fund Balance End of Year</i>	<i>\$45,325</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Healthy Aging Grant Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$4,771	\$4,771	\$0
<b>Expenditures</b>				
Current:				
Human Services:				
Healthy Aging:				
Other	<u>325,348</u>	<u>330,119</u>	<u>330,119</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>(325,348)</i>	<i>(325,348)</i>	<i>(325,348)</i>	<i>0</i>
<i>Fund Balance Beginning of Year</i>	<i>325,348</i>	<i>325,348</i>	<i>325,348</i>	<i>0</i>
<i>Fund Balance End of Year</i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>	<i><u>\$0</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*County 911 Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Other	<u>\$16,000</u>	<u>\$16,000</u>	<u>\$20,003</u>	<u>\$4,003</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
County 911:				
Personal Services	1,849,991	1,849,991	1,648,770	201,221
Contractual Services	180,081	228,081	183,898	44,183
Materials and Supplies	11,219	11,219	6,553	4,666
Capital Outlay	10,000	10,000	10,000	0
Other	800	800	0	800
<i>Total Expenditures</i>	<u>2,052,091</u>	<u>2,100,091</u>	<u>1,849,221</u>	<u>250,870</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<u>(2,036,091)</u>	<u>(2,084,091)</u>	<u>(1,829,218)</u>	<u>254,873</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>1,981,937</u>	<u>1,981,937</u>	<u>1,981,937</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(54,154)</u>	<u>(102,154)</u>	<u>152,719</u>	<u>254,873</u>
<i>Fund Balance Beginning of Year</i>	<u>315,598</u>	<u>315,598</u>	<u>315,598</u>	<u>0</u>
Prior Year Encumbrances Appropriated	<u>54,154</u>	<u>54,154</u>	<u>54,154</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><b>\$315,598</b></u>	<u><b>\$267,598</b></u>	<u><b>\$522,471</b></u>	<u><b>\$254,873</b></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Jail Operations Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$120,000	\$120,000	\$103,705	(\$16,295)
Fines and Forfeitures	1,000	1,000	941	(59)
Charges for Services	20,000	20,000	12,416	(7,584)
Other	<u>6,800</u>	<u>6,800</u>	<u>20,477</u>	<u>13,677</u>
<i>Total Revenues</i>	<u>147,800</u>	<u>147,800</u>	<u>137,539</u>	<u>(10,261)</u>
<b>Expenditures</b>				
Current:				
Public Safety:				
Jail Operations:				
Personal Services	4,146,195	4,146,195	3,605,744	540,451
Contractual Services	435,032	477,032	370,105	106,927
Materials and Supplies	269,560	269,560	211,873	57,687
Utilities	283,442	283,442	238,395	45,047
Capital Outlay	<u>66,718</u>	<u>309,732</u>	<u>287,815</u>	<u>21,917</u>
Total Public Safety	<u>5,200,947</u>	<u>5,485,961</u>	<u>4,713,932</u>	<u>772,029</u>
Debt Service:				
Principal Retirement	4,104	4,104	4,104	0
Interest	<u>1,475</u>	<u>1,475</u>	<u>1,475</u>	<u>0</u>
Total Debt Service	<u>5,579</u>	<u>5,579</u>	<u>5,579</u>	<u>0</u>
<i>Total Expenditures</i>	<u>5,206,526</u>	<u>5,491,540</u>	<u>4,719,511</u>	<u>772,029</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenditures</i>	<i>(5,058,726)</i>	<i>(5,343,740)</i>	<i>(4,581,972)</i>	<i>761,768</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>4,538,245</u>	<u>4,538,245</u>	<u>4,538,245</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>(520,481)</i>	<i>(805,495)</i>	<i>(43,727)</i>	<i>761,768</i>
<i>Fund Balance Beginning of Year</i>	<i>986,865</i>	<i>986,865</i>	<i>986,865</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>220,481</u>	<u>220,481</u>	<u>220,481</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$686,865</u>	<u>\$401,851</u>	<u>\$1,163,619</u>	<u>\$761,768</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Certificate of Title Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	<u>\$788,000</u>	<u>\$788,000</u>	<u>\$734,297</u>	<u>(\$53,703)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Certificate of Title:				
Personal Services	505,086	505,086	405,321	99,765
Contractual Services	88,750	88,750	9,071	79,679
Materials and Supplies	15,406	15,406	7,706	7,700
Capital Outlay	3,000	3,000	300	2,700
Other	47,563	47,634	47,634	0
<i>Total Expenditures</i>	<i>659,805</i>	<i>659,876</i>	<i>470,032</i>	<i>189,844</i>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenditures</i>	<i>128,195</i>	<i>128,124</i>	<i>264,265</i>	<i>136,141</i>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(300,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>(171,805)</i>	<i>(171,876)</i>	<i>(35,735)</i>	<i>136,141</i>
<i>Fund Balance Beginning of Year</i>	<i>1,417,352</i>	<i>1,417,352</i>	<i>1,417,352</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>4,354</u>	<u>4,354</u>	<u>4,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$1,249,901</u></i>	<i><u>\$1,249,830</u></i>	<i><u>\$1,385,971</u></i>	<i><u>\$136,141</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Growth Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$10,000	\$10,000	\$0
Other	0	0	125,000	125,000
<i>Total Revenues</i>	<i>0</i>	<i>10,000</i>	<i>135,000</i>	<i>125,000</i>
<b>Expenditures</b>				
Current:				
Public Works:				
Growth:				
Contractual Services	59,062	165,062	158,925	6,137
Other	377,250	452,500	447,500	5,000
Total Public Works	436,312	617,562	606,425	11,137
Human Services:				
Growth:				
Other	0	15,000	15,000	0
Total Expenditures	436,312	632,562	621,425	11,137
<i>Excess of Revenues Over (Under)</i>				
<i>Expenditures</i>	<i>(436,312)</i>	<i>(622,562)</i>	<i>(486,425)</i>	<i>136,137</i>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(121,790)	(121,790)	(121,790)	0
<i>Net Change in Fund Balance</i>	<i>(558,102)</i>	<i>(744,352)</i>	<i>(608,215)</i>	<i>136,137</i>
<i>Fund Balance Beginning of Year</i>	<i>746,272</i>	<i>746,272</i>	<i>746,272</i>	<i>0</i>
Prior Year Encumbrances Appropriated	385,862	385,862	385,862	0
<i>Fund Balance End of Year</i>	<i>\$574,032</i>	<i>\$387,782</i>	<i>\$523,919</i>	<i>\$136,137</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Recorder's Special Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	<u>\$75,000</u>	<u>\$75,000</u>	<u>\$70,087</u>	<u>(\$4,913)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Recorder:				
Contractual Services	79,217	79,217	34,146	45,071
Capital Outlay	<u>2,000</u>	<u>18,231</u>	<u>16,231</u>	<u>2,000</u>
<i>Total Expenditures</i>	<u>81,217</u>	<u>97,448</u>	<u>50,377</u>	<u>47,071</u>
<i>Net Change in Fund Balance</i>	<i>(6,217)</i>	<i>(22,448)</i>	<i>19,710</i>	<i>42,158</i>
<i>Fund Balance Beginning of Year</i>	<i>286,472</i>	<i>286,472</i>	<i>286,472</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>14,217</u>	<u>14,217</u>	<u>14,217</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$294,472</u>	<u>\$278,241</u>	<u>\$320,399</u>	<u>\$42,158</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Southern District Probation Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$33,100	\$33,985	\$56,669	\$22,684
Other	0	0	100	100
<i>Total Revenues</i>	<i>33,100</i>	<i>33,985</i>	<i>56,769</i>	<i>22,784</i>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial:				
Southern District Probation:				
Contractual Services	4,712	4,712	4,684	28
Materials and Supplies	5,415	5,415	5,415	0
Capital Outlay	4,872	4,872	4,872	0
<i>Total Southern District Probation</i>	<i>14,999</i>	<i>14,999</i>	<i>14,971</i>	<i>28</i>
Special Probation:				
Personal Services	622,002	622,702	570,948	51,754
Contractual Services	11,298	10,598	6,318	4,280
Materials and Supplies	6,966	6,966	5,966	1,000
<i>Total Special Probation</i>	<i>640,266</i>	<i>640,266</i>	<i>583,232</i>	<i>57,034</i>
Probation Services:				
Personal Services	3,000	4,526	2,388	2,138
Contractual Services	29,651	34,661	29,698	4,963
Materials and Supplies	6,038	6,038	1,438	4,600
Capital Outlay	5,000	5,000	2,653	2,347
<i>Total Probation Services</i>	<i>43,689</i>	<i>50,225</i>	<i>36,177</i>	<i>14,048</i>
<i>Total General Government - Judicial</i>	<i>698,954</i>	<i>705,490</i>	<i>634,380</i>	<i>71,110</i>
Debt Service:				
Principal Retirement	3,043	3,043	3,043	0
Interest	271	271	271	0
<i>Total Debt Service</i>	<i>3,314</i>	<i>3,314</i>	<i>3,314</i>	<i>0</i>
<i>Total Expenditures</i>	<i>702,268</i>	<i>708,804</i>	<i>637,694</i>	<i>71,110</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(669,168)</i>	<i>(674,819)</i>	<i>(580,925)</i>	<i>93,894</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	638,082	638,082	638,082	0
<i>Net Change in Fund Balance</i>	<i>(31,086)</i>	<i>(36,737)</i>	<i>57,157</i>	<i>93,894</i>
<i>Fund Balance Beginning of Year</i>	<i>107,607</i>	<i>107,607</i>	<i>107,607</i>	<i>0</i>
Prior Year Encumbrances Appropriated	31,086	31,086	31,086	0
<i>Fund Balance End of Year</i>	<i>\$107,607</i>	<i>\$101,956</i>	<i>\$195,850</i>	<i>\$93,894</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Public Defender Commission Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$1,278,781	\$1,278,781	\$1,383,334	\$104,553
Other	0	0	1,347	1,347
<i>Total Revenues</i>	<u>1,278,781</u>	<u>1,278,781</u>	<u>1,384,681</u>	<u>105,900</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Joint Public Defender Commission:				
Personal Services	1,260,715	1,320,715	1,306,270	14,445
Contractual Services	173,901	138,901	114,249	24,652
Materials and Supplies	20,431	15,431	11,415	4,016
Capital Outlay	40,000	20,000	7,484	12,516
Other	4,000	29,000	26,909	2,091
<i>Total Expenditures</i>	<u>1,499,047</u>	<u>1,524,047</u>	<u>1,466,327</u>	<u>57,720</u>
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<i>(220,266)</i>	<i>(245,266)</i>	<i>(81,646)</i>	<i>163,620</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	205,211	205,211	205,212	1
<i>Net Change in Fund Balance</i>	<i>(15,055)</i>	<i>(40,055)</i>	<i>123,566</i>	<i>163,621</i>
<i>Fund Balance Beginning of Year</i>	<i>119,082</i>	<i>119,082</i>	<i>119,082</i>	<i>0</i>
Prior Year Encumbrances Appropriated	876	876	876	0
<i>Fund Balance End of Year</i>	<u><i>\$104,903</i></u>	<u><i>\$79,903</i></u>	<u><i>\$243,524</i></u>	<u><i>\$163,621</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	1	1	1	0
<i>Fund Balance End of Year</i>	<u>\$1</u>	<u>\$1</u>	<u>\$1</u>	<u>\$0</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Permanent Improvement Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Other	\$0	\$0	\$181	\$181
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	181	181
<i>Fund Balance Beginning of Year</i>	<u>320,563</u>	<u>320,563</u>	<u>320,563</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$320,563</u></u>	<u><u>\$320,563</u></u>	<u><u>\$320,744</u></u>	<u><u>\$181</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Board of Developmental Disabilities Capital Improvements Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Contributions and Donations	\$0	\$25,150	\$30,150	\$5,000
<b>Expenditures</b>				
Capital Outlay	<u>20,000</u>	<u>765,160</u>	<u>765,147</u>	<u>13</u>
<i>Excess of Revenues Over (Under) Expenditures</i>				
	(20,000)	(740,010)	(734,997)	5,013
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>20,000</u>	<u>501,603</u>	<u>521,603</u>	<u>20,000</u>
<i>Net Change in Fund Balance</i>	0	(238,407)	(213,394)	25,013
<i>Fund Balance Beginning of Year</i>	<u>238,407</u>	<u>238,407</u>	<u>238,407</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$238,407</u></u>	<u><u>\$0</u></u>	<u><u>\$25,013</u></u>	<u><u>\$25,013</u></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$55,284	\$55,284	\$0
Leases and Rentals	22,277	22,277	35,507	13,230
Other	24,638	56,177	74,104	17,927
<i>Total Revenues</i>	<i>46,915</i>	<i>133,738</i>	<i>164,895</i>	<i>31,157</i>
<b>Expenditures</b>				
Capital Outlay	2,197,348	2,626,587	2,592,177	34,410
<i>Excess of Revenues Over (Under)</i> <i>Expenditures</i>	<i>(2,150,433)</i>	<i>(2,492,849)</i>	<i>(2,427,282)</i>	<i>65,567</i>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	24,026	24,026	0
Advances In	28,274	43,985	52,697	8,712
Transfers In	1,500,000	1,500,000	1,504,144	4,144
<i>Total Other Financing Sources (Uses)</i>	<i>1,528,274</i>	<i>1,568,011</i>	<i>1,580,867</i>	<i>12,856</i>
<i>Net Change in Fund Balance</i>	<i>(622,159)</i>	<i>(924,838)</i>	<i>(846,415)</i>	<i>78,423</i>
<i>Fund Balance Beginning of Year</i>	<i>2,594,214</i>	<i>2,594,214</i>	<i>2,594,214</i>	<i>0</i>
Prior Year Encumbrances Appropriated	855,003	855,003	855,003	0
<i>Fund Balance End of Year</i>	<i>\$2,827,058</i>	<i>\$2,524,379</i>	<i>\$2,602,802</i>	<i>\$78,423</i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Issue II Grants Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$10,930	\$2,872,895	\$2,872,895	\$0
<b>Expenditures</b>				
Capital Outlay	10,930	2,872,895	2,872,895	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Hazardous Materials Equipment Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Contributions and Donations	\$0	\$0	\$250	\$250
<b>Expenditures</b>				
Capital Outlay	<u>35,387</u>	<u>35,387</u>	<u>25,819</u>	<u>9,568</u>
<i>Excess of Revenues Over (Under)</i>				
<i>Expenditures</i>	<i>(35,387)</i>	<i>(35,387)</i>	<i>(25,569)</i>	<i>9,818</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<i>(17,387)</i>	<i>(17,387)</i>	<i>(7,569)</i>	<i>9,818</i>
<i>Fund Balance Beginning of Year</i>	<i>19,204</i>	<i>19,204</i>	<i>19,204</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>17,387</u>	<u>17,387</u>	<u>17,387</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><i>\$19,204</i></u>	<u><i>\$19,204</i></u>	<u><i>\$29,022</i></u>	<u><i>\$9,818</i></u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computers Fund*  
*For the Year Ended December 31, 2024*

---



---

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$125,500	\$125,500	\$142,555	\$17,055
<b>Expenditures</b>				
Capital Outlay	268,047	305,847	294,780	11,067
Debt Service:				
Principal Retirement	9,961	9,961	9,961	0
Interest	1,656	1,656	1,656	0
Total Debt Service	11,617	11,617	11,617	0
<i>Total Expenditures</i>	<i>279,664</i>	<i>317,464</i>	<i>306,397</i>	<i>11,067</i>
<i>Net Change in Fund Balance</i>	<i>(154,164)</i>	<i>(191,964)</i>	<i>(163,842)</i>	<i>28,122</i>
<i>Fund Balance Beginning of Year</i>	<i>187,344</i>	<i>187,344</i>	<i>187,344</i>	<i>0</i>
Prior Year Encumbrances Appropriated	132,234	132,234	132,234	0
<i>Fund Balance End of Year</i>	<i><u>\$165,414</u></i>	<i><u>\$127,614</u></i>	<i><u>\$155,736</u></i>	<i><u>\$28,122</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Canal Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Contributions and Donations	\$6,000	\$6,000	\$10,617	\$4,617
<b>Expenditures</b>				
Capital Outlay	<u>18,330</u>	<u>18,330</u>	<u>14,643</u>	<u>3,687</u>
<i>Net Change in Fund Balance</i>	<i>(12,330)</i>	<i>(12,330)</i>	<i>(4,026)</i>	<i>8,304</i>
<i>Fund Balance Beginning of Year</i>	<i>6,121</i>	<i>6,121</i>	<i>6,121</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>12,630</u>	<u>12,630</u>	<u>12,630</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$6,421</u></i>	<i><u>\$6,421</u></i>	<i><u>\$14,725</u></i>	<i><u>\$8,304</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Norma Johnson Nature Preserve Fund*  
*For the Year Ended December 31, 2024*

