



OHIO AUDITOR OF STATE  
**KEITH FABER**





**STARK COUNTY  
DECEMBER 31, 2024**

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**STARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>				
<i>Direct</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund (C )	21.027	Not Applicable	-	<u>49,945,025</u>
<i>Passed Through Ohio Governor's Office of Criminal Justice Services</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund (C )	21.027	Not Applicable	-	<u>1,492,028</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund (M)	21.027	G-2223-11-6991	-	<u>241,177</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
COVID-19 Coronavirus State and Local Fiscal Recovery Fund (D)	21.027	ARP-0006G	<u>1,500,000</u>	<u>1,500,000</u>
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>			<b><u>1,500,000</u></b>	<b><u>53,178,230</u></b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
<i>Direct</i>				
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (D)	93.104	H79SM082978	<u>70,241</u>	<u>681,819</u>
<i>Medicaid Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Medical Assistance Program (M)	93.778	G-2425-11-6991	-	<u>5,490,413</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Opioid STR Grant (D)	93.788	FY2024	337,449	358,543
Opioid STR Grant (D)	93.788	FY2025	-	12,200
<i>Total Opioid STR Grant</i>			<u>337,449</u>	<u>370,743</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Children's Health Insurance Program (M)	93.767	G-2425-11-6991	-	<u>112,295</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Social Services Block Grant (A)	93.667	FY2024	-	255,566
Social Services Block Grant (M)	93.667	G-2425-11-6691	<u>91,429</u>	<u>8,370,722</u>
<i>Total Social Services Block Grant Passed Through Job and Family Services</i>			<u>91,429</u>	<u>8,626,288</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Social Services Block Grant (D)	93.667	FY2024	69,056	69,056
Social Services Block Grant (D)	93.667	FY2025	<u>56,890</u>	<u>56,890</u>
<i>Total Social Services Block Grant Passed Through Ohio Dept of Mental Health and Addiction Services</i>			<u>125,946</u>	<u>125,946</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grant for Community Mental Health Services (D)	93.958	FY2024	139,167	164,167
Block Grant for Community Mental Health Services (D)	93.958	FY2025	<u>135,678</u>	<u>137,878</u>
<i>Total Block Grants for Community Mental Health Services</i>			<u>274,845</u>	<u>302,045</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Promoting Safe and Stable Families (M)	93.556	G-2425-11-6991	-	<u>455,004</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Projects for Assistance in Transition from Homeless (D)	93.150	FY2024	87,973	87,973
Projects for Assistance in Transition from Homeless (D)	93.150	FY2025	<u>34,351</u>	<u>34,351</u>
<i>Total Projects for Assistance in Transition from Homeless</i>			<u>122,324</u>	<u>122,324</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2024	1,372,160	1,372,160
Block Grants for Prevention and Treatment of Substance Abuse (D)	93.959	FY2025	<u>617,281</u>	<u>617,281</u>
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>			<u>1,989,441</u>	<u>1,989,441</u>
<i>Passed Through Ohio Department of Mental Health and Addiction Services</i>				
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	H79SP081170	-	27,669
Substance Abused and Mental Health Services - Projects of Regional and National Significance (D)	93.243	H79SM084636	-	80,000
<i>Total Projects of Regional and National Significance</i>			-	<u>107,669</u>
<i>TANF Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Temporary Assistance for Needy Families (M)	93.558	G-2223-11-6991	-	444,121
Temporary Assistance for Needy Families (M)	93.558	G-2425-11-6991	<u>619,324</u>	<u>6,699,439</u>
<i>Total Temporary Assistance for Needy Families/TANF Cluster</i>			<u>619,324</u>	<u>7,143,560</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Guardianship Assistance M)	93.090	G-2425-11-6991	-	<u>1,539</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Kinship Support Intervention				
Temporary Assistance for Needy Families (M)	93.471	G-2425-11-6991	-	<u>73,245</u>
<i>CCDF Cluster</i>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Care Development Block Grant (M)	93.575	G-2425-11-6991	-	<u>372,184</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				
Child Welfare Services (M)	93.645	G-2425-11-6991	-	<u>164,595</u>
<i>Passed Through Ohio Department of Job and Family Services</i>				

**STARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
Foster Care - Title IV-E (M)	93.658	G-2021-11-5993	-	1,170,450
Foster Care - Title IV-E (M)	93.658	G-2425-11-6991	-	5,735,996
Foster Care - Title IV-E (G)	93.658	G-2425-11-6991	-	186,420
<i>Total Foster Care - Title IV-E</i>			-	<b>7,092,866</b>
<b><u>Passed Through Ohio Department of Job and Family Services</u></b>				
Chaffee Foster Care Program for Successful Transition to Adulthood (M)	93.674	G-2223-11-6991	-	15,265
Chaffee Foster Care Program for Successful Transition to Adulthood (M)	93.674	G-2425-11-6991	-	103,967
<i>Total Chaffee Foster Care Independent Program</i>			-	<b>119,232</b>
<b><u>Passed Through Ohio Department of Job and Family Services</u></b>				
Child Support Enforcement (M)	93.563	G-2223-11-6991	-	826
Child Support Enforcement (M)	93.563	G-2425-11-6991	-	3,625,892
<i>Total Child Support Enforcement</i>			-	<b>3,626,718</b>
<b><u>Passed Through Ohio Department of Job and Family Services</u></b>				
Title IV-E Prevention Program (M)	93.472	G-2425-11-6991	-	<b>23,090</b>
<b><u>Passed Through Ohio Department of Job and Family Services</u></b>				
Adoption Assistance (M)	93.659	G-2425-11-6991	-	<b>2,419,601</b>
<b><u>Passed Through the Supreme Court of Ohio</u></b>				
State Court Improvement Grant (G)	93.586	2402OHSCIP	-	39,171
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>3,630,999</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				<b>39,459,788</b>
<b><u>CDBG - Entitlement Grants Cluster</u></b>				
<b><u>Direct</u></b>				
COVID-19 Community Development Block Grants/Entitlement Grants (C)	14.218	B-20-UW-39-0005	15,300	222,952
Community Development Block Grants/Entitlement Grants (C)	14.218	B-21-UC-39-0005	-	57,282
Community Development Block Grants/Entitlement Grants (C)	14.218	B-22-UC-39-0005	-	234,860
Community Development Block Grants/Entitlement Grants (C)	14.218	B-23-UC-39-0005	587,281	1,138,907
Community Development Block Grants/Entitlement Grants (C)	14.218	B-24-UC-39-0005	74,132	135,678
			<b>676,713</b>	<b>1,789,679</b>
<b><u>Passed Through the City of Canton</u></b>				
Community Development Block Grants/Entitlement Grants (D)	14.218	B-23-MC-39-0002	-	42,757
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2025	-	9,735
			<b>-</b>	<b>52,492</b>
<b><u>Passed Through the City of Alliance</u></b>				
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2025	-	<b>5,022</b>
<b><u>Passed Through the City of Massillon</u></b>				
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2024	-	4,927
Community Development Block Grants/Entitlement Grants (D)	14.218	FY2025	-	4,897
			<b>-</b>	<b>9,824</b>
<i>Total Community Development Block Grants/Entitlement Grants Cluster</i>				<b>676,713</b>
				<b>1,857,017</b>
<b><u>Passed Through the City of Canton</u></b>				
Emergency Solutions Grant Program (D)	14.231	FY2023	-	1,339
Emergency Solutions Grant Program (D)	14.231	FY2024	-	22,534
			<b>-</b>	<b>23,873</b>
<b><u>Passed Through the Ohio Developmental Services Agency</u></b>				
Emergency Solutions Grant Program (C)	14.231	S-L-20-1DI-2	171,644	171,644
Emergency Solutions Grant Program (C)	14.231	B-L-20-1DI-5	10,423	10,423
			<b>182,067</b>	<b>182,067</b>
<i>Total Emergency Solutions Grant Program</i>				<b>182,067</b>
				<b>205,940</b>
<b><u>Direct</u></b>				
Continuum of Care Program (D)	14.267	OH0241L5E082215	-	111,849
Continuum of Care Program (D)	14.267	OH0241L5E082316	-	23,814
Continuum of Care Program (D)	14.267	OH0594L5E082205	-	51,087
Continuum of Care Program (D)	14.267	OH0594L5E082306	-	59,056
Continuum of Care Program (D)	14.267	OH0711D5E082201	-	53,467
Continuum of Care Program (D)	14.267	OH0711D5E082303	-	4,531
<i>Total Continuum of Care Program</i>			<b>-</b>	<b>303,804</b>
<b><u>Direct</u></b>				
HOME Investment Partnerships Program (C)	14.239	M-19-DC-39-0204	-	99,127
HOME Investment Partnerships Program (C)	14.239	M-21-DC-39-0204	-	56,612
HOME Investment Partnerships Program (C)	14.239	M-22-DC-39-0204	-	161,425
HOME Investment Partnerships Program (C)	14.239	M-23-DC-39-0204	126,496	199,048
COVID-19 HOME Investment Partnerships Program (C)	14.239	M-21-DP-39-0204	-	40,507
<i>Total HOME Investment Partnerships Program</i>			<b>-</b>	<b>126,496</b>
				<b>556,719</b>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>985,276</b>
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				<b>2,923,480</b>
<b><u>Child Nutrition Cluster</u></b>				
<b><u>Passed Through Ohio Department of Education</u></b>				
National School Lunch Program (A)	10.555	FY2023	-	30,782
National School Lunch Program (A)	10.555	FY2024	-	13,400
<i>Total National School Lunch Program/Child Nutrition Cluster</i>			<b>-</b>	<b>44,182</b>