---



---

	<b>Budgeted Amounts</b>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Leases and Rentals	\$2,000	\$2,000	\$2,864	\$864
Contributions and Donations	<u>30,000</u>	<u>30,000</u>	<u>11,036</u>	<u>(18,964)</u>
<i>Total Revenues</i>	<i>32,000</i>	<i>32,000</i>	<i>13,900</i>	<i>(18,100)</i>
<b>Expenditures</b>				
Capital Outlay	15,778	18,778	15,022	3,756
<i>Net Change in Fund Balance</i>	<i>16,222</i>	<i>13,222</i>	<i>(1,122)</i>	<i>(14,344)</i>
<i>Fund Balance Beginning of Year</i>	<i>39,641</i>	<i>39,641</i>	<i>39,641</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>7,878</u>	<u>7,878</u>	<u>7,878</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<i><u>\$63,741</u></i>	<i><u>\$60,741</u></i>	<i><u>\$46,397</u></i>	<i><u>(\$14,344)</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Commissioners Parks and Recreation Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Intergovernmental	\$0	\$0	\$500	\$500
Contributions and Donations	35,000	35,000	10,000	(25,000)
Other	700	700	158	(542)
<i>Total Revenues</i>	<u>35,700</u>	<u>35,700</u>	<u>10,658</u>	<u>(25,042)</u>
<b>Expenditures</b>				
Capital Outlay	410,217	492,210	458,816	33,394
Debt Service:				
Principal Retirement	1,081	1,081	1,081	0
Interest	463	463	463	0
<i>Total Debt Service</i>	<u>1,544</u>	<u>1,544</u>	<u>1,544</u>	<u>0</u>
<i>Total Expenditures</i>	<u>411,761</u>	<u>493,754</u>	<u>460,360</u>	<u>33,394</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(376,061)</u>	<u>(458,054)</u>	<u>(449,702)</u>	<u>8,352</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	310,000	310,000	310,000	0
<i>Net Change in Fund Balance</i>	<u>(66,061)</u>	<u>(148,054)</u>	<u>(139,702)</u>	<u>8,352</u>
<i>Fund Balance Beginning of Year</i>	<u>96,305</u>	<u>96,305</u>	<u>96,305</u>	<u>0</u>
Prior Year Encumbrances Appropriated	63,277	63,277	63,277	0
<i>Fund Balance End of Year</i>	<u>\$93,521</u>	<u>\$11,528</u>	<u>\$19,880</u>	<u>\$8,352</u>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Group Life Insurance Fund*  
*For the Year Ended December 31, 2024*

---



---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenses</b>				
Personal Services	7,000	7,000	5,238	1,762
Contractual Services	18,000	18,000	16,511	1,489
Other	0	50	50	0
<i>Total Expenses</i>	<i>25,000</i>	<i>25,050</i>	<i>21,799</i>	<i>3,251</i>
<i>Net Change in Fund Equity</i>	<i>(25,000)</i>	<i>(25,050)</i>	<i>(21,799)</i>	<i>3,251</i>
<i>Fund Equity Beginning of Year</i>	<i>26,181</i>	<i>26,181</i>	<i>26,181</i>	<i>0</i>
<i>Fund Equity End of Year</i>	<i><u>\$1,181</u></i>	<i><u>\$1,131</u></i>	<i><u>\$4,382</u></i>	<i><u>\$3,251</u></i>

**Tuscarawas County, Ohio**  
*Schedule of Revenues, Expenses and Changes*  
*In Fund Equity - Budget (Non-GAAP Basis) and Actual*  
*Workers' Compensation Fund*  
*For the Year Ended December 31, 2024*

---



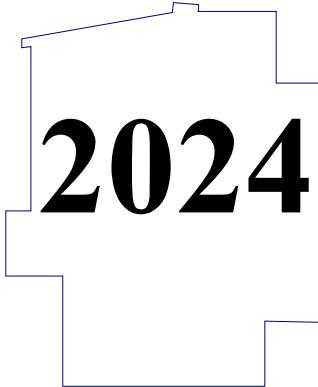
---

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$180,000	\$180,000	\$192,501	\$12,501
Other	0	0	25,123	25,123
<i>Total Revenues</i>	<u>180,000</u>	<u>180,000</u>	<u>217,624</u>	<u>37,624</u>
<b>Expenses</b>				
Personal Services	36,380	45,380	42,619	2,761
Contractual Services	211,395	237,695	234,324	3,371
Other	600	600	0	600
<i>Total Expenses</i>	<u>248,375</u>	<u>283,675</u>	<u>276,943</u>	<u>6,732</u>
<i>Net Change in Fund Equity</i>	<i>(68,375)</i>	<i>(103,675)</i>	<i>(59,319)</i>	<i>44,356</i>
<i>Fund Equity Beginning of Year</i>	<i>322,541</i>	<i>322,541</i>	<i>322,541</i>	<i>0</i>
Prior Year Encumbrances Appropriated	<u>1,395</u>	<u>1,395</u>	<u>1,395</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><i>\$255,561</i></u>	<u><i>\$220,261</i></u>	<u><i>\$264,617</i></u>	<u><i>\$44,356</i></u>

# **Tuscarawas County, Ohio**

# **Annual Comprehensive**

# **Financial Report**



**2024**

**Prepared by the**  
**Tuscarawas County**  
**Auditor's Office**

**LARRY LINDBERG**  
**Tuscarawas County Auditor**

S  
T  
A  
T  
I  
S  
T  
I  
C  
A

# Statistical Section

This part of the Tuscarawas 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.

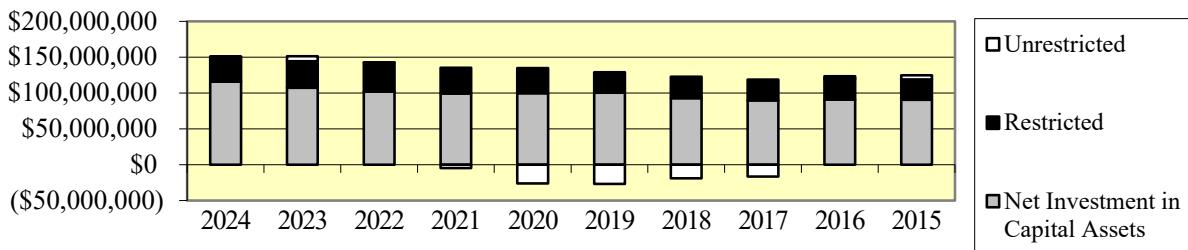
<u>Contents</u>	<u>Page(s)</u>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S2-S11</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue source, sales tax.	<b>S12-S35</b>
<b>Debt Capacity</b> 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.	<b>S37-S44</b>
<b>Economic and Demographic Information</b> 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.	<b>S45-S47</b>
<b>Operating Information</b> 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.	<b>S48-S59</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Annual Comprehensive Financial Reports for the relevant year.

**Tuscarawas County, Ohio**  
*Net Position by Component*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2024 (1)	2023	2022	2021 (2)
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$87,576,769	\$81,156,495	\$77,584,604	\$75,316,227
Restricted for:				
Capital Outlay	682,462	1,090,906	1,009,829	320,111
Other Purposes	33,734,405	35,687,169	39,248,372	35,534,836
Unrestricted (Deficit)	766,473	6,410,973	6,946	(4,767,689)
Total Governmental Activities Net Position	<u>122,760,109</u>	<u>124,345,543</u>	<u>117,849,751</u>	<u>106,403,485</u>
<b>Business-Type Activities:</b>				
Net Investment in Capital Assets	28,458,967	26,415,925	24,626,154	24,105,275
Restricted	184,471	92,092	165,444	9,771
Unrestricted (Deficit)	(455,252)	659,066	262,539	243,910
Total Business-Type Activities Net Position	<u>28,188,186</u>	<u>27,167,083</u>	<u>25,054,137</u>	<u>24,358,956</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	116,035,736	107,572,420	102,210,758	99,421,502
Restricted	34,601,338	36,870,167	40,423,645	35,864,718
Unrestricted (Deficit)	311,221	7,070,039	269,485	(4,523,779)
Total Primary Government Net Position	<u>\$150,948,295</u>	<u>\$151,512,626</u>	<u>\$142,903,888</u>	<u>\$130,762,441</u>

### Primary Government Net Position



- (1) The County reported the impact of GASB 101 on net position beginning in 2024.
- (2) During 2022, the County implemented GASB 87. The 2021 amounts were restated to reflect this implementation.
- (3) During 2020, the County implemented GASB 83. The 2019 amounts were restated to reflect this implementation.
- (4) During 2019, the County implemented GASB 84. The 2018 amounts were restated to reflect this implementation.
- (5) The County reported the impact of GASB 75 beginning in 2017.

2020	2019 (3)	2018 (4)	2017 (5)	2016	2015
\$76,290,920	\$77,407,098	\$69,495,255	\$67,736,262	\$69,982,573	\$70,679,081
768,283	370,441	363,240	950,636	1,040,331	588,635
33,943,118	27,760,518	29,072,652	27,696,186	26,872,223	27,660,080
(24,778,910)	(25,371,922)	(17,918,126)	(16,116,719)	3,451,955	5,442,095
<u>86,223,411</u>	<u>80,166,135</u>	<u>81,013,021</u>	<u>80,266,365</u>	<u>101,347,082</u>	<u>104,369,891</u>
23,554,798	23,147,475	23,551,004	22,194,570	21,018,308	20,033,924
346,376	348,529	321,473	296,052	1,121,878	159,842
(1,357,507)	(1,327,911)	(1,030,520)	(340,596)	137,614	292,409
<u>22,543,667</u>	<u>22,168,093</u>	<u>22,841,957</u>	<u>22,150,026</u>	<u>22,277,800</u>	<u>20,486,175</u>
99,845,718	100,554,573	93,046,259	89,930,832	91,000,881	90,713,005
35,057,777	28,479,488	29,757,365	28,942,874	29,034,432	28,408,557
(26,136,417)	(26,699,833)	(18,948,646)	(16,457,315)	3,589,569	5,734,504
<u>\$108,767,078</u>	<u>\$102,334,228</u>	<u>\$103,854,978</u>	<u>\$102,416,391</u>	<u>\$123,624,882</u>	<u>\$124,856,066</u>

**Tuscarawas County, Ohio**

*Changes in Net Position*

*Last Ten Years*

*(accrual basis of accounting)*

	2024 (1)	2023	2022 (2)	2021
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive - Primary Government	\$10,841,187	\$10,183,785	\$8,775,329	\$6,390,035
Legislative and Executive - External Portion	25,195	23,768	15,926	18,061
Legislative and Executive - Intergovernmental	656,868	628,577	572,822	551,263
Judicial - Primary Government	7,799,294	7,456,755	5,053,518	3,208,948
Judicial - Intergovernmental	71,685	37,000	0	0
Public Safety - Primary Government	15,178,501	14,360,803	10,299,424	7,119,599
Public Safety - Intergovernmental	0	41,000	1,411,736	1,067,150
Public Works - Primary Government	13,926,881	11,791,646	8,696,342	8,815,007
Public Works - Intergovernmental	610,301	634,583	527,987	216,265
Health - Primary Government	13,610,011	11,891,154	10,081,235	7,456,412
Health - Intergovernmental	1,817,986	2,296,772	982,744	969,674
Human Services - Primary Government	21,214,079	20,975,190	17,642,486	13,585,396
Human Services - Intergovernmental	15,000	15,000	51,900	12,500
Conservation and Recreation - Primary Government	580,533	578,841	501,043	604,329
Conservation and Recreation - Intergovernmental	0	0	6,950	0
Interest	95,132	120,025	64,979	60,623
<i>Total Governmental Activities Expenses</i>	<u>86,442,653</u>	<u>81,034,899</u>	<u>64,684,421</u>	<u>50,075,262</u>
Business-Type Activities:				
Sewer District	2,632,664	2,305,450	2,062,969	1,698,946
Water District	1,911,952	1,668,234	1,424,289	1,088,865
<i>Total Business-Type Activities Expenses</i>	<u>4,544,616</u>	<u>3,973,684</u>	<u>3,487,258</u>	<u>2,787,811</u>
<i>Total Primary Government Expenses</i>	<u>90,987,269</u>	<u>85,008,583</u>	<u>68,171,679</u>	<u>52,863,073</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive - Primary Government	4,010,011	4,227,802	4,288,536	4,175,417
Legislative and Executive - External Portion	17,223	16,950	12,154	16,304
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	1,406,169	1,323,124	1,178,213	1,177,764
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	625,613	647,495	589,382	723,446
Public Safety - Intergovernmental	0	0	0	0
Public Works - Primary Government	775,996	718,127	1,544,753	388,073
Public Works - Intergovernmental	0	0	0	0
Health - Primary Government	1,289,307	1,687,203	473,499	405,767
Human Services - Primary Government	328,018	323,583	322,475	326,814
Human Services - Intergovernmental	0	0	0	0
Conservation and Recreation - Primary Government	2,864	1,462	2,936	2,363
Operating Grants, Contributions and Interest				
General Government:				
Legislative and Executive - Primary Government	5,169,237	3,025,890	2,069,244	1,225,048
Legislative and Executive - Intergovernmental	0	0	0	0
Judicial - Primary Government	828,112	625,405	862,842	692,209
Judicial - Intergovernmental	0	0	0	0
Public Safety - Primary Government	1,213,559	1,011,772	1,128,781	1,021,272
Public Safety - Intergovernmental	0	41,000	9,999	0
Public Works - Primary Government	9,886,888	9,014,343	6,594,400	8,088,688
Public Works - Intergovernmental	628,504	564,018	556,211	201,284
Health - Primary Government	3,693,096	3,494,234	2,878,420	3,261,853
Health - Intergovernmental	896,398	1,388,001	97,200	97,135
Human Services - Primary Government	12,949,032	13,549,646	13,000,831	12,092,722
Human Services - Intergovernmental	10,000	10,000	0	0
Conservation and Recreation - Primary Government	336,368	170,174	62,599	0
Conservation and Recreation - Intergovernmental	0	0	0	0
Capital Grants and Contributions				
General Government:				
Legislative and Executive - Primary Government	520,720	0	0	0
Judicial - Primary Government	0	11,698	0	0
Public Safety - Primary Government	14,413	0	18,000	18,000
Public Works - Primary Government	1,905,626	2,589,175	3,757,899	1,637,597
Health - Primary Government	127,676	1,382,395	0	0
Conservation and Recreation - Primary Government	834,406	148,333	73,351	1,500
<i>Total Governmental Activities Program Revenues</i>	<u>\$47,469,236</u>	<u>\$45,971,830</u>	<u>\$39,521,725</u>	<u>\$35,553,256</u>

2020	2019 (3)	2018 (4) (5)	2017	2016	2015
\$9,887,386	\$9,117,757	\$8,074,458	\$8,151,730	\$7,148,764	\$7,178,869
24,801	16,690	53,092	36,810	2,139,460	2,180,060
400,887	553,915	545,146	62,617	61,467	99,565
6,719,819	6,923,010	5,798,126	5,829,788	5,157,542	4,695,883
0	0	0	0	0	35,113
12,711,543	13,093,117	11,847,955	10,957,663	9,600,118	9,531,163
1,094,368	996,492	968,364	1,050,639	1,047,372	1,657,617
9,626,021	8,741,074	7,769,217	11,104,681	9,080,480	8,039,293
250,635	518,201	312,804	296,283	494,824	646,776
9,203,543	10,335,452	9,132,218	9,070,848	9,282,458	9,023,432
954,479	913,655	885,213	862,198	851,479	0
18,054,305	18,198,829	16,706,957	17,157,220	16,513,999	15,609,685
15,000	5,000	5,000	2,500	2,500	4,007
494,153	478,302	426,491	425,758	399,003	380,528
7,289	0	0	0	0	0
67,071	390,198	332,696	79,198	86,223	92,806
69,511,300	70,281,692	62,857,737	65,087,933	61,865,689	59,174,797
2,393,540	2,669,763	2,863,567	2,507,246	2,648,645	2,140,445
1,426,675	1,531,070	1,305,285	1,337,562	1,209,713	1,534,484
3,820,215	4,200,833	4,168,852	3,844,808	3,858,358	3,674,929
73,331,515	74,482,525	67,026,589	68,932,741	65,724,047	62,849,726
3,785,133	4,001,241	3,642,702	3,745,123	2,793,410	2,768,454
20,758	23,397	38,841	35,733	2,105,732	2,004,124
0	0	0	0	0	6,775
937,092	1,222,031	1,219,340	1,203,661	1,321,839	1,206,190
0	0	0	0	0	2,389
616,536	583,072	652,422	519,897	828,797	692,859
0	0	0	0	0	112,799
381,565	357,662	375,519	293,065	299,780	229,887
0	0	0	0	0	44,013
369,748	413,286	400,531	381,350	283,464	267,371
347,578	348,456	368,097	325,930	442,356	498,916
0	0	0	0	0	273
1,311	2,063	2,052	3,111	72,787	60,410
1,343,354	712,897	1,311,424	420,070	515,016	338,375
358	0	0	0	0	20
864,156	351,207	220,428	115,146	4,664	56,457
0	0	0	0	0	7
5,194,120	1,095,727	1,116,116	1,052,197	1,116,554	1,286,045
0	0	0	0	0	329
7,174,010	6,689,148	5,913,158	5,756,285	5,908,169	5,697,125
250,875	476,505	330,033	153,333	554,081	128
2,289,747	3,021,043	2,816,948	2,519,992	3,078,941	3,823,107
90,400	103,574	99,856	97,291	100,243	0
11,538,771	10,916,049	10,879,536	10,847,110	10,776,510	10,395,295
0	0	0	0	0	1
3,242	0	0	0	0	172
7,289	0	0	0	0	0
0	0	50,658	0	0	0
0	0	0	0	12,190	0
23,000	237,915	49,846	18,000	18,000	15,770
2,629,972	794,170	1,535,083	2,646,429	1,036,546	2,605,462
0	0	0	0	0	0
500	10,000	30,436	56,668	26,510	0
\$37,869,515	\$31,359,443	\$31,053,026	\$30,190,391	\$31,295,589	\$32,112,753

(continued)

**Tuscarawas County, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2024 (1)	2023	2022 (2)	2021
<b>Business-Type Activities:</b>				
Charges for Services				
Sewer District	\$2,453,720	\$2,335,323	\$2,305,969	\$2,303,038
Water District	1,704,320	1,537,264	1,465,029	1,477,092
Operating Grants and Contributions	0	0	0	0
Capital Grants and Contributions	1,595,602	2,157,358	401,210	804,397
<i>Total Business-Type Activities Program Revenues</i>	<i>5,753,642</i>	<i>6,029,945</i>	<i>4,172,208</i>	<i>4,584,527</i>
<i>Total Primary Government Program Revenues</i>	<i>53,222,878</i>	<i>52,001,775</i>	<i>43,693,933</i>	<i>40,137,783</i>
<b>Net (Expense) Revenue</b>				
Governmental Activities	(38,973,417)	(35,063,069)	(25,162,696)	(14,522,006)
Business-Type Activities	1,209,026	2,056,261	684,950	1,796,716
<i>Total Primary Government Net (Expense) Revenue</i>	<i>(37,764,391)</i>	<i>(33,006,808)</i>	<i>(24,477,746)</i>	<i>(12,725,290)</i>
<b>General Revenues</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	6,718,433	6,500,158	5,931,326	5,751,127
Developmental Disabilities Board	6,208,703	6,039,950	5,820,190	5,827,341
Aging	1,632,860	1,598,918	1,554,717	1,551,725
Community Mental Health	923,939	907,791	880,781	878,790
Sales Taxes Levied for:				
General Purposes	17,269,682	17,536,626	17,199,586	16,168,765
911 Emergency System	4,988	19,418	35,167	45,837
Lodging Taxes Levied for:				
General Purposes	18,458	17,347	15,334	14,926
Convention and Visitor's Bureau	605,951	563,081	495,335	480,154
Grants and Entitlements not Restricted to Specific Programs	3,291,900	3,004,007	3,103,790	3,081,137
Gain on Sale of Capital Assets	0	0	0	25,213
Gain on Termination of Lease	0	5,160	0	0
Investment Earnings and Other Interest	4,215,969	4,602,135	974,172	64,245
Other	697,608	764,270	598,564	818,705
<i>Total Governmental Activities General Revenues</i>	<i>41,588,491</i>	<i>41,558,861</i>	<i>36,608,962</i>	<i>34,707,965</i>
Business-Type Activities:				
Gain on Sale of Capital Assets	29,853	0	0	0
Other	11,169	56,685	10,231	18,573
<i>Total Business-Type Activities General Revenues</i>	<i>41,022</i>	<i>56,685</i>	<i>10,231</i>	<i>18,573</i>
<i>Total Primary Government General Revenues</i>	<i>41,629,513</i>	<i>41,615,546</i>	<i>36,619,193</i>	<i>34,726,538</i>
<b>Special Items</b>				
Governmental Activities	0	0	0	0
Business-Type Activities	0	0	0	0
<i>Total Primary Government Special Items</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Transfers</b>				
Governmental Activities	0	0	0	0
Business-Type Activities	0	0	0	0
<i>Total Primary Government Transfers</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Change in Net Position</b>				
Governmental Activities	2,615,074	6,495,792	11,446,266	20,185,959
Business-Type Activities	1,250,048	2,112,946	695,181	1,815,289
<i>Total Primary Government Change in Net Position</i>	<i>\$3,865,122</i>	<i>\$8,608,738</i>	<i>\$12,141,447</i>	<i>\$22,001,248</i>

(1) Expenses are first impacted by the implementation of GASB101 beginning in 2024.

(2) Revenues and expenses are first impacted by the implementation of GASB 87 beginning in 2022.

(3) During 2020, the County implemented GASB 83. The 2019 amounts were restated to reflect this implementation.

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

(5) Expenses are first impacted by the implementation of GASB 75 beginning in 2018.

2020	2019 (3)	2018 (4) (5)	2017	2016	2015
\$2,220,439	\$2,375,925	\$2,250,315	\$2,204,132	\$2,187,113	\$2,163,825
1,403,819	1,520,735	1,409,508	1,461,541	1,423,521	1,419,833
9,067	0	0	0	0	0
447,806	626,741	1,173,049	396,671	2,032,534	40,000
4,081,131	4,523,401	4,832,872	4,062,344	5,643,168	3,623,658
41,950,646	35,882,844	35,885,898	34,252,735	36,938,757	35,736,411
(31,641,785)	(38,922,249)	(31,804,711)	(34,897,542)	(30,570,100)	(27,062,044)
260,916	322,568	664,020	217,536	1,784,810	(51,271)
(31,380,869)	(38,599,681)	(31,140,691)	(34,680,006)	(28,785,290)	(27,113,315)
5,401,943	4,843,276	4,618,970	4,486,115	4,159,058	4,069,550
5,599,700	5,250,944	4,929,992	4,816,753	4,717,640	4,587,418
1,508,565	1,457,921	1,399,494	1,380,105	1,042,357	991,850
849,565	808,205	772,546	762,320	747,731	717,600
14,076,950	13,698,783	13,007,664	13,161,904	12,790,161	13,199,699
5,112,651	6,767,814	1,697,409	0	0	0
9,689	15,568	14,885	0	0	0
314,830	504,284	480,028	0	0	0
2,359,586	2,555,603	2,612,317	3,000,866	2,686,975	2,988,879
14,993	0	0	0	0	23,996
0	0	0	0	0	0
575,510	1,449,777	1,043,432	553,651	242,338	95,796
1,888,279	786,767	1,195,563	1,372,529	1,161,031	1,677,963
37,712,261	38,138,942	31,772,300	29,534,243	27,547,291	28,352,751
2,639	4,005	0	6,305	0	0
38,319	31,279	27,911	284,269	6,815	182,216
40,958	35,284	27,911	290,574	6,815	182,216
37,753,219	38,174,226	31,800,211	29,824,817	27,554,106	28,534,967
0	0	0	(816,718)	0	0
60,500	(1,073,628)	0	0	0	0
60,500	(1,073,628)	0	(816,718)	0	0
(13,200)	(41,912)	0	0	0	0
13,200	41,912	0	0	0	0
0	0	0	0	0	0
6,057,276	(825,219)	(32,411)	(6,180,017)	(3,022,809)	1,290,707
375,574	(673,864)	691,931	508,110	1,791,625	130,945
\$6,432,850	(\$1,499,083)	\$659,520	(\$5,671,907)	(\$1,231,184)	\$1,421,652

**Tuscarawas County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2024	2023	2022	2021 (1)
General Fund				
Nonspendable	\$2,894,914	\$2,917,467	\$2,019,881	\$2,095,694
Committed	975,269	1,285,478	1,436,093	1,522,683
Assigned	7,295,688	1,450,165	1,307,618	5,197,749
Unassigned	14,129,825	19,039,522	16,617,803	13,868,764
Total General Fund	<u>25,295,696</u>	<u>24,692,632</u>	<u>21,381,395</u>	<u>22,684,890</u>
All Other Governmental Funds				
Nonspendable	1,845,994	1,832,998	2,325,349	2,245,542
Restricted	26,730,381	28,715,802	27,952,237	28,722,789
Committed	4,252	3,224	2,452	2,149
Assigned	5,599,498	5,704,953	5,030,161	4,924,225
Unassigned (Deficit)	(530,695)	(1,293,652)	(727,585)	(1,764,792)
Total All Other Governmental Funds	<u>33,649,430</u>	<u>34,963,325</u>	<u>34,582,614</u>	<u>34,129,913</u>
Total Governmental Funds	<u><u>\$58,945,126</u></u>	<u><u>\$59,655,957</u></u>	<u><u>\$55,964,009</u></u>	<u><u>\$56,814,803</u></u>

(1) During 2022, the County implemented GASB 87. The 2021 amounts were restated to reflect this implementation.

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

2020	2019	2018 (2)	2017	2016	2015
\$2,132,478	\$2,078,896	\$1,737,257	\$1,059,135	\$974,634	\$824,868
1,541,641	1,591,693	1,818,595	1,896,801	1,781,684	1,621,630
5,923,110	927,112	1,935,790	2,553,410	1,483,551	1,047,812
13,848,540	13,176,559	11,507,687	10,657,978	10,519,236	11,820,482
<u>23,445,769</u>	<u>17,774,260</u>	<u>16,999,329</u>	<u>16,167,324</u>	<u>14,759,105</u>	<u>15,314,792</u>
2,096,234	2,285,723	2,123,108	2,025,133	1,854,599	2,414,826
28,703,611	22,169,541	22,809,023	22,980,522	22,874,106	23,178,408
1,714	1,697	1,496	1,096	218	890
3,371,822	3,585,075	3,181,676	3,116,816	3,321,006	3,616,080
(1,775,907)	(2,783,286)	(1,297,735)	(1,340,568)	(476,244)	(581,108)
<u>32,397,474</u>	<u>25,258,750</u>	<u>26,817,568</u>	<u>26,782,999</u>	<u>27,573,685</u>	<u>28,629,096</u>
<u>\$55,843,243</u>	<u>\$43,033,010</u>	<u>\$43,816,897</u>	<u>\$42,950,323</u>	<u>\$42,332,790</u>	<u>\$43,943,888</u>

**Tuscarawas County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2024	2023	2022	2021
<b>Revenues</b>				
Property Taxes	\$15,469,428	\$15,034,409	\$14,180,946	\$14,029,603
Sales Taxes	17,307,711	17,577,662	16,977,101	15,970,389
Lodging Taxes	626,118	578,719	510,669	496,914
Intergovernmental	42,792,024	37,867,007	33,919,002	29,799,668
Investment Earnings and Other Interest	4,473,995	4,602,215	974,310	64,477
Licenses and Permits	309,835	311,784	336,054	501,179
Fines and Forfeitures	439,999	426,475	408,929	417,435
Settlements	300,465	153,216	932,432	0
Leases and Rentals	199,678	251,069	198,172	165,866
Charges for Services	7,244,470	7,009,731	6,542,866	6,092,270
Contributions and Donations	84,789	121,117	118,439	156,571
Special Assessments	0	0	0	0
Other	666,834	758,764	524,430	772,416
<i>Total Revenues</i>	<u>89,915,346</u>	<u>84,692,168</u>	<u>75,623,350</u>	<u>68,466,788</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	10,132,682	9,586,608	9,783,248	9,163,169
Judicial	7,410,429	7,084,894	6,371,888	6,018,622
Public Safety	13,193,089	12,351,930	11,253,912	10,902,468
Public Works	11,779,236	9,279,488	8,092,755	7,692,865
Health	13,194,684	11,459,315	10,845,188	9,217,918
Human Services	20,824,649	20,471,371	19,769,537	17,988,050
Conservation and Recreation	557,037	553,930	507,521	601,686
Intergovernmental	3,171,840	3,652,932	3,554,139	2,816,852
Capital Outlay	10,295,976	8,638,950	6,333,444	3,030,913
Debt Service:				
Principal Retirement	419,062	363,007	313,891	110,210
Interest	97,286	110,295	65,489	61,108
<i>Total Expenditures</i>	<u>91,075,970</u>	<u>83,552,720</u>	<u>76,891,012</u>	<u>67,603,861</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,160,624)</u>	<u>1,139,448</u>	<u>(1,267,662)</u>	<u>862,927</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	126,423	74,171	130,755	51,965
Insurance Recovery	97,526	1,382,395	22,907	59,114
Inception of Financed Purchase	211,869	0	12,460	0
Inception of Lease	13,975	1,039,684	250,746	0
Inception of Subscription	0	56,250	0	0
Transfers In	8,743,864	7,437,624	5,045,694	6,136,920
Transfers Out	(8,743,864)	(7,437,624)	(5,045,694)	(6,136,920)
<i>Total Other Financing Sources (Uses)</i>	<u>449,793</u>	<u>2,552,500</u>	<u>416,868</u>	<u>111,079</u>
<i>Net Change in Fund Balance</i>	<u><b><i>(\$710,831)</i></b></u>	<u><b><i>\$3,691,948</i></b></u>	<u><b><i>(\$850,794)</i></b></u>	<u><b><i>\$974,006</i></b></u>
Debt Service as a Percentage of Noncapital Expenditures	0.66%	0.66%	0.56%	0.27%

(1) Revenues and expenses are first impacted by the implementation of GASB 87 beginning in 2022.

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

2020	2019	2018	2017	2016	2015
\$13,525,743	\$12,368,910	\$11,805,601	\$11,463,651	\$10,688,234	\$10,443,643
20,120,846	20,412,300	13,489,756	13,231,457	12,892,956	13,044,905
322,685	519,852	494,913	0	0	0
33,812,831	27,320,434	26,011,566	26,261,797	24,934,000	27,120,844
576,414	1,450,546	1,043,453	553,651	242,338	95,796
452,998	365,968	405,805	359,196	395,719	323,960
337,890	458,885	474,744	503,461	500,960	608,791
0	0	0	0	0	0
137,259	176,023	187,092	193,360	93,562	89,834
5,593,112	5,670,012	5,655,071	5,350,738	5,013,586	4,867,751
75,724	67,071	96,423	37,249	26,810	28,832
138,969	0	0	0	0	0
1,872,206	744,856	1,165,273	1,296,795	1,143,966	1,677,963
<u>76,966,677</u>	<u>69,554,857</u>	<u>60,829,697</u>	<u>59,251,355</u>	<u>55,932,131</u>	<u>58,302,319</u>

8,639,120	7,450,972	7,319,793	6,899,062	6,732,556	6,870,737
6,017,094	5,652,308	5,263,795	5,038,407	4,880,667	4,674,843
10,083,914	10,010,441	10,024,283	9,049,588	9,057,395	9,077,644
6,764,284	7,193,736	6,189,726	6,722,164	6,402,802	5,612,090
8,577,757	9,350,288	8,711,906	8,618,726	9,069,871	8,954,933
16,894,792	16,215,489	15,887,371	15,885,569	16,164,361	15,510,703
491,509	475,658	423,848	423,114	396,359	391,198
2,722,658	2,987,263	2,716,527	2,274,237	2,457,642	2,443,078
3,828,541	2,006,443	4,009,317	11,591,797	2,197,430	3,695,125
104,614	8,326,223	148,260	141,473	135,186	129,099
67,532	644,236	81,547	79,800	86,796	93,528
<u>64,191,815</u>	<u>70,313,057</u>	<u>60,776,373</u>	<u>66,723,937</u>	<u>57,581,065</u>	<u>57,452,978</u>
<u>12,774,862</u>	<u>(758,200)</u>	<u>53,324</u>	<u>(7,472,582)</u>	<u>(1,648,934)</u>	<u>849,341</u>

48,571	16,225	34,183	319,194	37,836	94,735
0	0	0	0	0	0
0	0	0	7,770,921	0	0
0	0	0	0	0	0
0	0	0	0	0	0
3,390,800	4,610,318	3,711,979	3,771,413	4,196,595	3,521,317
(3,404,000)	(4,652,230)	(3,711,979)	(3,771,413)	(4,196,595)	(3,521,317)
<u>35,371</u>	<u>(25,687)</u>	<u>34,183</u>	<u>8,090,115</u>	<u>37,836</u>	<u>94,735</u>
<u>\$12,810,233</u>	<u>(\$783,887)</u>	<u>\$87,507</u>	<u>\$617,533</u>	<u>(\$1,611,098)</u>	<u>\$944,076</u>

0.29%

13.93%

0.43%

0.40%

0.42%

0.43%

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

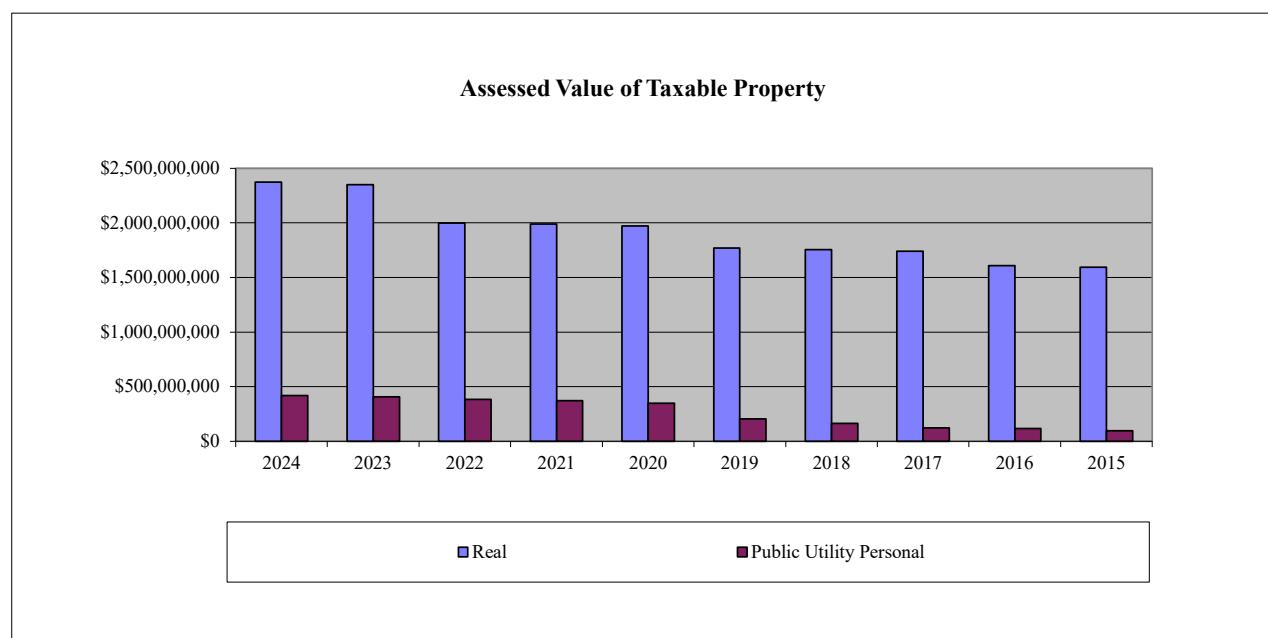
Collection Year	Real Property			Tangible Personal Property			Total	
	Assessed Value		Estimated Actual Value (1)	Public Utility		Estimated Actual Value		
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value			
2024	\$1,956,761,040	\$417,111,310	\$6,782,492,429	\$417,562,090	\$474,502,375	\$2,791,434,440	\$7,256,994,804	
2023	1,944,906,340	405,273,470	6,714,799,457	407,836,720	463,450,818	2,758,016,530	7,178,250,275	
2022	1,644,568,020	354,349,010	5,711,191,514	382,891,900	435,104,432	2,381,808,930	6,146,295,946	
2021	1,632,295,460	356,009,720	5,680,871,943	370,526,030	421,052,307	2,358,831,210	6,101,924,250	
2020	1,621,605,350	351,116,650	5,636,348,571	349,098,810	396,703,193	2,321,820,810	6,033,051,764	
2019	1,423,632,920	344,804,020	5,052,676,971	205,454,640	233,471,182	1,973,891,580	5,286,148,153	
2018	1,416,908,430	337,074,390	5,011,379,486	162,342,600	184,480,227	1,916,325,420	5,195,859,713	
2017	1,410,113,600	329,647,950	4,970,747,286	123,787,450	140,667,557	1,863,549,000	5,111,414,843	
2016	1,301,269,070	307,421,760	4,596,259,514	116,851,800	132,786,136	1,725,542,630	4,729,045,650	
2015	1,289,480,220	304,271,930	4,553,577,571	97,395,910	110,677,170	1,691,148,060	4,664,254,741	