**STARK COUNTY, OHIO**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
<b>SNAP Cluster</b>				
<i><u>Passed Through Ohio Department of Job and Family Services</u></i>				
Supplemental Nutrition Assistance Program (M)	10.561	G-2425-11-6991	-	1,772,222
<i>Total Supplemental Nutrition Assistance Program/SNAP Cluster</i>			-	<b>1,772,222</b>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			-	<b>1,816,404</b>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i><u>Passed Through Ohio Department of Emergency Management Agency</u></i>				
Emergency Management Performance Grant (L)	97.042	DPSSFE272	-	30,982
Emergency Management Performance Grant (L)	97.042	DPSFE285	-	128,764
<i>Total Emergency Management Performance Grant Program</i>			-	<b>159,746</b>
State and Local Homeland Security National Training Program (L)	97.067	EMW-2022-SS-00058	-	179,172
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			-	<b>338,918</b>
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i><u>Special Education Cluster</u></i>				
<i><u>Passed Through Ohio Department of Education</u></i>				
Special Education - Grants to States (A)	84.027	066324-6BSF-2021	-	88,783
Special Education - Preschool Grants (A)	84.173	066324-PGS1-2021	-	18,181
<i>Total Special Education Cluster</i>			-	<b>106,964</b>
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>			-	<b>106,964</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i><u>Direct</u></i>				
Equitable Sharing Program (E)	16.922	FY2023	-	6,100
Congressionally Recommended Awards (H)	16.753	FY2023	-	350,000
Public Safety Partnerships and Community Policing Grants (H)	16.710	2010CKWX0274	-	<b>55,320</b>
<i><u>Passed Through Ohio Governor's Office of Criminal Justice Services (Justice Assistance Act)</u></i>				
Violence Against Women Formula Grants (H)	16.588	2023WFVA28217	-	49,273
Violence Against Women Formula Grants (E)	16.588	2022WFVA28212	-	6,450
Violence Against Women Formula Grants (H)	16.588	2021EGBS28217A	-	8,330
Violence Against Women Formula Grants (E)	16.588	2023WFVA28212A	-	48,790
<i>Total Violence Against Women Formula Grants</i>			-	<b>112,843</b>
Byrne Memorial Justice Assistance Grant Program (H)	16.738	2023JGA016448	-	<b>11,711</b>
<i><u>Passed Through Ohio State Attorney General (Victim of Crime Act)</u></i>				
Crime Victim Assistance (E)	16.575	2024VOCA135508346	-	33,615
Crime Victim Assistance (E)	16.575	2020VOC135900882	-	94,725
Crime Victim Assistance (M)	16.575	2024-VOCA-135508310	-	7,861
Crime Victim Assistance (M)	16.575	2025-VOCA-135910837	-	842
Crime Victim Assistance (G)	16.575	2025-VOCA-135907683	-	37,738
<i>Total Crime Victim Assistance</i>			-	<b>174,781</b>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			-	<b>710,755</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i><u>Passed Through the Ohio Department of Transportation</u></i>				
<i><u>Highway Planning and Construction</u></i>				
Highway Planning and Construction (I)	20.205	113498	-	97,079
Highway Planning and Construction (I)	20.205	114364	-	724,312
Highway Planning and Construction (I)	20.205	112040	-	748,826
Highway Planning and Construction (I)	20.205	109592	-	2,341,763
Highway Planning and Construction (I)	20.205	110438	-	93,266
Highway Planning and Construction (I)	20.205	119133	-	236,824
Highway Planning and Construction (I)	20.205	117725	-	717,148
Highway Planning and Construction (I)	20.205	119264	-	150,000
Highway Planning and Construction (I)	20.205	111043	-	1,260,404
Highway Planning and Construction (I)	20.205	107649	-	1,677,110
Highway Planning and Construction (I)	20.205	103288	-	8,074
Highway Planning and Construction (I)	20.205	104739	-	299,442
Highway Planning and Construction (I)	20.205	117103	-	768,000
Highway Planning and Construction (I)	20.205	110050	-	1,330,074
Highway Planning and Construction (I)	20.205	108960	-	1,300,902
Highway Planning and Construction (I)	20.205	117471	-	8,023
<i>Total Highway Planning and Construction</i>			-	<b>11,761,247</b>
<i><u>State and Community Highway Safety Cluster</u></i>				
State and Community Highway Safety (H)	20.600	SC-2024-76-00-00452-00	-	51,022
State and Community Highway Safety (H)	20.600	SC-2025-76-00-00452-00	-	14,346
State and Community Highway Safety (H)	20.600	ISE-2023-76-00-00381-00	-	32,281
State and Community Highway Safety (H)	20.600	ISE-2024-76-00-00381-00	-	6,082
State and Community Highway Safety (H)	20.600	GG-2024-76-00-00617-00	-	117,408
State and Community Highway Safety (H)	20.600	GG-2024-76-00-00617-00	-	36,746
State and Community Highway Safety (H)	20.600	OVIT-2024-76-00-00655-00	-	149,583
State and Community Highway Safety (H)	20.600	OVIT-2025-76-00-00655-00	-	46,363
<i>Total State and Community Highway Safety Cluster</i>			-	<b>453,831</b>

**STARK COUNTY, OHIO**  
*Schedule of Expenditures of Federal Awards*  
*For the Year Ended December 31, 2024*

Federal Grantor/SubGrantor/Program Title	Federal AL Number	Pass Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
<b><i>Minimum Penalties for Repeat Offenders for Driving While Intoxicated</i></b>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (H)	20.608	DDEP-2024-76-00-00-00381-00	-	17,529
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (H)	20.608	DDEP-2025-76-00-00-00381-00	-	6,843
<i>Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated</i>			-	<b>24,372</b>
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	<b>12,239,450</b>
<b><u>U.S. DEPARTMENT OF INTERIOR</u></b>				
<i>Passed Through Office of Ohio Department of Natural Resources</i>				
Flood Control Act Lands (B)	15,433	FY2023	-	2,828
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>			-	<b>2,828</b>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>6,116,275</b>	<b>110,776,817</b>

The accompanying notes to the Schedule are an integral part of this Schedule.