(1) 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 are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

**Source:** Office of the County Auditor, Tuscarawas County, Ohio



Ratio	Effective Tax Rate				(per \$1,000 of assessed value)
	Real Property		Tangible Personal Property	Weighted Average Tax Rate	
	Residential/Agricultural	Commercial/Industrial/PU	General Business/PU		
38.47 %	\$4.993503	\$6.480572	\$8.400000	\$5.725276	
38.42	4.993683	6.484584	8.400000	5.716465	
38.75	5.464337	7.071520	8.400000	6.175370	
38.66	5.465723	7.081783	8.400000	6.170546	
38.49	5.463740	7.012210	8.400000	6.139390	
37.34	5.900070	6.991914	8.400000	6.351004	
36.88	5.899745	6.986818	8.400000	6.302768	
36.46	5.895465	6.973506	8.400000	6.252528	
36.49	6.047900	7.182451	8.300000	6.402541	
36.26	6.050680	7.173344	8.300000	6.382212	

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

	2024	2023	2022	2021
<b>Unvoted Millage</b>				
Operating	<u><u>\$2.200000</u></u>	<u><u>\$2.200000</u></u>	<u><u>\$2.200000</u></u>	<u><u>\$2.200000</u></u>
<b>Voted Millage - by levy</b>				
1981 Mental Health and Retardation				
Residential/Agricultural Real	\$0.387712	\$0.387736	\$0.453059	\$0.453251
Commercial/Industrial and Public Utility Real	0.765573	0.766291	0.871263	0.873099
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000
1993 Mental Health and Retardation				
Residential/Agricultural Real	0.654296	0.654338	0.764575	0.764899
Commercial/Industrial and Public Utility Real	1.123909	1.124963	1.279069	1.281764
General Business and Public Utility Personal	1.700000	1.700000	1.700000	1.700000
1997 Mental Health and Retardation				
Residential/Agricultural Real	0.847170	0.847225	0.989957	0.990378
Commercial/Industrial and Public Utility Real	1.296197	1.297411	1.475141	1.478249
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
2006 Senior Citizen				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
2016 Senior Citizen				
Residential/Agricultural Real	0.561387	0.561424	0.656007	0.656286
Commercial/Industrial and Public Utility Real	0.673780	0.674412	0.766798	0.768413
General Business and Public Utility Personal	0.800000	0.800000	0.800000	0.800000
2011 Mental Health				
Residential/Agricultural Real	0.342938	0.342960	0.400739	0.400909
Commercial/Industrial and Public Utility Real	0.421113	0.421507	0.479249	0.480258
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	<u><u>\$2.793503</u></u>	<u><u>\$2.793683</u></u>	<u><u>\$3.264337</u></u>	<u><u>\$3.265723</u></u>
Commercial/Industrial and Public Utility Real	<u><u>4.280572</u></u>	<u><u>4.284584</u></u>	<u><u>4.871520</u></u>	<u><u>4.881783</u></u>
General Business and Public Utility Personal	<u><u>6.200000</u></u>	<u><u>6.200000</u></u>	<u><u>6.200000</u></u>	<u><u>6.200000</u></u>
<b>Total millage by type of property (Direct rate)</b>				
Residential/Agricultural Real	<u><u>\$4.993503</u></u>	<u><u>\$4.993683</u></u>	<u><u>\$5.464337</u></u>	<u><u>\$5.465723</u></u>
Commercial/Industrial and Public Utility Real	<u><u>6.480572</u></u>	<u><u>6.484584</u></u>	<u><u>7.071520</u></u>	<u><u>7.081783</u></u>
General Business and Public Utility Personal	<u><u>8.400000</u></u>	<u><u>8.400000</u></u>	<u><u>8.400000</u></u>	<u><u>8.400000</u></u>
<b>Total Weighted Average Tax Rate</b>	<u><u>\$5.725276</u></u>	<u><u>\$5.716465</u></u>	<u><u>\$6.175370</u></u>	<u><u>\$6.170546</u></u>

2020	2019	2018	2017	2016	2015
<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>	<u>\$2.200000</u>
0.452975	0.513533	0.513488	0.512894	0.552501	0.552900
0.860655	0.857026	0.856115	0.853734	0.908988	0.906799
1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
0.764435	0.866632	0.866556	0.865553	0.932393	0.933067
1.263497	1.258168	1.256830	1.253335	1.334452	1.331239
1.700000	1.700000	1.700000	1.700000	1.700000	1.700000
0.989776	1.122100	1.122001	1.120703	1.207248	1.208120
1.457182	1.451035	1.449492	1.445461	1.539011	1.535306
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
0.000000	0.000000	0.000000	0.000000	0.667058	0.667540
0.000000	0.000000	0.000000	0.000000	0.700000	0.700000
0.000000	0.000000	0.000000	0.000000	0.700000	0.700000
0.655888	0.743574	0.743509	0.742649	0.000000	0.000000
0.757462	0.754268	0.753465	0.751370	0.000000	0.000000
0.800000	0.800000	0.800000	0.800000	0.000000	0.000000
0.400666	0.454231	0.454191	0.453666	0.488700	0.489053
0.473414	0.471417	0.470916	0.469606	0.500000	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
<u>\$3.263740</u>	<u>\$3.700070</u>	<u>\$3.699745</u>	<u>\$3.695465</u>	<u>\$3.847900</u>	<u>\$3.850680</u>
4.812210	4.791914	4.786818	4.773506	4.982451	4.973344
6.200000	6.200000	6.200000	6.200000	6.100000	6.100000
<u>\$5.463740</u>	<u>\$5.900070</u>	<u>\$5.899745</u>	<u>\$5.895465</u>	<u>\$6.047900</u>	<u>\$6.050680</u>
7.012210	6.991914	6.986818	6.973506	7.182451	7.173344
8.400000	8.400000	8.400000	8.400000	8.300000	8.300000
<u>\$6.139390</u>	<u>\$6.351004</u>	<u>\$6.302768</u>	<u>\$6.252528</u>	<u>\$6.402541</u>	<u>\$6.382212</u>

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2024	2023	2022	2021
<b>Overlapping Rates by Taxing District</b>				
<b>In County School Districts:</b>				
Claymont City School District				
Residential/Agricultural Real	\$21.987017	\$21.979655	\$25.020620	\$25.922617
Commercial/Industrial and Public Utility Real	22.573385	22.546756	25.086762	25.962859
General Business and Public Utility Personal	29.700000	29.700000	29.700000	30.600000
Dover City School District				
Residential/Agricultural Real	34.122972	34.223460	36.148494	36.153014
Commercial/Industrial and Public Utility Real	38.359957	38.429445	42.998050	43.066555
General Business and Public Utility Personal	57.170000	57.270000	59.070000	59.070000
Garaway Local School District				
Residential/Agricultural Real	28.199166	28.199348	29.401518	29.512754
Commercial/Industrial and Public Utility Real	28.627555	28.667234	31.837848	31.851654
General Business and Public Utility Personal	51.200000	51.200000	52.300000	52.400000
Indian Valley Local School District				
Residential/Agricultural Real	25.346692	25.329087	26.317590	26.786269
Commercial/Industrial and Public Utility Real	29.165265	29.180589	33.376453	34.132204
General Business and Public Utility Personal	38.500000	38.500000	39.400000	39.900000
Newcomerstown Exempted Village School District				
Residential/Agricultural Real	24.607766	24.700015	26.704551	27.208827
Commercial/Industrial and Public Utility Real	29.463756	29.581004	35.104536	35.959996
General Business and Public Utility Personal	47.200000	47.300000	49.500000	50.000000
New Philadelphia City School District				
Residential/Agricultural Real	30.351476	30.548633	32.285614	32.508722
Commercial/Industrial and Public Utility Real	32.085974	32.351521	36.460180	36.712182
General Business and Public Utility Personal	50.200000	50.400000	52.000000	52.200000
Strasburg-Franklin Local School District				
Residential/Agricultural Real	27.184935	27.385765	28.814162	29.032164
Commercial/Industrial and Public Utility Real	28.119928	28.455414	31.489978	32.164888
General Business and Public Utility Personal	57.600000	57.800000	59.100000	59.300000
Tuscarawas Valley Local School District				
Residential/Agricultural Real	33.500009	33.500009	33.800009	33.800009
Commercial/Industrial and Public Utility Real	33.500009	33.500009	33.800009	33.840644
General Business and Public Utility Personal	35.000000	35.000000	35.300000	35.300000
<b>Out-of-County School Districts:</b>				
Fairless Local School District				
Residential/Agricultural Real	30.711149	30.512120	30.615235	31.974524
Commercial/Industrial and Public Utility Real	30.736882	30.538677	30.647761	32.067111
General Business and Public Utility Personal	44.600000	44.400000	44.500000	45.800000
Ridgewood Local School District				
Residential/Agricultural Real	22.000022	22.000023	22.449790	21.920447
Commercial/Industrial and Public Utility Real	22.201595	22.000013	22.477331	21.923113
General Business and Public Utility Personal	31.300000	31.300000	33.960000	33.400000

2020	2019	2018	2017	2016	2015
\$24.613302	\$24.885921	\$24.980200	\$25.149336	\$25.571356	\$25.886300
24.808219	25.017746	25.106007	25.244589	26.843455	27.088200
29.500000	29.700000	29.800000	30.000000	30.400000	30.700000
36.526126	38.038526	38.038305	38.133903	36.961104	37.161612
43.518795	44.823259	45.088965	45.169492	44.502457	44.730839
59.470000	60.870000	60.870000	60.970000	58.970000	59.170000
29.714992	26.521491	26.525399	26.627212	27.108094	27.322800
31.772900	28.430908	28.351935	28.552090	30.092676	30.297600
52.600000	49.300000	49.300000	49.400000	49.800000	50.000000
27.084126	28.174995	28.367435	28.822919	29.676521	29.982200
34.432027	35.439647	35.466898	35.534583	37.813913	38.096700
40.200000	41.200000	41.400000	41.900000	42.700000	43.000000
27.808849	28.034383	28.083799	25.439613	28.649802	29.168100
36.563293	36.621243	35.847833	36.104654	37.128768	38.197900
50.600000	50.800000	50.800000	51.200000	51.400000	51.900000
32.473841	34.018142	33.347179	34.651616	36.416963	36.713300
35.867938	37.124783	36.563542	37.771301	39.619786	39.755900
52.200000	53.600000	53.400000	54.720000	55.700000	56.000000
29.216684	30.379690	30.571307	30.568839	31.875709	32.079700
32.307272	33.301879	33.597514	33.785523	38.367259	39.242400
59.500000	60.500000	60.700000	60.700000	61.900000	62.100000
34.100009	35.300003	36.101754	36.100012	37.818879	38.552100
34.100009	35.300003	36.418900	36.325827	38.331675	38.966500
35.600000	40.300000	42.600000	42.600000	44.000000	44.600000
31.276148	31.778423	32.829224	32.932356	33.232590	35.949900
31.315137	31.813567	35.770171	35.886901	35.920806	38.448800
45.100000	46.600000	48.600000	48.700000	49.000000	50.700000
22.000684	21.672108	23.387463	20.517270	21.897988	22.173900
22.016721	21.809881	23.386779	20.509498	21.898634	22.588100
33.480000	33.150000	34.850000	31.970000	33.360000	33.590000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2024	2023	2022	2021
Sandy Valley Local School District				
Residential/Agricultural Real	\$27.653281	\$28.156851	\$27.802770	\$28.331323
Commercial/Industrial and Public Utility Real	33.368717	33.658130	33.765660	35.053377
General Business and Public Utility Personal	45.900000	46.400000	46.000000	46.400000
<b>Joint Vocational School Districts:</b>				
Buckeye Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000001	2.000000	2.001987
Commercial/Industrial and Public Utility Real	2.166540	2.197615	2.459458	2.466924
General Business and Public Utility Personal	2.800000	2.800000	2.800000	2.800000
Coshocton County Joint Vocational School District				
Residential/Agricultural Real	2.756221	2.791918	2.792859	2.000002
Commercial/Industrial and Public Utility Real	3.089021	2.991081	2.991608	2.153497
General Business and Public Utility Personal	3.500000	3.500000	3.500000	2.500000
Stark County Area Joint Vocational School District				
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
<b>Cities:</b>				
Dover City				
Residential/Agricultural Real	5.806656	5.806784	6.264196	6.264388
Commercial/Industrial and Public Utility Real	6.290704	6.283976	6.709848	6.721968
General Business and Public Utility Personal	7.000000	7.000000	7.000000	7.000000
New Philadelphia City				
Residential/Agricultural Real	3.500000	3.500000	3.700000	4.700000
Commercial/Industrial and Public Utility Real	3.500000	3.500000	3.700000	4.700000
General Business and Public Utility Personal	3.500000	3.500000	3.700000	4.700000
Uhrichsville City				
Residential/Agricultural Real	8.514589	8.506701	9.467383	9.463411
Commercial/Industrial and Public Utility Real	10.024685	10.001053	10.996576	10.987805
General Business and Public Utility Personal	11.750000	11.750000	11.750000	11.750000
<b>Villages:</b>				
Baltic Corporation				
Residential/Agricultural Real	10.205840	6.481182	7.670880	7.679532
Commercial/Industrial and Public Utility Real	10.730123	8.626947	10.092789	10.079193
General Business and Public Utility Personal	11.800000	11.800000	11.800000	11.800000
Barnhill Corporation				
Residential/Agricultural Real	6.847440	1.850000	1.850000	4.981330
Commercial/Industrial and Public Utility Real	6.850000	1.850000	1.850000	6.496835
General Business and Public Utility Personal	6.850000	1.850000	1.850000	6.850000
Bolivar Corporation				
Residential/Agricultural Real	6.743614	6.744475	7.838097	7.836129
Commercial/Industrial and Public Utility Real	7.499505	7.511281	8.416611	8.416705
General Business and Public Utility Personal	10.400000	10.400000	10.400000	10.400000