The following represent the recipient departments:

- (A) Board of Developmental Disabilities
- (B) Auditor
- (C) County Commissioners
- (D) Mental Health and Addiction Recovery
- (E) Prosecuting Attorney
- (F) Sanitary Engineer
- (G) Family Court

- (H) Sheriff's Office
- (I) County Engineer
- (J) Court of Common Pleas
- (K) Board Of Elections
- (L) Emergency Preparedness Agency
- (M) Job and Family Services
- (N) Probate Court

## STARK 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 Stark 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 assets, 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 the U.S. Department of the Treasury, U.S. Department of Health and Human Services, the Ohio Department of Job and Family Services, the U.S. Department of Housing and Urban Development, the Ohio Developmental Services Agency, and the Ohio Department of Mental Health and Addiction Services to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

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

#### NOTE E – CHILD NUTRITION CLUSTER

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

#### NOTE F – 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 G – TRANSFERS BETWEEN FEDERAL PROGRAMS**

During fiscal year 2024, the County made allowable transfers of \$7,236,883 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$7,143,561 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	\$ 14,380,444
Transfer to Social Services Block Grant	(7,236,883)
<b>Total Temporary Assistance for Needy Families</b>	<b><u>\$ 7,143,561</u></b>



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

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the 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, each major fund and the aggregate discretely presented component units and remaining fund information of Stark 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 July 28, 2025. Our report includes a reference to other auditors who audited the financial statements of the Stark County Port Authority, a component unit of the County, as described in our report on the County's financial statements. This report does not include the results of the other auditor's 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.

Stark 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

July 28, 2025

# 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 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

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the County Commissioners:

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

#### ***Opinion on Each Major Federal Program***

We have audited Stark County's, (the 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 Stark County's major federal programs for the year ended December 31, 2024. Stark County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

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

#### ***Basis for Opinion on Each Major Federal Program***

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

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

Stark 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

***Responsibilities of Management for Compliance***

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

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

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

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

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

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

***Report on Internal Control Over Compliance***

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

Stark 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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Stark County, (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. We issued our unmodified report thereon dated July 28, 2025, wherein we noted the financial statements of the Stark County Port Authority, a component unit of the County, were audited by other auditors. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic 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

July 28, 2025

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STARK COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2024

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	AL #93.667 – Social Services Block Grant AL #21.027 – COVID-19 Coronavirus State and Local Fiscal Recovery Fund AL #93.959 – Block Grants for Prevention and Treatment of Substance Abuse AL #14.218 – Community Development Block Grant
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$3,000,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

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# **Stark County, Ohio**

## **Annual Comprehensive Financial Report**

**For the Year Ended  
December 31, 2024**



**Alan Harold**  
Stark County Auditor

Prepared by The Stark County Auditor's Office

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# STARK COUNTY, OHIO

*Annual Comprehensive Financial Report  
For the Year Ended December 31, 2024  
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# STARK COUNTY, OHIO

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July 28, 2025

To the Citizens of Stark County and to the Board of Stark County Commissioners

Honorable Janet Weir-Creighton, President  
Honorable Richard Regula, Vice President  
Honorable William Smith

Dear Citizens and Commissioners:

I am pleased to present the Stark County Annual Comprehensive Financial Report for the year ended December 31, 2024. It is required by State Law that the County publish, within five months of the close of each fiscal year, a complete set of financial statements, which are then required to be audited. This report is the result of those requirements and conforms to generally accepted accounting principles (GAAP).

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that has been established for this purpose. The objective is to provide reasonable assurance that the financial statements are free of any material misstatements, as the cost of internal control should not exceed anticipated benefits.

The Auditor of State of Ohio's office has issued an unmodified ("clean") opinion on Stark County's financial statements for the year ended December 31, 2024. The Independent Auditor's Report is located at the front of 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.

## **FORM OF GOVERNMENT AND REPORTING ENTITY**

Stark County, established in 1808, is located in Northeastern Ohio and covers an area of 567 square miles and includes 17 townships, 12 villages and 6 cities, the largest of which is the City of Canton, the County Seat, and the ninth largest city in the State.

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, a three-member board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Board of Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Commissioners create and adopt the annual operating budget and prepare the annual appropriation measure for expenditures of all County funds. In addition to the Board of Commissioners, the offices of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. The office completed its most recent reappraisal in 2024 and will complete the triannual update in 2027. This reappraisal reflected a strong real estate market locally, reflective over overall state trends. The Auditor serves as Chief Financial Officer of the County, which includes statutory accounting responsibilities for both Finance and Payroll.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board upon the Auditor's warrant. Other Stark County elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, nine Common Pleas Judges (five General Division Judges, three Domestic Relations/Juvenile Division Judges, and one Probate Court Judge) and the County Coroner.