2020	2019	2018	2017	2016	2015
\$27.918432	\$28.755669	\$30.425615	\$30.639242	\$30.969195	\$33.614406
34.038939	31.915089	36.414037	36.888267	37.282046	39.449486
46.000000	46.800000	48.400000	48.600000	48.900000	50.400000
2.003150	2.249054	2.253972	2.255636	2.433754	2.443500
2.446296	2.481258	2.488398	2.484905	2.585290	2.584800
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
2.853332	2.854373	2.894444	2.899699	2.897949	2.000000
3.166437	3.145347	3.045123	3.027399	3.005127	2.114000
3.500000	3.500000	3.500000	3.500000	3.500000	2.500000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
6.259212	6.748900	6.788680	6.746860	3.956419	3.956300
6.732612	6.715688	6.767008	6.763400	4.879286	4.872600
7.000000	7.000000	7.000000	7.000000	6.600000	6.600000
4.700000	4.800000	3.800000	4.800000	4.800000	3.800000
4.700000	4.800000	3.800000	4.800000	4.800000	3.800000
4.700000	4.800000	3.800000	4.800000	4.800000	3.800000
9.452879	10.254336	10.252410	9.976598	11.592646	11.399000
10.989161	10.967187	11.002694	10.674525	12.403297	12.164400
11.750000	11.750000	11.750000	11.400000	12.650000	12.400000
7.016755	7.811420	7.812802	7.827954	6.257840	6.262086
9.724925	10.115974	10.022166	10.006312	8.277372	8.277372
11.800000	11.800000	11.800000	11.800000	9.900000	9.900000
4.972110	5.520290	5.520555	5.506425	5.791170	5.814700
6.496835	6.522665	6.522665	6.522665	6.021525	6.021500
6.850000	6.850000	6.850000	6.850000	6.850000	6.850000
7.831988	8.701119	8.699743	8.692456	8.927454	8.929100
8.416705	8.422792	8.422792	8.413941	8.707482	8.707500
10.400000	10.400000	10.400000	10.400000	10.400000	10.400000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2024	2023	2022	2021
Dennison Corporation				
Residential/Agricultural Real	\$7.482508	\$7.479511	\$8.220439	\$8.235466
Commercial/Industrial and Public Utility Real	7.647342	7.649331	8.604600	8.590712
General Business and Public Utility Personal	9.100000	9.100000	9.100000	9.100000
Gnadenhutten Corporation				
Residential/Agricultural Real	4.966879	4.966351	5.401400	5.407808
Commercial/Industrial and Public Utility Real	6.458212	6.458212	7.002062	7.016054
General Business and Public Utility Personal	7.300000	7.300000	7.300000	7.300000
Midvale Corporation				
Residential/Agricultural Real	4.015185	4.014740	4.661760	4.661620
Commercial/Industrial and Public Utility Real	5.301960	5.314135	5.832330	5.953250
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
Mineral City Corporation				
Residential/Agricultural Real	10.101890	8.500080	9.892235	9.892865
Commercial/Industrial and Public Utility Real	11.208790	10.226170	11.526910	11.526910
General Business and Public Utility Personal	12.200000	12.200000	12.200000	12.200000
Newcomerstown Corporation				
Residential/Agricultural Real	3.580849	3.580585	3.806329	3.806698
Commercial/Industrial and Public Utility Real	3.757192	3.757897	3.995599	3.999164
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Parral Corporation				
Residential/Agricultural Real	2.695083	2.695273	2.959601	2.959601
Commercial/Industrial and Public Utility Real	2.950707	2.950707	3.185459	3.185459
General Business and Public Utility Personal	3.200000	3.200000	3.200000	3.200000
Port Washington Corporation				
Residential/Agricultural Real	5.588150	4.830816	5.611383	5.606456
Commercial/Industrial and Public Utility Real	6.017560	5.340957	5.895747	5.895747
General Business and Public Utility Personal	6.700000	6.300000	6.300000	6.300000
Roswell Corporation				
Residential/Agricultural Real	9.604114	9.623022	12.120985	11.226548
Commercial/Industrial and Public Utility Real	12.494090	12.497442	13.453602	13.361510
General Business and Public Utility Personal	14.400000	14.400000	14.400000	14.400000
Stone Creek Corporation				
Residential/Agricultural Real	1.900000	1.900000	1.900000	1.900000
Commercial/Industrial and Public Utility Real	1.900000	1.900000	1.900000	1.900000
General Business and Public Utility Personal	1.900000	1.900000	1.900000	1.900000
Strasburg Corporation				
Residential/Agricultural Real	3.659349	3.659325	3.863340	3.866146
Commercial/Industrial and Public Utility Real	3.969414	3.970158	4.140437	4.161279
General Business and Public Utility Personal	5.200000	5.200000	5.200000	5.200000

2020	2019	2018	2017	2016	2015
\$8.232452	\$9.042758	\$11.514689	\$11.500433	\$11.579942	\$11.579500
8.589962	8.589950	10.873484	10.875617	11.600000	11.406400
9.100000	9.100000	11.600000	11.600000	11.600000	11.600000
5.407754	5.740496	6.584873	6.581500	6.713547	5.213500
7.005986	7.018604	8.894769	8.895161	9.236525	7.736500
7.300000	7.300000	9.300000	9.300000	9.300000	7.800000
4.660910	5.248500	5.244000	5.243985	5.432395	5.439900
5.953275	5.953275	5.953000	5.959175	6.219505	6.219400
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
9.873860	10.908850	10.908950	10.886930	11.271700	11.242900
11.529570	11.522790	11.522790	11.442820	11.957520	11.957600
12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
3.805739	3.974686	3.974438	3.972862	3.999952	2.500000
4.000000	3.992861	3.929675	3.927265	3.999994	2.500000
4.000000	4.000000	4.000000	4.000000	4.000000	2.500000
2.959601	3.077598	3.077542	3.077542	1.600000	3.049800
3.200000	3.200000	3.200000	3.200000	1.600000	3.553900
3.200000	3.200000	3.200000	3.200000	1.600000	4.100000
5.596202	5.914091	5.914080	5.914133	6.025277	6.028800
5.897025	5.894634	5.894634	5.894634	6.034777	6.034800
6.300000	6.300000	6.300000	6.300000	6.300000	6.300000
10.992656	12.682792	12.658487	12.296669	12.834602	13.064000
13.361510	13.361510	13.361510	13.128202	13.473796	13.473800
14.400000	14.400000	14.400000	14.400000	14.400000	14.400000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
1.900000	1.900000	1.900000	1.900000	1.900000	1.900000
3.864372	4.107935	4.107626	4.107240	3.226056	3.653700
4.153139	4.152473	4.152449	4.151005	3.491012	4.177700
5.200000	5.200000	5.200000	5.200000	4.200000	5.200000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2024	2023	2022	2021
Sugarcreek Corporation				
Residential/Agricultural Real	\$5.875687	\$5.873765	\$6.568930	\$6.570855
Commercial/Industrial and Public Utility Real	7.089712	7.112466	7.538430	7.499747
General Business and Public Utility Personal	7.600000	7.600000	7.600000	7.600000
Tuscarawas Corporation				
Residential/Agricultural Real	6.223785	6.213463	6.927371	6.927371
Commercial/Industrial and Public Utility Real	6.428154	6.428559	7.244742	7.286937
General Business and Public Utility Personal	7.700000	7.700000	7.700000	7.700000
Zoar Corporation				
Residential/Agricultural Real	5.047716	5.054502	5.787030	5.787030
Commercial/Industrial and Public Utility Real	5.206509	5.207179	6.006510	6.006626
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Townships:</b>				
Auburn Township				
Residential/Agricultural Real	7.084469	7.088275	7.565536	5.951476
Commercial/Industrial and Public Utility Real	7.255195	7.266075	7.882605	6.900000
General Business and Public Utility Personal	7.900000	7.900000	7.900000	6.900000
Bucks Township				
Residential/Agricultural Real	5.153060	4.655683	4.835484	4.846476
Commercial/Industrial and Public Utility Real	5.621203	5.139264	5.453883	5.452963
General Business and Public Utility Personal	6.000000	5.500000	5.500000	5.500000
Clay Township				
Residential/Agricultural Real	2.968421	2.968383	3.001051	3.000014
Commercial/Industrial and Public Utility Real	3.231790	3.235079	3.299087	3.298969
General Business and Public Utility Personal	3.300000	3.300000	3.300000	3.300000
Dover Township				
Residential/Agricultural Real	3.645392	3.646042	3.472402	3.772594
Commercial/Industrial and Public Utility Real	4.090070	4.091356	4.262666	4.265420
General Business and Public Utility Personal	4.900000	4.900000	4.900000	4.900000
Fairfield Township				
Residential/Agricultural Real	3.943792	3.944959	4.159956	4.159920
Commercial/Industrial and Public Utility Real	5.951642	5.999531	6.860901	6.857745
General Business and Public Utility Personal	7.400000	7.400000	7.400000	7.400000
Franklin Township				
Residential/Agricultural Real	6.625912	6.634377	7.172778	4.687326
Commercial/Industrial and Public Utility Real	6.564538	6.609521	7.092387	4.740189
General Business and Public Utility Personal	7.900000	7.900000	7.900000	5.400000
Goshen Township				
Residential/Agricultural Real	4.619130	4.616072	4.483719	4.480580
Commercial/Industrial and Public Utility Real	4.704332	4.708475	4.669020	4.675292
General Business and Public Utility Personal	4.950000	4.950000	4.700000	4.700000

2020	2019	2018	2017	2016	2015
\$6.576523	\$6.943843	\$6.946180	\$6.941100	\$6.417503	\$6.423600
7.500930	7.310117	7.302912	7.289404	6.798232	6.797000
7.600000	7.600000	7.600000	7.600000	7.600000	7.600000
6.926243	7.547141	7.547141	7.547710	7.634391	7.634400
7.286937	7.286462	7.286462	7.286462	7.472265	7.457800
7.700000	7.700000	7.700000	7.700000	7.700000	7.700000
5.787996	6.141206	6.141206	6.141206	6.319423	6.300100
6.006626	6.006626	6.006626	6.005908	6.109645	6.109500
6.500000	6.500000	6.500000	6.500000	6.500000	6.500000
5.957070	6.329906	6.330848	6.334802	5.148976	5.587000
6.694712	6.694820	6.688288	6.707132	5.658121	6.157700
6.900000	6.900000	6.800000	6.900000	5.900000	6.400000
4.864184	4.266214	4.268312	4.271112	4.385985	4.405901
5.456061	4.594026	4.601554	4.572776	4.640347	4.650000
5.500000	4.650000	4.650000	4.650000	4.650000	4.650000
3.000857	3.009147	4.465275	4.463252	4.571078	4.561547
3.000000	3.300000	6.918359	6.739182	7.015830	7.050000
3.300000	3.300000	7.050000	7.050000	7.050000	7.050000
3.771140	3.900676	3.900976	3.901350	3.993090	3.993460
4.263748	4.260580	4.259112	4.258822	4.345820	4.345726
4.900000	4.900000	4.900000	4.900000	4.900000	4.900000
4.159109	4.338379	4.337408	4.335395	4.530852	4.533001
6.785444	6.750167	6.626527	6.568458	6.777832	6.777445
7.400000	7.400000	7.400000	7.400000	7.400000	7.400000
4.685589	4.944959	4.943954	4.943935	5.156679	5.158549
4.741222	4.741119	4.752886	4.827843	5.135569	5.257684
5.400000	5.400000	5.400000	5.400000	5.400000	5.400000
4.477844	4.700000	4.700000	3.949647	4.762169	4.762100
4.669862	4.700000	4.700000	3.970763	4.793427	4.800000
4.700000	4.700000	4.700000	4.100000	4.800000	4.800000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2024	2023	2022	2021
<b>Jefferson Township</b>				
Residential/Agricultural Real	\$6.140600	\$5.637585	\$6.098242	\$6.099818
Commercial/Industrial and Public Utility Real	6.941202	6.470398	7.109807	7.111166
General Business and Public Utility Personal	7.800000	7.300000	7.300000	7.300000
<b>Lawrence Township</b>				
Residential/Agricultural Real	10.636882	10.147527	11.536208	11.539650
Commercial/Industrial and Public Utility Real	11.808084	11.578895	12.749143	12.747749
General Business and Public Utility Personal	13.300000	13.300000	13.300000	13.300000
<b>Mill Township</b>				
Residential/Agricultural Real	4.636144	5.677782	4.943517	4.944038
Commercial/Industrial and Public Utility Real	5.346197	5.871622	5.490541	5.490340
General Business and Public Utility Personal	6.050000	6.050000	6.050000	6.050000
<b>Oxford Township</b>				
Residential/Agricultural Real	3.818010	3.817762	3.950000	3.834131
Commercial/Industrial and Public Utility Real	3.825628	3.838981	3.949404	3.950000
General Business and Public Utility Personal	3.950000	3.950000	3.950000	3.950000
<b>Perry Township</b>				
Residential/Agricultural Real	4.307992	4.308604	4.490820	4.493162
Commercial/Industrial and Public Utility Real	3.621194	3.664148	4.800000	4.800000
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Rush Township</b>				
Residential/Agricultural Real	3.684792	3.686376	3.850400	3.851458
Commercial/Industrial and Public Utility Real	4.519616	4.542134	4.757376	4.728984
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
<b>Salem Township</b>				
Residential/Agricultural Real	3.245470	3.244809	3.312024	3.312633
Commercial/Industrial and Public Utility Real	3.630262	3.631809	3.775868	3.776345
General Business and Public Utility Personal	3.800000	3.800000	3.800000	3.800000
<b>Sandy Township</b>				
Residential/Agricultural Real	5.579172	5.584160	6.033376	6.033028
Commercial/Industrial and Public Utility Real	6.219536	6.013692	6.368592	6.368096
General Business and Public Utility Personal	6.800000	6.800000	6.800000	6.800000
<b>Sugarcreek Township</b>				
Residential/Agricultural Real	5.312254	5.311882	5.737570	5.734397
Commercial/Industrial and Public Utility Real	5.243206	5.246838	5.830319	5.892266
General Business and Public Utility Personal	5.900000	5.900000	5.900000	5.900000
<b>Union Township</b>				
Residential/Agricultural Real	3.433036	3.994719	4.155041	4.150625
Commercial/Industrial and Public Utility Real	3.569729	4.199482	4.361298	4.357722
General Business and Public Utility Personal	3.800000	4.500000	4.500000	4.500000

2020	2019	2018	2017	2016	2015
\$6.099380	\$6.425906	\$5.529726	\$6.418024	\$6.654927	\$6.660340
7.111166	7.126277	6.172817	7.016554	7.300000	7.300000
7.300000	7.300000	6.400000	7.300000	7.300000	7.300000
8.551238	9.249953	9.069577	9.056963	9.587318	9.589163
9.732823	9.730815	9.663952	9.657548	9.950062	9.950403
10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
3.945756	4.050900	4.049109	4.046925	4.129498	4.131100
4.490449	4.508854	4.489546	4.472606	5.043913	5.043560
5.050000	5.050000	5.050000	5.050000	5.050000	5.050000
3.835340	3.922534	3.921681	3.911171	3.298933	3.298897
3.950000	3.950000	3.928434	3.896825	3.679227	3.672712
3.950000	3.950000	3.950000	3.950000	3.950000	3.950000
4.497082	4.621478	4.623172	4.616670	4.799110	5.638766
4.800000	4.800000	4.800000	4.800000	4.798408	5.800000
4.800000	4.800000	4.800000	4.800000	4.800000	5.800000
3.847220	3.937462	3.939686	3.936998	4.065478	4.067756
4.706970	4.706970	4.651402	4.650118	4.797976	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.312389	3.346508	3.346862	3.343292	3.376888	3.378042
3.776345	3.776345	3.764917	3.754502	3.800000	3.800000
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
6.034996	6.338244	6.339656	6.328748	6.560524	6.552632
6.368096	6.368052	6.353524	6.318596	6.795024	6.800000
6.800000	6.800000	6.800000	6.800000	6.800000	6.800000
5.379274	5.636718	5.639518	5.640293	5.881883	5.822600
5.775454	5.624255	5.623633	5.622170	5.890765	5.845900
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.145754	4.217376	4.217770	4.216264	4.378932	4.382983
4.361473	4.297660	4.296521	4.289855	4.500000	4.500000
4.500000	4.500000	4.500000	4.500000	4.500000	4.500000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2024	2023	2022	2021
Warren Township				
Residential/Agricultural Real	\$3.580582	\$3.580454	\$3.732568	\$3.733043
Commercial/Industrial and Public Utility Real	3.785022	3.787197	3.899210	3.900000
General Business and Public Utility Personal	3.900000	3.900000	3.900000	3.900000
Warwick Township				
Residential/Agricultural Real	8.247244	8.022799	8.715145	8.716924
Commercial/Industrial and Public Utility Real	7.846922	7.547027	8.985539	9.295865
General Business and Public Utility Personal	9.300000	9.300000	9.300000	9.300000
Washington Township				
Residential/Agricultural Real	4.090206	4.090238	4.250310	4.247230
Commercial/Industrial and Public Utility Real	4.305618	4.316120	4.489916	4.504200
General Business and Public Utility Personal	4.800000	4.800000	4.800000	4.800000
Wayne Township				
Residential/Agricultural Real	9.040415	9.040906	8.957578	8.945570
Commercial/Industrial and Public Utility Real	9.428377	9.428687	9.742261	9.741832
General Business and Public Utility Personal	10.800000	10.800000	10.800000	10.800000
York Township				
Residential/Agricultural Real	6.480871	6.483312	5.897951	5.357348
Commercial/Industrial and Public Utility Real	6.464896	6.483182	5.893544	5.537372
General Business and Public Utility Personal	6.900000	6.900000	5.900000	5.900000
<b>Other Units:</b>				
Arrowhead Joint Fire District				
Residential/Agricultural Real	3.062660	3.061940	3.667644	3.664300
Commercial/Industrial and Public Utility Real	3.468012	3.478160	3.993116	3.999744
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
Delaware Valley Joint Fire District				
Residential/Agricultural Real	1.756025	1.753405	2.041145	2.042672
Commercial/Industrial and Public Utility Real	2.108180	2.109965	2.433342	2.433880
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Dover Public Library				
Residential/Agricultural Real	0.694592	0.694832	0.810438	0.810637
Commercial/Industrial and Public Utility Real	0.825303	0.824052	0.931856	0.934629
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
General Health District				
Residential/Agricultural Real	0.601484	0.601547	0.702391	0.702476
Commercial/Industrial and Public Utility Real	0.820322	0.820346	0.933312	0.935247
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
Gnadenhutten Public Library				
Residential/Agricultural Real	0.750279	0.750233	0.874067	0.873342
Commercial/Industrial and Public Utility Real	0.812512	0.816720	0.971081	0.973352
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000

2020	2019	2018	2017	2016	2015
\$3.733022	\$3.825423	\$3.824916	\$3.322009	\$3.361817	\$3.362000
3.900000	3.900000	3.900000	3.358790	3.392651	3.400000
3.900000	3.900000	3.900000	3.400000	3.400000	3.400000
7.642938	5.240100	5.144176	5.133854	5.250741	5.155900
8.295570	5.300000	5.300000	5.107065	5.300000	5.300000
8.300000	5.300000	5.300000	5.300000	5.300000	5.300000
4.247656	4.292970	4.294406	4.292728	4.430864	4.430146
4.507466	4.507466	4.476300	4.444824	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
8.947690	9.755395	6.435266	6.120880	5.845495	5.858781
9.743051	9.825925	7.019499	7.060432	6.963574	6.961661
10.800000	10.800000	10.800000	10.800000	10.800000	10.800000
5.357351	5.637143	5.634167	5.628524	5.720309	5.721728
5.529179	5.517542	5.427914	5.385086	5.900000	5.900000
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
3.671032	3.993772	4.000000	0.000000	0.000000	0.000000
3.998272	4.000000	4.000000	0.000000	0.000000	0.000000
4.000000	4.000000	4.000000	0.000000	0.000000	0.000000
2.040960	2.179732	2.180875	2.169360	2.286937	2.290900
2.434237	2.433540	2.420210	2.407930	2.500000	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
0.809386	0.930219	0.930292	0.930025	1.000000	1.000000
0.936745	0.932885	0.943625	0.942842	1.000000	0.997423
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.702299	0.792996	0.792902	0.791916	0.853537	0.854364
0.932889	0.931015	0.930761	0.929057	0.999706	1.000000
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.874671	0.936163	0.937373	0.935969	1.000000	0.000000
0.973262	0.973607	0.955025	0.932351	0.999102	0.000000
1.000000	1.000000	1.000000	1.000000	1.000000	0.000000

(continued)

**Tuscarawas County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(per \$1,000 of assessed value)*  
*Last Ten Years*

	2024	2023	2022	2021
Gnadenhutten-Clay Union Cemetery				
Residential/Agricultural Real	\$0.339695	\$0.399615	\$0.406797	\$0.406426
Commercial/Industrial and Public Utility Real	0.423354	0.424593	0.487455	0.488265
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Lawrence Township Recreational District				
Residential/Agricultural Real	0.372910	0.373073	0.444559	0.444720
Commercial/Industrial and Public Utility Real	0.440283	0.440096	0.500000	0.500000
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
Mineral-Sandy Joint Ambulance District				
Residential/Agricultural Real	1.289847	1.292200	1.536107	1.534120
Commercial/Industrial and Public Utility Real	2.093665	2.099122	2.373205	2.372277
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Newcomerstown Public Library				
Residential/Agricultural Real	1.776312	1.775960	2.106957	2.107407
Commercial/Industrial and Public Utility Real	2.093482	2.096312	2.492432	2.498137
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
Tri-County Ambulance District				
Residential/Agricultural Real	1.279764	1.279135	1.415765	1.415733
Commercial/Industrial and Public Utility Real	1.251990	1.254483	1.495845	1.499212
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Tri-Division Ambulance District				
Residential/Agricultural Real	2.610456	2.619344	2.720728	4.385453
Commercial/Industrial and Public Utility Real	3.090944	3.060740	3.113848	4.627561
General Business and Public Utility Personal	4.000000	4.000000	4.000000	5.500000
Tuscarawas County Public Library				
Residential/Agricultural Real	1.033951	1.034025	1.207572	1.208307
Commercial/Industrial and Public Utility Real	1.287040	1.289884	1.462309	1.465474
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
Union Cemetery				
Residential/Agricultural Real	1.105962	1.105209	1.304702	1.305230
Commercial/Industrial and Public Utility Real	1.641148	1.637849	1.867715	1.865662
General Business and Public Utility Personal	2.480000	2.480000	2.480000	2.480000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

**Source:** Office of the County Auditor, Tuscarawas County, Ohio

2020	2019	2018	2017	2016	2015
\$0.407173	\$0.442969	\$0.443660	\$0.443200	\$0.464450	\$0.463400
0.488085	0.488295	0.478903	0.467873	0.497824	0.500000
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.445271	0.499963	0.500000	0.228472	0.246816	0.246900
0.499050	0.498956	0.500000	0.312489	0.325886	0.325900
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
1.530852	1.677902	1.676782	1.673897	1.794350	1.793900
2.372632	2.371862	2.353535	2.325105	2.493357	2.500000
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
2.107587	2.352132	2.350125	2.339620	2.431095	2.431440
2.499452	2.484315	2.380650	2.371995	2.496002	2.494212
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
1.353595	1.477729	1.477904	1.376734	1.446518	1.163600
1.498332	1.495727	1.477090	1.424580	1.500000	1.396300
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
4.396106	4.503721	4.880167	3.436696	3.498908	3.890900
4.627610	4.598824	5.211280	3.689864	3.870516	3.938000
5.500000	5.500000	5.500000	4.000000	4.000000	4.000000
1.207864	1.372305	1.372127	1.370654	1.484536	1.486200
1.428648	1.421740	1.418136	1.414114	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.304434	1.465511	1.464776	1.080397	0.627107	0.627400
1.865869	1.867088	1.867622	1.600614	1.304885	1.300300
2.480000	2.480000	2.480000	2.480000	1.980000	1.980000

**Tuscarawas County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy (3)
2024	\$16,013,405	\$15,051,809	94.00%	\$298,613	\$15,350,422	95.86%
2023	15,801,017	14,800,161	93.67	276,413	15,076,574	95.42
2022	14,732,438	13,714,053	93.09	340,226	14,054,279	95.40
2021	14,594,234	13,582,366	93.07	276,276	13,858,642	94.96
2020	14,265,924	13,371,791	93.73	266,494	13,638,285	95.60
2019	12,524,713	12,290,033	98.13	277,902	12,567,935	100.35
2018	12,095,612	11,839,711	97.88	278,168	12,117,879	100.18
2017	11,658,702	11,410,603	97.87	340,171	11,750,774	100.79
2016	11,063,990	10,785,311	97.48	305,882	11,091,193	100.25
2015	10,792,995	10,547,801	97.73	326,253	10,874,054	100.75

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) We are aware of the requirement to report delinquent tax collections by levy year rather than by collection year. However, the County's current computer system tracks levy amounts by current levy and delinquent levy. Once amounts become part of the delinquent levy, the ability to track information by levy year is lost. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. We are looking at options to improve the presentation.

(3) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

**Source:** Office of the Auditor, Tuscarawas County, Ohio

**Tuscarawas County, Ohio**  
*Principal Real Property Taxpayers*  
*2024 and 2015*

Name of Taxpayer	2024	
	Assessed Value	Percent of Real Property Assessed Value
Muskingum Watershed Conservancy District	\$15,342,020	0.65 %
The Belden Brick Company	8,970,980	0.38
Park Village Assisted Living, LLC	7,163,320	0.30
CBSA LTD	6,484,430	0.27
Holmes Limestone Company	6,189,830	0.26
New Towne Mall Realty Holding	4,374,890	0.19
ABC Panel LLC	3,570,000	0.15
Vad Heritage LLC	3,560,530	0.15
The Inn at Northwood Village LTD	2,918,070	0.12
WGCS Investments LLC	2,824,300	0.12
<b>Totals</b>	<b>\$61,398,370</b>	<b>2.59 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$2,373,872,350</b>	
Name of Taxpayer	2015	
	Assessed Value	Percent of Real Property Assessed Value
Glimcher Properties Limited Partnership	\$13,474,650	0.85 %
Muskingum Watershed Conservancy District	10,849,810	0.68
The Belden Brick Company	8,644,120	0.54
RHDK Investments, LLC	3,293,850	0.21
Holmes Limestone Company	2,383,830	0.15
Wal-Mart Real Estate Business Trust	2,267,650	0.14
Park Village Assisted Living, LLC	2,197,750	0.14
Speedway SuperAmerica, LLC	2,110,430	0.13
The Union Hospital Association	2,015,090	0.13
Jerry and Laura Jacobson Foundation, Incorporated	1,971,230	0.12
<b>Totals</b>	<b>\$49,208,410</b>	<b>3.09 %</b>
<b>Total Real Property Assessed Valuation</b>	<b>\$1,593,752,150</b>	

The amounts presented represent the assessed values upon which 2024 and 2015 collections were based.

**Source:** Office of the Auditor, Tuscarawas County, Ohio

**Tuscarawas County, Ohio**  
*Principal Public Utilities Tangible Personal Property Taxpayers*  
*2024 and 2015*

Name of Taxpayer	2024	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$104,639,770	25.06 %
AEP Ohio Transmission Company, Incorporated	73,418,340	17.58
Rover Pipeline, LLC	60,194,510	14.42
East Ohio Gas Company DBA Dominion East Ohio	35,865,200	8.59
Dominion Energy Transmission, Incorporated	34,316,380	8.22
Tennessee Gas Pipeline Company	11,354,230	2.72
Columbia Gas of Ohio, Incorporated	6,081,390	1.46
Frontier Power Company	2,239,930	0.54
Guernsey-Muskingum Electric Cooperative, Incorporated	1,737,300	0.41
Ohio Edison Company	1,476,560	0.35
<b>Total</b>	<b>\$331,323,610</b>	<b>79.35 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b><u>\$417,562,090</u></b>	
Name of Taxpayer	2015	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$46,654,050	47.90 %
East Ohio Gas Company DBA Dominion East Ohio	16,989,270	17.44
Dominion Transmission, Incorporated	10,227,210	10.50
AEP Ohio Transmission Company, Incorporated	7,484,490	7.69
Tennessee Gas Pipeline Company	6,010,950	6.17
Columbia Gas of Ohio, Incorporated	1,707,790	1.75
Frontier Power Company	1,701,330	1.75
Guernsey-Muskingum Electric Cooperative, Incorporated	1,400,150	1.44
Ohio Edison Company	1,190,720	1.22
Carroll Electric Cooperative, Incorporated	1,004,580	1.03
<b>Total</b>	<b>\$94,370,540</b>	<b>96.89 %</b>
<b>Total Public Utilities Tangible Personal Property Assessed Valuation</b>	<b><u>\$97,395,910</u></b>	

The amounts presented represent the assessed values upon which 2024 and 2015 collections were based.

**Source:** Office of the Auditor, Tuscarawas County, Ohio

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**

*Taxable Sales by Type (1)*

*Last Ten Years*

	2024	2023	2022	2021
Sales Tax Payments	\$4,497,522	\$4,669,937	\$4,432,775	\$4,082,176
Direct Pay Tax Return Payments	138,223	54,520	37,839	40,596
Seller's Use Tax Return Payments	3,123,240	3,037,193	2,867,993	2,600,715
Consumer's Use Tax Return Payments	429,563	503,347	444,756	429,177
Motor Vehicle Tax Payments	2,726,163	2,914,139	2,748,126	2,679,565
Watercraft and Outboard Motors	37,336	40,738	52,734	49,750
Department of Liquor Control	70,795	70,353	67,998	66,882
Sales/Use Tax Voluntary Payments	460	2,628	445	2,749
Sales/Use Tax Assessment Payments	55,474	98,650	77,347	110,713
Managed Audit Sales/Use Tax Payments	68,326	9,978	73,013	118,505
Sales Tax on Motor Vehicle Fuel Refunds	11,505	19,971	3,050	3,322
Certified Assessment Payments	42,475	141,993	89,057	85,459
Statewide Master Numbers	5,093,706	5,267,002	5,114,727	4,791,470
Streamlined Sales Tax Payments	543,903	480,446	476,882	371,634
Non-Resident Motor Vehicle Tax Payments	19,569	24,130	13,078	17,496
Transient Sales	584,407	591,381	516,960	677,082
Use Tax Amnesty Payments	0	0	0	0
Administrative Rotary Fund Fee	(173,616)	(178,516)	(169,963)	(160,995)
Sales/Use Tax Refunds Approved	<u>(81,068)</u>	<u>(74,929)</u>	<u>(20,467)</u>	<u>(27,776)</u>
Total	<u><u>\$17,187,983</u></u>	<u><u>\$17,672,961</u></u>	<u><u>\$16,826,350</u></u>	<u><u>\$15,938,520</u></u>
Sales Tax Rate	<u><u>1.00%</u></u>	<u><u>1.00%</u></u>	<u><u>1.00%</u></u>	<u><u>1.00%</u></u>
1.00% Sales Tax for General Purposes	17,183,271	17,642,785	16,800,479	15,849,511
0.50% Sales Tax for 911 Emergency System	4,712	30,176	25,871	89,009
Total	<u><u>\$17,187,983</u></u>	<u><u>\$17,672,961</u></u>	<u><u>\$16,826,350</u></u>	<u><u>\$15,938,520</u></u>

(1) Cash basis

(2) The sales tax rate increased to 1.50% effective October 1, 2018, through September 30, 2020.

**Note:** Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

**Source:** Ohio Department of Taxation

2020	2019	2018 (2)	2017	2016	2015
\$5,135,369	\$5,240,046	\$3,372,365	\$3,318,449	\$3,217,080	\$3,255,865
65,429	111,721	63,169	594,759	722,978	718,317
3,457,737	2,747,200	1,709,141	1,636,959	1,356,781	1,321,476
539,878	581,933	370,832	367,817	578,245	399,624
3,154,324	3,312,075	2,101,199	2,058,333	1,921,558	1,981,260
68,504	50,034	31,647	26,504	26,157	22,823
91,147	74,280	47,845	45,960	44,034	39,352
1,956	20,615	10,571	7,640	26,463	(21,414)
45,094	194,124	72,790	91,497	100,017	34,599
23,577	62,983	14,241	12,907	27,358	30,413
14,763	17,899	1,281	1,173	1,771	8,919
47,574	73,294	56,771	54,400	76,086	101,669
6,834,931	6,757,881	4,349,130	4,311,576	4,205,185	4,245,910
355,266	155,431	23,860	31,425	18,734	18,519
14,803	7,830	8,757	5,902	5,662	11,586
997,244	1,074,220	858,239	889,505	836,393	921,624
2	15	1,626	3	333	1,075
(207,671)	(204,451)	(130,574)	(134,434)	(131,592)	(130,827)
(80,448)	(36,437)	(36,108)	(11,370)	(5,672)	(8,923)
<u>\$20,559,479</u>	<u>\$20,240,693</u>	<u>\$12,926,782</u>	<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>
<u>1.00%</u>	<u>1.50%</u>	<u>1.50%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
13,725,672	13,587,103	12,881,142	13,309,005	13,027,571	12,951,867
6,833,807	6,653,590	45,640	0	0	0
<u>\$20,559,479</u>	<u>\$20,240,693</u>	<u>\$12,926,782</u>	<u>\$13,309,005</u>	<u>\$13,027,571</u>	<u>\$12,951,867</u>

*(This Page Intentionally Left Blank)*

**Tuscarawas County, Ohio**  
*Ratio of General Obligation Bonded Debt to Estimated Actual  
 Value and Bonded Debt Per Capita  
 Last Ten Years*

Year	Population	Estimated Actual Value of Taxable Property	Gross Bonded Debt			Ratio of Bonded Debt to Estimated Actual Value	Bonded Debt Per Capita
			Governmental	Business-Type	Total		
2024	92,048	\$7,256,994,804	\$135,755	\$41,900	\$177,655	0.00 %	\$2
2023	91,874	7,178,250,275	264,616	82,400	347,016	0.00	4
2022	91,937	6,146,295,946	386,934	121,600	508,534	0.01	6
2021	91,776	6,101,924,250	503,041	159,500	662,541	0.01	7
2020	91,987	6,033,051,764	613,251	196,100	809,351	0.01	9
2019	91,987	5,286,148,153	717,865	231,600	949,465	0.02	10
2018	92,176	5,195,859,713	817,167	265,900	1,083,067	0.02	12
2017	92,297	5,111,414,843	911,427	299,100	1,210,527	0.02	13
2016	92,420	4,729,045,650	1,000,900	331,200	1,332,100	0.03	14
2015	92,702	4,664,254,741	1,085,829	362,300	1,448,129	0.03	16

**Note:** Although the general obligation bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Ratio of Outstanding Debt to*  
*Total Personal Income and Debt Per Capita*  
*Last Ten Years*

Year	Governmental Activities					Business-Type Activities	
	General Obligation Bonds	Bond Anticipation Notes	Financed Purchases (1)	Leases Payable	Subscriptions Payable	Revenue Bonds	General Obligation Bonds
2024	\$135,755	\$0	\$174,908	\$913,297	\$25,079	\$2,232,000	\$41,900
2023	264,616	0	9,904	1,092,798	74,939	282,558	82,400
2022	386,934	0	11,854	360,727	58,011	0	121,600
2021	503,041	0	0	167,989	0	0	159,500
2020	613,251	0	0	0	0	5,545,600	196,100
2019	717,865	0	0	0	0	5,638,100	231,600
2018	817,167	456,000	7,770,921	0	0	5,727,100	265,900
2017	911,427	510,000	7,770,921	0	0	5,812,800	299,100
2016	1,000,900	562,000	0	0	0	5,895,400	331,200
2015	1,085,829	612,000	257	0	0	5,477,899	362,300

(1) Beginning in 2021, amounts reflect financed purchases. Prior to 2021, amounts reflect capital leases.

**Note:** The County implemented GASB 87 in 2022, resulting in a restatement to the 2021 balances.

Personal income and population amounts can be found on page S45.