The County provides its citizens with a wide range of services including general government (legislative, executive, judicial), public safety, public works, human services, health, conservation and recreation, economic development and water and sewer services. The Ohio Court of Appeals Fifth Appellate District, which resides in Stark County, serves fifteen counties.

All funds, agencies, boards, and commissions making up Stark County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (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" are included for financial reporting purposes. The County's primary government includes the financial activities of the Department of Job and Family Services, the Children's Services Advisory and Advocacy Council, the Board of Mental Health and Recovery Services, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Stark County Transportation Improvement District, a discrete component unit, was not considered material. The Stark County Land Reutilization Corporation and the Stark County Port Authority have been included as discretely presented component units.

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Stark Council of Governments, the Stark County District Board of Health, the Stark County Regional Planning Commission, the Multi-County Juvenile Attention System, the Stark County Park District, the Stark Soil and Water Conservation District, the Stark Regional Community Corrections Center and the Regional Transportation and Improvement Program, whose activities are included in this report as custodial funds.

## **ECONOMIC CONDITION AND OUTLOOK**

### *Local Economy*

Over the past 20 years, Stark County has had the same shift in its employment base as many other parts of the country have. Service and education have taken the place of manufacturing, and that is evident from the list of top 10 employers. Aultman Health Foundation tops the list again this year, with Mercy Medical Center, now part of the Cleveland Clinic Foundation, in the top 10. Canton City Board of Education and Stark State College remain dominant service side employers as well. In a community with a long and rich history in manufacturing, only Timken Company and TimkenSteel Corporation remain at the top within this sector. Retail employers, such as WalMart and Giant Eagle, are also a key sector in our diverse local economy.

The most recent fiscal year continued to show major gains in investment income and signs of a strengthened economy. The inflation rate continued its decline from 3.4% in 2023 to 2.9% in 2024, and the widening of market breadth during 2024 allowed for higher rates of return across the Country. Market index averages also maintained high annual performances. For example, the S&P 500 showed an average rate of return of 23.3% during 2024. In 2023, that rate of return was only slightly higher at 24.23%.

The County is home to the National Professional Football Hall of Fame, which is located in the City of Canton and attracts more than 225,000 visitors annually and is undergoing an ambitious redevelopment. We are blessed to have this national treasure as the driving force behind our County's vibrant tourism industry. Higher education is an important part of Stark County's economic landscape. Malone University, Walsh University, University of Mount Union, Kent State – Stark, and Stark State College of Technology are important partners in workforce training as they prepare students for meaningful work and fulfilling lives.

Stark County government has a ½% criminal justice sales tax, which was renewed in May 2017 to run through March 31, 2028. Stark County government has the lowest tax rate of all 88 counties, and we are able to balance our frugality with delivering effective and efficient services to our citizens. We are grateful to the citizens for their investment in its county government. The Commissioners continue to prioritize services to the public as well as making substantial commitments to maintain county owned property. The Commissioners continually stress the need for good stewardship of the County's resources. The budget was crafted in a way to keep services sustainable over the next five years. Stark County residents and visitors enjoy the lowest sales tax in the State of Ohio, and together we continue to make Stark County a great place to live and work.

#### *Long Range Planning*

Economic development is critical to both the short and long term success of the region. The County is engaged with Carroll and Columbiana counties to study and plan the expansion of Route 30. The County realizes the seriousness of drainage problems across the region and continues in its planning to address these needs. The Stark County Engineer's Office is responsible for maintaining the County roads, bridges, and storm sewers, and its investments in this infrastructure helps prepare our County for future growth and a safer community. The Stark County Land Reutilization Corporation ("land bank") works with each political subdivision to address blight that has been both decades in the making and as a result of the national mortgage crisis.

#### *Improving Accountability*

The Stark County Auditor's Office is committed to transparency, accountability, and efficiency not only in the Auditor's Office but across County government. The Auditor and Treasurer continue to hold monthly meetings with the Commissioners in an effort to keep both the board and the public aware of the County's financial condition. The Auditor's Office continues to find ways to streamline its processes and hopes to make significant improvements to its financial and payroll systems within the coming year.

### **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Stark County for its Annual Comprehensive Financial Report for the year ended December 31, 2023.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we will submit it to the GFOA this year, as in each year past.

Additionally, the Auditor of State of Ohio presented an audit we are rightly proud of for the thirteenth consecutive year, inclusive of each year I have had the privilege of serving in this role. It is truly my honor to receive this acknowledgment on behalf of the staff and the fiscal managers around the County for their job well-done.

## **ACKNOWLEDGEMENTS**

I appreciate the cooperation between the various elected officials, County departments, Rea & Associates, and my fiscal and technical staffs in assembling this report. As elected officials, we are honored to accept responsibility as stewards of the public's finances and trust. Every day we must do all we can to earn and to keep the trust of the people of our community, and we are grateful for the opportunity.