**Source:** Tuscarawas County Auditor

---



---

<u>Business-Type Activities (continued)</u>					
<u>OPWC Loans Payable</u>	<u>OWDA Loans Payable</u>	<u>Financed Purchases (1)</u>	<u>Total Debt</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
\$1,444,859	\$7,168,090	\$90,415	\$12,226,303	0.2321 %	\$132.83
1,614,034	7,236,412	124,385	10,782,046	0.2261	117.36
1,732,564	7,839,651	157,872	10,669,213	0.2278	116.05
1,906,551	8,281,833	190,742	11,209,656	0.2548	122.14
2,080,539	2,877,672	236,311	11,549,473	0.2778	125.56
2,059,287	2,750,735	228,842	11,626,429	0.2909	126.39
1,888,174	2,950,558	263,861	20,139,681	0.5315	218.49
2,061,581	2,463,716	297,994	20,127,539	0.5408	218.07
2,239,498	2,489,719	215,000	12,733,717	0.3422	137.78
2,273,489	2,630,044	226,000	12,667,818	0.3437	136.65

**Tuscarawas County, Ohio**

*Legal Debt Margin*

*Last Ten Years*

	2024	2023	2022	2021
Tax Valuation	\$2,791,434,440	\$2,758,016,530	\$2,381,808,930	\$2,358,831,210
Debt Limit (1)	68,285,861	67,450,413	58,045,223	57,470,780
Amount of Debt Applicable to Debt Limit				
General Obligation Bonds	135,755	264,616	386,934	503,041
Bond Anticipation Note	0	0	0	0
Amount of Debt Subject to Limit	135,755	264,616	386,934	503,041
Legal Debt Margin	\$68,150,106	\$67,185,797	\$57,658,289	\$56,967,739
Legal Debt Margin as a Percentage of the Debt Limit	99.80%	99.61%	99.33%	99.12%
Unvoted Debt Limit (2)	\$27,914,344	\$27,580,165	\$23,818,089	\$23,588,312
Amount of Debt Subject to Limit	135,755	264,616	386,934	503,041
Unvoted Legal Debt Margin	\$27,778,589	\$27,315,549	\$23,431,155	\$23,085,271
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	99.51%	99.04%	98.38%	97.87%

(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

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

**Source:** Tuscarawas County Auditor

2020	2019	2018	2017	2016	2015
\$2,321,820,810	\$1,973,891,580	\$1,916,325,420	\$1,863,549,000	\$1,725,542,630	\$1,691,148,060
56,545,520	47,847,290	46,408,136	45,088,725	41,638,566	40,778,702
613,251 0	717,865 0	817,167 456,000	911,427 510,000	1,000,900 562,000	1,085,829 612,000
613,251	717,865	1,273,167	1,421,427	1,562,900	1,697,829
<u>\$55,932,269</u>	<u>\$47,129,425</u>	<u>\$45,134,969</u>	<u>\$43,667,298</u>	<u>\$40,075,666</u>	<u>\$39,080,873</u>
98.92%	98.50%	97.26%	96.85%	96.25%	95.84%
\$23,218,208	\$19,738,916	\$19,163,254	\$18,635,490	\$17,255,426	\$16,911,481
613,251	717,865	1,273,167	1,421,427	1,562,900	1,697,829
<u>\$22,604,957</u>	<u>\$19,021,051</u>	<u>\$17,890,087</u>	<u>\$17,214,063</u>	<u>\$15,692,526</u>	<u>\$15,213,652</u>
97.36%	96.36%	93.36%	92.37%	90.94%	89.96%

**Tuscarawas County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2024*

Political Subdivision	Governmental Activities Debt Outstanding	Percentage Applicable To County (1)	Amount Applicable To County
<b>Direct - Tuscarawas County</b>			
General Obligation Bonds	\$135,755	100.00 %	\$135,755
Financed Purchases	174,908	100.00	174,908
Leases Payable	913,297	100.00	913,297
Subscriptions Payable	25,079	100.00	25,079
<i>Total Direct - Tuscarawas County</i>	<u>1,249,039</u>		<u>1,249,039</u>
<b>Overlapping</b>			
Claymont City School District	6,119,000	100.00	6,119,000
Coshocton County Career Center	36,692	2.43	892
Dover City School District	20,898,147	100.00	20,898,147
Fairless Local School District	36,218,867	1.25	452,736
Indian Valley Local School District	10,641,195	100.00	10,641,195
New Philadelphia City School District	244,747	100.00	244,747
Newcomerstown Exempted Village School District	287,638	44.34	127,539
Ridgewood Local School District	845,257	2.24	18,934
Sandy Valley Local School District	7,314,442	22.78	1,666,230
Strasburg-Franklin Local School District	2,770,000	100.00	2,770,000
City of Dover	4,551,154	100.00	4,551,154
City of New Philadelphia	3,665,000	100.00	3,665,000
City of Uhrichsville	1,225,748	100.00	1,225,748
Village of Baltic	311,277	40.10	124,822
Village of Bolivar	943,755	100.00	943,755
Village of Dennison	106,040	100.00	106,040
Village of Gnadenhutten	1,787,135	100.00	1,787,135
Village of Midvale	2,449,728	100.00	2,449,728
Village of Mineral City	260,559	100.00	260,559
Village of Newcomerstown	1,151,090	100.00	1,151,090
Village of Strasburg	1,089,209	100.00	1,089,209
Village of Sugarcreek	841,754	100.00	841,754
Village of Tuscarawas	1,691,363	100.00	1,691,363
Bucks Township	80,021	100.00	80,021
Lawrence Township	170,696	100.00	170,696
Oxford Township	47,197	100.00	47,197
Rush Township	60,000	100.00	60,000
Arrowhead Joint Fire District	120,034	100.00	120,034
Dover Public Library	51,984	100.00	51,984
Tuscarawas County Public Library	811,667	100.00	811,667
<i>Total Overlapping</i>	<u>108,058,502</u>		<u>64,871,949</u>
<i>Totals</i>	<u><u>\$109,307,541</u></u>		<u><u>\$66,120,988</u></u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivisions located within the boundaries of the County by the total assessed valuation of the political subdivisions.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Sewer*  
*Last Ten Years*

Year	Sewer Operating Revenues (1)	Sewer Operating Expenses (2)	Net Available Revenues	Debt Service (3)			Coverage
				Principal	Interest	Total	
2024	\$2,472,203	\$1,956,339	\$515,864	\$413,054	\$60,982	\$474,036	1.09
2023	2,368,968	1,652,528	716,440	383,621	61,471	445,092	1.61
2022	2,306,747	1,400,421	906,326	379,290	67,857	447,147	2.03
2021	2,314,377	1,048,705	1,265,672	362,434	74,273	436,707	2.90
2020	2,232,233	1,691,554	540,679	293,651	122,616	416,267	1.30
2019	2,385,437	2,007,412	378,025	352,044	130,054	482,098	0.78
2018	2,275,284	2,188,571	86,713	309,619	111,624	421,243	0.21
2017	2,491,620	1,834,655	656,965	304,948	113,482	418,430	1.57
2016	2,192,683	1,668,739	523,944	296,015	118,371	414,386	1.26
2015	2,331,415	1,530,854	800,561	322,677	128,822	451,499	1.77

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds, OPWC and OWDA loans, and financed purchases payable solely from net revenues in the sewer enterprise fund.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Pledged Revenue Coverage*  
*Water*  
*Last Ten Years*

Year	Water Operating Revenues (1)	Water Operating Expenses (2)	Net Available Revenues	Debt Service (3)			Coverage
				Principal	Interest	Total	
2024	\$1,726,859	\$1,413,395	\$313,464	\$247,550	\$110,944	\$358,494	0.87
2023	1,560,304	1,198,150	362,154	521,848	91,666	613,514	0.59
2022	1,474,482	967,417	507,065	274,355	97,033	371,388	1.37
2021	1,484,326	704,380	779,946	206,619	63,542	270,161	2.89
2020	1,432,983	908,521	524,462	181,117	188,824	369,941	1.42
2019	1,546,507	997,416	549,091	183,306	187,276	370,582	1.48
2018	1,412,450	822,927	589,523	184,362	189,941	374,303	1.57
2017	1,464,627	851,494	613,133	185,445	193,901	379,346	1.62
2016	1,424,766	748,413	676,353	187,610	183,856	371,466	1.82
2015	1,434,459	1,023,449	411,010	180,898	193,837	374,735	1.10

(1) Includes other non-operating revenues, except federal and state subsidies.

(2) Direct operating expenses do not include depreciation expense.

(3) Revenue debt includes Revenue Bonds, OPWC and OWDA loans, and financed purchases payable solely from net revenues in the water enterprise fund.

**Source:** Tuscarawas County Auditor

**Tuscarawas County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

Year	Population (1)	Personal Income (2) (in thousands)	Per Capita Personal Income	Unemployment Rate (3)
2024	92,048	\$5,267,562	\$57,226	4.00 %
2023	91,874	4,769,605	51,915	3.10
2022	91,937	4,682,792	50,935	4.00
2021	91,776	4,399,433	47,937	4.60
2020	91,987	4,157,738	45,199	7.60
2019	91,987	3,996,522	43,447	4.20
2018	92,176	3,789,544	41,112	4.80
2017	92,297	3,721,605	40,322	4.70
2016	92,420	3,721,605	40,268	5.20
2015	92,702	3,686,010	39,762	5.40

**Sources:** (1) Tuscarawas County Auditor, July 2024 estimate  
 (2) U.S. Department of Commerce - Bureau of Economic Analysis; November 2023  
 is the latest information available.  
 (3) Ohio Department of Job and Family Services - Office of Workforce Development

**Tuscarawas County, Ohio**

*Principal Employers*

*2024 and 2015*

---

---

Employer	Nature of Business
Cleveland Clinic Union Hospital	Health Care
Wal-Mart Stores, Incorporated	Distribution
ProVia, LLC	Window and Door Manufacturing
Battle Motors	Manufacturer
Allied Machine and Engineering	Spade and Flat Drills, Holders, Etc.
Gradall Company	Manufacturer
Meteor Sealing Systems, LLC	Automotive Sealing
Cooper Standard	Manufacturer
The Freeport Press	Printers
Park Village	Health Care
The Belden Brick Company	Face and Acid Proof Brick
Aleris International, Incorporated	Aluminum Rolled Products
Lauren International, Incorporated	Gaskets, Dense Rubber, Etc.
Marlite	Paneling/Doors/Restroom Partitions
Copley Ohio Newspapers	Newspaper Publishing
Twin City Hospital	Health Care
Cable Manufacturing and Assembly, Incorporated	Aluminum Refining and Smelting
Dover Chemical Corporation	Chemical Producer
Total	
Total Employment within the County	

**Sources:** Tuscarawas County, City of Dover, City of New Philadelphia and the Ohio Department of Job and Family Services

2024			2015		
Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
1,183	1	2.74 %	862	1	2.01 %
773	2	1.79			
762	3	1.76			
574	4	1.33			
445	5	1.03	408	3	0.96
437	6	1.01			
337	7	0.78			
295	8	0.68			
248	9	0.57			
200	10	0.46			
			419	2	0.98
			345	4	0.81
			288	5	0.67
			250	6	0.58
			245	7	0.57
			201	8	0.47
			200	9	0.47
			170	10	0.40
<b>5,254</b>	<b></b>	<b>12.15 %</b>	<b>3,388</b>	<b></b>	<b>7.92 %</b>
<b>43,247</b>	<b></b>	<b></b>	<b>42,800</b>	<b></b>	<b></b>

**Tuscarawas County, Ohio**  
*County Government Employees by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	6.00	6.00	6.00	7.00
Auditor	22.00	19.00	18.00	18.00
Treasurer	5.00	5.00	5.00	5.00
Prosecuting Attorney	16.00	15.50	16.00	14.50
Board of Elections	16.00	16.00	21.00	27.00
Recorder	4.00	4.00	4.00	4.00
Buildings and Grounds	9.00	9.00	8.00	6.00
Data Processing	5.00	5.00	5.00	5.00
Certificate of Title Administration	5.00	5.00	5.00	7.00
<b>Judicial</b>				
Common Pleas Court	16.00	15.50	15.50	15.00
Probate Court	6.50	6.00	6.00	5.00
Juvenile Court	16.00	16.00	16.50	16.50
Municipal Court	7.00	7.00	7.00	7.00
County Court	12.50	12.50	12.00	12.50
Clerk of Courts	7.00	8.00	7.00	8.00
Law Library	1.50	1.50	1.00	1.50
<b>Public Safety</b>				
Sheriff	53.00	52.00	46.00	46.00
Jail Operations	50.00	51.00	50.00	53.00
Probation/Community Corrections	13.00	11.00	13.00	12.00
911 Dispatch Center	21.00	19.00	21.00	21.00
Litter Enforcement - Solid Waste Grant	1.00	1.00	1.00	1.50
Homeland Security and Emergency Management	3.00	2.00	3.00	3.00
Coroner	3.00	3.00	3.00	3.00
<b>Public Works</b>				
Engineer	27.00	26.00	27.00	27.50
Map Office	1.00	1.00	1.00	1.00
Sewer District	12.00	9.25	11.00	10.00
Water District	8.00	7.00	7.00	6.00
<b>Health</b>				
Developmental Disabilities Board	64.50	71.00	59.50	56.50
Dog and Kennel	3.50	3.50	4.50	4.50
<b>Human Services</b>				
Income Maintenance	40.00	47.00	47.00	46.00
Children's Services	34.00	37.00	38.00	37.00
Shared Employees	14.00	14.00	15.00	15.00
Veteran Services	9.50	9.50	9.50	9.50
Child Support Enforcement	25.00	26.00	29.00	24.00
<b>Conservation and Recreation</b>				
Parks	4.00	4.25	3.00	3.00
Community and Economic Development	1.00	2.00	2.00	2.00
<b>Total</b>	<b>542.00</b>	<b>547.50</b>	<b>543.50</b>	<b>540.50</b>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee, as of December 31  
**Sources:** Departmental and County Auditor Payroll records

2020	2019	2018	2017	2016	2015
7.00	7.00	7.00	7.00	7.00	7.00
18.00	19.00	20.00	17.00	17.00	17.00
5.00	5.00	5.00	5.00	5.00	5.00
15.50	15.00	13.00	12.00	14.00	13.00
11.50	6.00	12.00	14.00	10.00	13.00
4.00	4.00	4.00	4.00	4.00	4.00
6.00	7.00	7.00	7.00	7.00	7.00
5.00	5.00	5.00	5.00	5.00	4.00
8.00	6.25	6.25	6.25	7.00	7.00
15.00	15.50	15.50	14.75	15.00	15.00
4.00	4.00	4.00	4.00	5.00	5.00
19.00	18.00	17.00	17.00	15.00	13.00
7.00	7.00	7.00	7.00	7.00	7.00
11.00	14.00	14.00	12.00	14.00	14.00
7.00	8.00	8.50	8.50	11.00	10.00
1.50	1.50	2.00	1.50	2.00	2.00
42.00	42.50	39.00	36.50	39.00	43.00
47.00	41.50	41.50	43.50	42.00	40.00
12.00	11.00	9.00	9.50	11.00	9.00
19.00	21.00	18.00	19.00	21.00	21.00
1.00	1.50	1.00	1.00	1.50	1.50
3.00	3.00	3.00	3.00	3.00	4.00
2.00	2.00	2.00	2.00	2.00	2.00
26.50	26.50	24.50	25.00	27.00	30.00
1.00	1.00	0.00	0.00	0.00	0.00
11.00	10.50	10.50	10.50	12.00	11.00
6.00	6.50	6.50	6.25	6.00	7.00
59.50	59.50	59.50	59.00	62.00	126.00
4.00	4.00	4.00	4.00	4.00	4.00
49.00	50.00	50.00	50.00	50.00	50.00
35.00	35.00	34.00	35.00	34.00	34.00
15.00	15.00	15.00	10.00	15.00	15.00
9.00	9.00	9.00	9.50	10.00	10.00
25.00	26.00	26.50	26.00	28.00	28.00
1.50	1.00	0.00	0.00	0.00	0.00
2.00	2.00	2.00	2.00	2.00	2.00
<b>515.00</b>	<b>510.75</b>	<b>502.25</b>	<b>493.75</b>	<b>514.50</b>	<b>580.50</b>

**Tuscarawas County, Ohio**  
*Operating Indicators by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Number of resolutions	1,137	1,128	1,175	1,196
Number of meetings	83	90	87	84
<b>Auditor</b>				
Number of non-exempt conveyances	1,889	1,933	2,181	2,291
Number of exempt conveyances	1,788	1,753	2,155	2,153
Number of real estate transfers	3,677	3,686	4,336	4,444
Number of non-payroll checks issued	21,681	21,659	21,038	19,545
Number of payroll checks issued	350	336	416	344
Number of payroll direct deposits	16,477	16,364	16,147	16,379
Number of licensed dogs	14,099	14,294	16,820	15,127
Number of weights and measures tests conducted	2,311	1,933	1,862	1,798
Number of pre-approved deeds	5,159	5,362	5,840	8,220
Number of recipients receiving homestead exemption (HE-1)	5,957	5,911	6,289	6,744
Number of properties receiving owner-occupancy credit (Real and Manufactured Homes)	23,393	23,337	28,785	23,556
Number of parcels qualified to be on CAUV	8,306	8,255	8,193	8,032
Number of acres qualified to be on CAUV	245,409	244,466	243,895	234,905
Number of parcels exempt from taxes	4,693	4,687	4,691	3,028
Total value of exempt parcels	\$546,406,154	\$546,824,205	\$486,196,740	\$208,541,860
<b>Treasurer</b>				
Number of parcels billed	59,363	59,283	58,994	59,365
Return on portfolio (cash basis)	\$4,140,865	\$3,904,460	\$1,100,270	\$190,711
<b>Prosecuting Attorney</b>				
Number of cases - criminal	393	404	429	378
Number of cases - civil stalking	104	123	130	136
Number of cases - domestic violence	122	154	139	107
<b>Board of Elections</b>				
Number of precincts	81	81	81	81
Number of registered voters	58,849	58,014	58,826	59,639
Number of voters last general election	43,628	28,817	30,954	11,209
Percentage of registered voters that voted	74.14%	49.67%	52.62%	18.79%
<b>Recorder</b>				
Number of deeds recorded	4,138	3,150	3,915	4,483
Number of mortgages recorded	2,620	2,494	3,371	4,337
<b>Data Processing</b>				
Number of users served	319	315	353	346
<b>Risk Management</b>				
Number of claims	6	5	5	5
<b>Judicial</b>				
<b>Common Pleas Court - General Division</b>				
Number of civil cases filed	1,156	930	843	661
Number of criminal cases filed	404	414	437	396
Number of D.R. filings including post-decree	593	484	686	632
<b>Juvenile Court</b>				
Number of delinquencies filed	280	204	196	208
Number of traffic cases	290	229	299	281
Number of neglect/abuse cases	40	27	43	45
Number of unruly cases	62	67	91	102
Number of contributing cases	14	13	24	26
Number of parentage cases	226	217	234	209
Number of tobacco cases	0	0	0	0
Number of juvenile protection orders	4	3	5	1