Sincerely,



Alan Harold  
Stark County Auditor

# STARK COUNTY, OHIO

*Elected Officials*

December 31, 2024

## COUNTY COMMISSIONERS

Janet Weir Creighton  
Richard R. Regula  
Bill C. Smith

## COUNTY AUDITOR

Alan C. Harold

## COUNTY CORONER

Ronald R. Rusnak

## COUNTY ENGINEER

Keith A. Bennett

## COUNTY PROSECUTOR

Kyle L. Stone

## COUNTY RECORDER

Jamie Walters

## COUNTY SHERIFF

George T. Maier

## COUNTY TREASURER

Alex A. Zumbar

## CLERK OF COURTS

Lynn Miller Todaro

## COMMON PLEAS JUDGES

Kristin G. Farmer  
Frank G. Forchione  
Chryssa N. Hartnett  
Natalie R. Haupt  
Taryn L. Heath

## FAMILY COURT JUDGES

Rosemarie A. Hall  
Jim D. James  
Michelle L. Cordova

## PROBATE COURT JUDGE

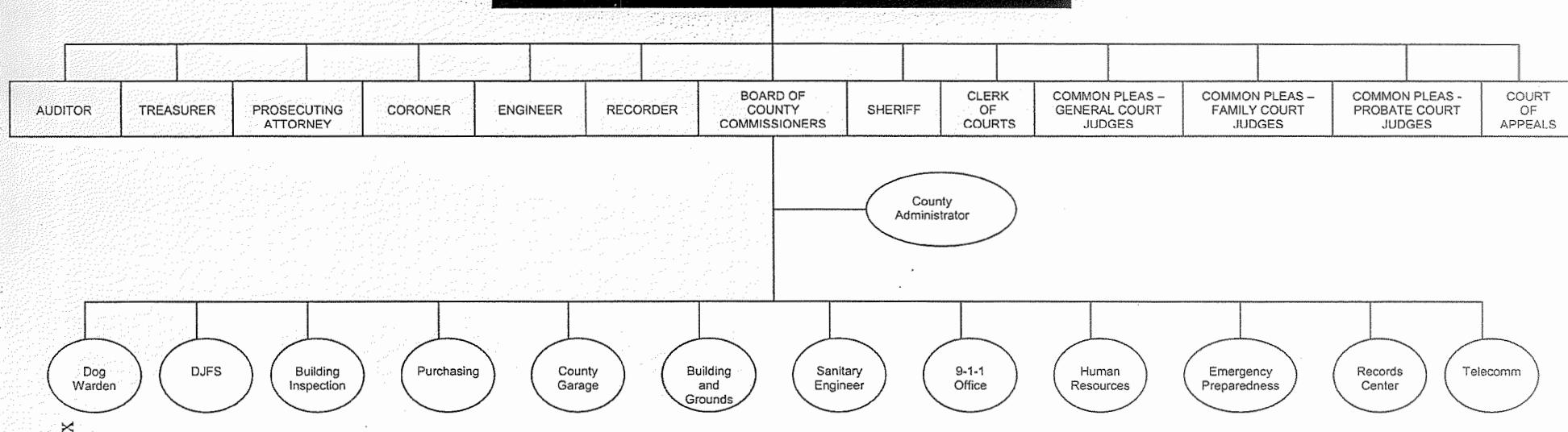
Dixlene N. Park

## OHIO COURT OF APPEALS FIFTH APPELLATE DISTRICT

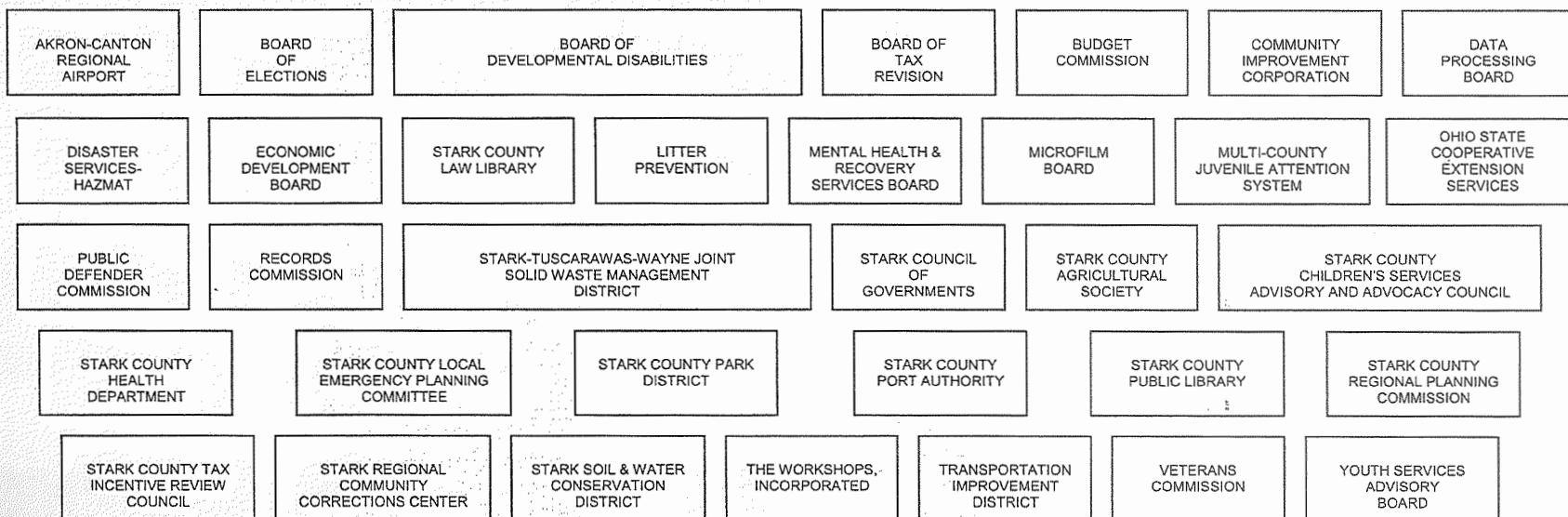
Craig R. Baldwin  
Patricia A. Delaney  
W. Scott Gwin  
William B. Hoffman  
Andrew J. King  
John W. Wise

# STARK COUNTY GOVERNMENT ORGANIZATIONAL CHART

## VOTERS OF STARK COUNTY



Appointed Boards and Commissions; Statutory Boards and Commissions; or County provides space or gives financial support:





Government Finance Officers Association

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

Presented to

**Stark County  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2023

*Christopher P. Monill*

Executive Director/CEO

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# Financial Section

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# 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

Stark County  
110 Central Plaza South  
Canton, Ohio 44702

To the 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, each major fund and the aggregate discretely presented component units and remaining fund information of Stark 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, each major fund and the aggregate discretely presented component units, and 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, Mental Health, Children's Services, Public Assistance, Justice System Sales Tax and American Rescue Plan (ARP) State and Local LFR 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 Stark County Port Authority which represents 19.26 percent, 1.79 percent, and 0.02 percent, respectively, of the assets and deferred outflows, fund balance/net position, and revenues/additions of the aggregate discretely presented component units and remaining fund information as of December 31, 2024, and the respective changes in financial position, thereof the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Stark County Port Authority, 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.

***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 financial section's combining statements and individual fund 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 financial section's combining statements and individual fund 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 July 28, 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

July 28, 2025

# STARK COUNTY, OHIO

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

Our discussion and analysis of Stark County's financial performance provides an overview of the County's financial activities for the fiscal year ended December 31, 2024. Please read it in conjunction with the County's basic financial statements.

### ***FINANCIAL HIGHLIGHTS***

- The County's net position increased by \$56 million as a result of this year's operations. Net position of business-type activities increased by \$1 million and net position of governmental activities increased by \$55 million.
- All revenues related to governmental activities totaled \$369 million. General revenues accounted for \$197 million of the total. Program revenues in the form of charges for services and grants and contributions accounted for \$172 million of the total.
- The County had \$315 million in expenses related to governmental activities; only \$172 million of these expenses were offset by program specific charges for services, grants and contributions. General revenues were \$197 million, of which \$119 million was tax revenue with the remaining \$78 million from interest, grants, entitlements, and miscellaneous revenues.

### ***USING THIS ANNUAL FINANCIAL REPORT***

This annual financial report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a longer-term view of the County's finances. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most financially significant funds.

### ***REPORTING THE COUNTY AS A WHOLE***

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

One of the most important questions asked about the County's finances is, "Is the County as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the County as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities and deferred inflows using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. Accrual of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the County's *net position* and changes in them. You can think of the County's net position, the difference between assets, what the citizens own, and liabilities, what the citizens owe, as one way to measure the County's financial health, or *financial position*. Over time, *increases or decreases* in the County's net position are one indicator of whether its *financial health* is improving or deteriorating. You will need to consider other non-financial factors such as changes in the County's property tax base, current property tax laws in Ohio restricting revenue growth, and the condition of the County's capital assets (land, roads, building, water and sewer lines etc.) to assess the *overall health* of the County.

# STARK COUNTY, OHIO

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

In the Statement of Net Position and the Statement of Activities, we divide the County into two types of activities:

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

**Business-Type Activities:** The County charges a fee to customers to help cover all or most of the cost of certain services it provides. The County's water, sewer and Sheriff's webcheck operations are reported here.

## **REPORTING THE COUNTY'S MOST SIGNIFICANT FUNDS**

### ***Fund Financial Statement***

The fund financial statements provide detailed information about the most significant funds, not the County as a whole. Some funds are required to be established by State law. However, the Board of Commissioners establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The County's three kinds of funds, governmental, proprietary and fiduciary use different accounting approaches.

**Governmental funds:** Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed *short-term view* of the County's general government operations and the basic services it provides. Governmental fund information helps one determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental *activities* (reported in the Statement of Net Position and the Statement of Activities) and governmental *funds* in reconciliation alongside the fund financial statements.