2020	2019	2018	2017	2016	2015
917	1,104	1,076	1,039	1,219	1,176
79	93	92	97	101	96
2,118	1,944	2,046	1,960	1,966	1,872
1,783	2,181	2,044	1,820	1,914	1,847
3,901	4,125	4,090	3,780	3,880	3,719
20,062	23,000	23,186	23,862	24,588	23,849
500	436	1,778	2,417	2,935	3,457
15,671	15,895	14,633	14,024	14,446	14,196
15,380	15,455	15,670	15,744	14,757	15,182
1,855	1,856	1,519	2,138	1,571	1,572
6,640	7,673	6,897	6,867	6,658	6,668
7,011	7,224	6,810	6,958	7,135	7,356
23,856	24,258	24,206	24,110	24,113	24,119
7,977	7,968	8,043	7,976	7,986	7,947
234,761	235,881	242,232	241,111	240,502	239,153
3,010	3,010	4,639	4,532	4,486	4,463
\$200,552,920	\$189,658,440	\$186,926,690	\$185,929,180	\$183,244,860	\$172,554,040
58,675	60,807	60,118	61,325	61,138	61,044
\$579,755	\$1,369,070	\$899,392	\$530,048	\$295,222	\$204,030
470	524	477	343	342	318
133	112	100	69	91	85
100	99	103	107	122	118
81	81	81	81	81	81
60,111	54,702	59,228	58,680	58,357	56,275
44,580	13,896	33,131	16,884	42,154	31,879
74.00%	25.40%	55.94%	28.77%	72.23%	56.65%
3,187	3,650	3,570	3,878	3,549	3,656
4,264	3,210	3,123	3,073	3,391	3,202
338	370	364	351	361	390
5	5	5	22	21	24
592	806	954	921	809	693
477	544	493	333	355	334
586	880	804	805	876	920
192	259	291	294	264	238
259	354	428	439	371	399
49	30	28	31	41	46
70	74	55	60	88	46
16	13	22	13	28	18
241	317	324	310	331	246
1	8	2	1	0	2
0	0	1	0	0	0

(continued)

**Tuscarawas County, Ohio**  
*Operating Indicators by Function/Activity (continued)*  
*Last Ten Years*

	2024	2023	2022	2021
Probate Court				
Number of estates filed	484	478	583	579
Number of guardianships filed	53	44	42	56
Number of civil cases filed	12	18	23	31
Number of adoptions filed	52	52	56	66
Number of minor settlements filed	5	1	7	1
Number of name changes filed	45	43	37	44
Number of marriage licenses filed	500	500	503	555
Tuscarawas County Court				
Number of civil cases filed	562	465	465	434
Number of criminal cases filed	562	620	570	535
Number of traffic cases filed	1,947	1,748	1,986	1,868
Number of civil cases terminated	0	440	488	433
Number of criminal cases terminated	616	610	685	547
Number of traffic cases terminated	2,083	1,740	2,153	1,856
Clerk of Courts				
Number of civil cases filed	1,156	934	843	661
Number of criminal cases filed	404	414	437	396
Number of court of appeals cases filed	38	63	56	35
Number of domestic cases filed	433	484	474	558
Number of motor vehicle titles issued	54,872	59,083	61,067	64,443
County Law Library				
Number of notary packets issued	133	139	176	186
Public Safety				
Sheriff				
Jail Operation				
Average daily jail census	109	104	93	102
Prisoners transported	799	930	710	485
Number of miles transporting prisoners	44,795	50,002	52,612	28,612
Average days served per prisoner	25	22	20	26
Average daily housing cost	\$115	\$117	\$119	\$100
Average cost per meal served	\$1.34	\$1.44	\$1.52	\$1.33
Enforcement				
Number of incidents reported	1,574	1,928	1,779	1,490
Number of calls responded to	15,966	18,961	17,198	16,140
Number of papers served	2,588	2,421	2,314	1,735
Number of telephone calls	129,683	151,275	150,270	149,495
Court security hours	7,030	7,030	5,952	5,912
Number of sheriff's sales	51	64	66	24
Number of CCW licenses issued	1,155	1,201	1,048	4,043
Number of registered SORN offenders	143	148	129	126
Homeland Security & Emergency Management				
Number of Haz-Mat responses	6	6	1	5
Public Works				
Engineer				
Miles of roads resurfaced	24	28	27	26
Number of bridges replaced/improved	1	2	1	1
Number of culverts built/replaced/improved	34	60	53	54
Sewer District				
Average daily sewage treated (in million gallons per day)	0.76	0.73	0.87	0.70
Number of tap-ins	13	6	14	15
Number of customers	3,350	3,388	3,383	3,371

2020	2019	2018	2017	2016	2015
365	464	426	433	442	482
27	48	65	61	35	63
6	25	13	39	64	26
48	66	46	87	66	55
3	5	3	10	12	5
32	30	51	36	28	30
424	556	575	569	584	616
440	516	525	645	577	589
599	775	909	732	693	779
1,280	2,961	3,337	3,583	3,302	4,016
440	532	542	670	550	616
2,045	1,431	990	852	778	1,267
726	3,347	4,240	3,917	3,590	3,956
592	806	954	921	866	785
477	544	493	333	343	324
25	48	42	35	59	68
572	611	548	553	528	533
60,389	68,995	70,849	71,295	70,543	66,264
155	197	224	223	256	210
84	117	111	104	107	99
536	1,838	1,597	1,343	1,401	1,333
21,553	64,275	50,597	58,703	60,473	55,822
26	17	16	16	15	38
\$113	\$82	\$83	\$82	\$80	\$82
\$1.00	\$1.10	\$1.11	\$1.04	\$1.14	\$1.16
1,290	3,440	7,461	10,121	7,523	6,977
15,006	16,900	16,640	16,868	17,201	17,071
1,845	2,447	2,113	1,842	1,967	1,868
106,891	129,495	114,636	52,244	50,024	49,075
5,180	6,203	6,124	5,721	5,293	5,022
32	59	98	136	161	152
3,319	1,904	2,244	1,708	2,566	1,645
131	135	129	138	116	131
3	8	12	6	14	8
25	25	30	26.8	24.8	7.8
0	0	3	2	3	8
44	44	71	26	35	14
0.97	1.03	1.04	0.83	0.76	0.83
10	9	6	10	9	42
3,362	3,362	3,672	3,686	3,672	3,907

(continued)

**Tuscarawas County, Ohio**  
*Operating Indicators by Function/Activity (continued)*  
*Last Ten Years*

	2024	2023	2022	2021
Water District				
Average daily water treated (in million gallons per day)	0.52	0.49	0.52	0.52
Average daily water billed (in million gallons per day)	0.50	0.36	0.49	0.36
Number of tap-ins	18	13	15	18
Number of customers	2,690	2,589	2,556	2,531
Health				
Developmental Disabilities Board				
Adult Program				
Days of non-vocational attendance (1)	0	0	0	0
Individuals served (non-vocational) (1)	0	0	0	0
Other services (adult day, home service)	368	345	323	389
Adults served (all programs)	368	345	323	389
Children's Program				
Days of attendance (0-2 years)	2,192	2,156	2,370	2,063
Days of attendance (3-5 years)	4,123	3,896	3,057	2,315
Days of attendance (6-21 years)	5,463	3,469	1,666	1,063
Individuals served (children)	391	349	262	228
Transportation (one way trips)				
Children's programs	0	0	0	0
Adult programs (1)	0	0	0	0
Total individuals served by the DD Board	759	694	585	617
Individuals with Medicaid waivers	315	312	295	340
Human Services				
Jobs and Family Services				
Average client count - food stamps	9,192	9,012	9,814	5,047
Average client count - day care	230	214	266	241
Average client count - Medicaid	20,694	27,376	26,532	14,537
Average client count - Ohio Works First	377	353	335	223
Average client count - utility assistance	19	11	4	1
Child Support Enforcement Agency				
Average number of active support orders	6,065	6,065	6,277	6,409
Percentage collected	76.88%	75.85%	74.88%	75.50%
Children's Services				
Average client count - foster care	91	85	82	83
Average client count - adoption	29	37	21	25
Veteran Services				
Number of clients served	17,956	18,029	18,630	17,599
Amount of benefits paid to county residents	\$171,092	\$152,125	\$131,831	\$116,222
Community and Economic Development				
Number of new enterprise zone agreements	0	0	2	4
Number of related infrastructure projects	0	0	0	0
Conservation and Recreation				
Park Department				
Number of new properties acquired (purchase or donation)	0	0	1	1
Number of new property easements/licenses (direct/partnership)	0	1	1	0
Miles of new trail developed	2.0	0.0	0.5	1.5
Amount of grants received	\$10,500	\$64,075	\$346,000	\$1,500
Amount of donations received	\$21,811	\$39,825	\$69,851	\$9,184
Number of volunteer days held	12	8	8	6
Number of permits approved	23	15	11	7

(1) The Developmental Disabilities Board abolished the adult day program at the workshop and adult transportation services as of October 1, 2016.

N/A - Information not available.

**Source:** Tuscarawas County

2020	2019	2018	2017	2016	2015
0.52	0.50	0.49	0.52	0.56	0.71
0.00	0.35	0.36	0.36	0.37	0.38
12	62	8	14	9	77
2,511	2,521	2,516	2,508	2,544	2,479
<hr/>					
0	0	0	0	10,731	20,731
0	0	0	0	96	141
388	380	374	362	86	135
399	380	374	362	436	408
1,891	1,444	2,032	2,155	1,400	1,174
2,145	3,467	3,377	3,302	3,372	3,002
601	855	1,102	1,583	1,451	2,001
176	184	161	192	176	194
0	1,577	3,584	3,268	3,179	5,252
0	0	0	0	15,338	34,909
575	564	584	661	612	602
335	317	309	281	241	217
5,146	5,347	5,341	5,353	5,485	5,392
295	239	280	382	394	314
24,521	19,040	12,102	12,370	8,977	3,811
251	315	245	239	248	275
0	1	0	0	0	21
6,608	6,849	6,659	6,406	7,243	7,315
74.19%	75.30%	74.23%	73.85%	72.21%	72.88%
60	57	58	62	88	66
20	25	15	29	23	31
17,834	19,257	19,079	18,944	18,503	20,909
\$126,433	\$113,671	\$153,459	\$145,483	\$138,102	\$242,999
0	0	1	0	2	1
0	0	5	4	4	4
<hr/>					
0	0	N/A	N/A	N/A	N/A
1	1	N/A	N/A	N/A	N/A
0.0	0.0	N/A	N/A	N/A	N/A
\$500	\$487,000	N/A	N/A	N/A	N/A
\$1,437	\$10,857	N/A	N/A	N/A	N/A
4	17	N/A	N/A	N/A	N/A
9	7	N/A	N/A	N/A	N/A

**Tuscarawas County, Ohio**  
*Capital Asset Statistics by Function/Activity*  
*Last Ten Years*

	2024	2023	2022	2021
<b>General Government</b>				
<b>Legislative and Executive</b>				
<b>Commissioners</b>				
Administrative office space (square feet)	1,847	1,847	1,847	1,847
<b>Auditor</b>				
Administrative office space (square feet)	4,600	4,600	4,600	4,600
Number of vehicles	3	3	3	3
<b>Treasurer</b>				
Administrative office space (square feet)	2,622	2,622	2,622	2,622
<b>Prosecuting Attorney</b>				
Administrative office space (square feet)	4,074	4,074	4,074	4,074
<b>Board of Elections</b>				
Administrative office space (square feet)	3,842	3,842	3,842	3,842
Electronic poll books	150	151	151	151
<b>Recorder</b>				
Administrative office space (square feet)	2,625	2,625	2,625	2,625
<b>Buildings and Grounds</b>				
Number of vehicles	1	1	1	1
<b>Data Processing</b>				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
<b>Judicial</b>				
<b>Common Pleas Court</b>				
Number of court rooms	3	3	3	3
<b>Probate Court</b>				
Number of court rooms	1	1	1	1
<b>Juvenile Court</b>				
Number of court rooms	2	2	2	2
Number of vehicles	6	6	6	6
<b>Municipal Court</b>				
Number of court rooms	1	1	1	1
<b>County Court</b>				
Number of court rooms	1	1	1	1
Number of vehicles	2	2	2	2
<b>Clerk of Courts</b>				
Administrative office space (square feet)	3,553	3,553	3,553	3,553
<b>Law Library</b>				
Administrative office space (square feet)	520	520	520	520
<b>Information Technology</b>				
Administrative office space (square feet)	1,369	1,369	1,369	1,369
<b>Public Safety</b>				
<b>Sheriff</b>				
Sheriff's Office space (entire building) (square feet)	74,204	74,204	68,212	68,212
Number of patrol vehicles	56	63	59	60
<b>Probation/Community Corrections</b>				
Number of vehicles	5	5	5	5
<b>Homeland Security &amp; Emergency Management</b>				
Number of emergency response vehicles	5	5	5	5

2020	2019	2018	2017	2016	2015
1,847	1,847	1,847	1,847	1,847	1,847
4,600 3	4,600 3	4,600 3	4,600 3	4,600 3	4,600 3
2,622	2,622	2,622	2,622	2,622	2,622
4,074	4,074	4,074	4,074	4,074	4,074
3,842 151	3,842 151	3,842 151	3,842 151	3,842 N/A	3,842 N/A
2,625	2,625	2,625	2,625	2,625	2,625
1	1	1	1	2	2
1,369	1,369	1,369	1,369	1,369	1,369
3	3	3	3	3	3
1	1	1	1	1	1
1 5	1 5	2 5	2 5	2 5	2 6
1	3	3	3	3	3
1 2	1 2	1 2	1 2	1 2	1 1
3,553	3,553	3,553	3,553	3,553	3,553
520	520	520	520	520	520
1,369	1,369	1,369	1,369	1,369	1,369
68,212 60	68,212 48	68,212 41	68,212 37	68,212 46	68,212 39
5	5	5	3	3	1
5	4	4	4	4	3

(continued)

**Tuscarawas County, Ohio**  
*Capital Asset Statistics by Function/Activity (continued)*  
*Last Ten Years*

	2024	2023	2022	2021
<b>Public Works</b>				
Engineer				
Centerline miles of roads	461	461	461	461
Number of bridges	275	276	274	274
Number of culverts	3,098	3,097	3,099	3,099
Number of traffic signs	3,697	3,690	3,690	3,685
Number of vehicles	51	51	52	50
Sewer District				
Number of treatment facilities	5	5	5	5
Number of pumping stations	22	22	22	22
Miles of sewer lines	84	88	84	84
Number of vehicles	10	10	10	10
Water District				
Number of treatment facilities	3	3	3	3
Miles of water lines	90	90	64	64
Number of vehicles	9	9	9	9
Health				
Developmental Disabilities Board				
Number of facilities	4	4	4	4
Number of buses	0	0	0	0
Human Services				
Jobs and Family Services				
Administrative office space (square feet)	11,994	11,994	11,994	11,994
Number of vehicles	3	2	6	6
Children Services				
Administrative office space (square feet)	12,238	12,238	12,484	12,484
Number of vehicles	1	1	6	6
Child Support Enforcement Agency				
Administrative office space (square feet)	1,500	1,500	1,500	1,500
Veteran Services				
Administrative office space (square feet)	2,584	2,584	2,584	2,584
Number of vehicles	5	5	5	5
Conservation and Recreation				
Park Department				
Number of vehicles	3	3	3	3
Number of parks	3	3	3	3
Miles of developed trail	12.0	10.0	10.0	10.5
Number of trailheads (direct/in partnership)	6	6	6	6

N/A - Information not available.

**Source:** Tuscarawas County

2020	2019	2018	2017	2016	2015
465	466	466	466	466	466
273	273	273	273	273	273
3,099	3,099	3,099	3,099	3,099	3,099
3,685	2,636	2,636	2,636	2,636	2,636
50	59	59	59	61	57
5	5	5	5	5	5
23	23	25	25	25	25
84	84	90	90	77	77
10	12	12	12	12	13
3	3	4	4	4	4
64	64	66	66	53	53
9	9	9	9	9	10
4	4	4	5	7	7
0	0	5	10	12	17
11,994	11,994	11,994	11,994	11,994	11,994
6	6	1	2	1	0
12,484	12,484	12,484	12,484	12,484	12,484
6	6	5	3	4	4
1,500	1,500	1,500	1,500	1,500	1,500
2,584	2,584	2,584	2,584	2,584	2,584
5	4	4	4	4	1
1	1	N/A	N/A	N/A	N/A
3	3	N/A	N/A	N/A	N/A
9.0	9.0	N/A	N/A	N/A	N/A
5	5	N/A	N/A	N/A	N/A

*(This Page Intentionally Left Blank)*



# OHIO AUDITOR OF STATE KEITH FABER



TUSCARAWAS COUNTY

## AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 12/9/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)