**Proprietary funds:** When the County charges customers for the full cost of the services it provides whether to outside customers or to other units of the County, these services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the County's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows, for proprietary funds. We use internal service funds, such as the County's Health Insurance and Workers' Compensation Insurance funds, (the other component of proprietary funds) to report activities that provide insurance to the County's other programs and activities.

**Fiduciary funds:** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. They are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are private purpose trust and custodial.

# STARK COUNTY, OHIO

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

## THE COUNTY AS A WHOLE

The *Statement of Net Position* provides the perspective of the County as a whole. 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		
	2024	2023	Change	2024	2023	Change
<b>Assets</b>						
Current & Other Assets	\$ 490,258,314	\$ 495,622,776	\$ (5,364,462)	\$ 30,202,135	\$ 37,937,605	\$ (7,735,470)
Net Pension/OPEB Asset	5,267,272	371,261	4,896,011	263,818	-	263,818
Capital Assets, Net	244,843,216	225,481,661	19,361,555	171,963,001	165,324,651	6,638,350
<b>Total Assets</b>	<b>740,368,802</b>	<b>721,475,698</b>	<b>18,893,104</b>	<b>202,428,954</b>	<b>203,262,256</b>	<b>(833,302)</b>
<b>Deferred Outflows of Resources</b>						
Pension & OPEB	49,925,497	77,555,127	(27,629,630)	2,651,687	4,213,708	(1,562,021)
<b>Liabilities</b>						
Other Liabilities	39,854,748	85,597,046	(45,742,298)	3,161,960	3,136,684	25,276
Long-Term Liabilities:						
Due Within One Year	4,340,613	10,164,063	(5,823,450)	1,849,391	3,098,510	(1,249,119)
Due In More Than One Year:						
Net Pension Liability	148,478,415	168,007,706	(19,529,291)	7,784,074	8,990,121	(1,206,047)
Net OPEB Liability	-	3,440,672	(3,440,672)	-	188,729	(188,729)
Other Amounts	27,806,517	22,735,501	5,071,016	12,879,378	13,757,296	(877,918)
<b>Total Liabilities</b>	<b>220,480,293</b>	<b>289,944,988</b>	<b>(69,464,695)</b>	<b>25,674,803</b>	<b>29,171,340</b>	<b>(3,496,537)</b>
<b>Deferred Inflows of Resources</b>						
Property Taxes and Other	82,597,288	75,571,574	7,025,714	-	-	-
Pension & OPEB	4,989,902	5,920,932	(931,030)	279,931	240,644	39,287
<b>Total Deferred Inflows of Resources</b>	<b>87,587,190</b>	<b>81,492,506</b>	<b>6,094,684</b>	<b>279,931</b>	<b>240,644</b>	<b>39,287</b>
<b>Net Position</b>						
Net Investment in Capital Assets	225,419,460	206,263,234	19,156,226	157,196,159	148,801,069	8,395,090
Restricted for:						
Capital Projects	2,216,323	2,924,424	(708,101)	-	-	-
Debt Service	273,499	354,975	(81,476)	-	-	-
Special Programs	262,037,474	252,734,179	9,303,295	263,818	-	263,818
Unrestricted	(7,719,940)	(34,683,481)	26,963,541	21,665,930	29,262,911	(7,596,981)
<b>Total Net Position</b>	<b>\$ 482,226,816</b>	<b>\$ 427,593,331</b>	<b>\$ 54,633,485</b>	<b>\$ 179,125,907</b>	<b>\$ 178,063,980</b>	<b>\$ 1,061,927</b>

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2024 and is reported pursuant to GASB Statement 68, *Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27*. The County adopted GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

# STARK COUNTY, OHIO

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

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

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

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

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

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

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

# STARK COUNTY, OHIO

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

The County's net position is reflected in three categories, Net Investment in Capital Assets, Restricted, and Unrestricted.

The largest portion of the County's net position reflects its net investment in capital assets, (e.g., land, building, machinery, equipment, infrastructure and construction in progress). 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 capital assets themselves cannot be used to pay these liabilities.

An additional portion of the County's net position represents resources that are subject to external restrictions on how they may be used.

The County's net position increased by \$54.6 million in 2024 in Governmental Activities. The County's investment in infrastructure played a significant role in this increase of Capital Assets during 2024. The completion of large intersection improvement projects, bridge replacements and hot-mix road resurfacing throughout the County led to an increase of \$19.4 million in that asset line item. The County saw a significant decrease in other liabilities for unearned revenue as revenue from the American Rescue Plan Act was spent during the year.

Ohio Public Employees Retirement System (OPERS) and State Teachers Retirement System (STRS) both experienced a decrease in unfunded pension liabilities during the most recent measurement period, largely driven by strong investment performance. While both systems reported investment losses in the prior year, significant gains in the current year helped improve their funded positions. For OPERS, the shift from a net OPEB liability to a net OPEB asset was driven by a combination of favorable actuarial assumption changes and robust investment returns. STRS's net OPEB liability remained relatively stable year-over-year, reflecting a balance of offsetting impacts from actuarial updates and investment performance.

These fluctuations are passed through to the County relative to their proportionate share of contributions of all members, which decreased/increased/remained relatively constant from the prior year for both retirement plans, contributing to overall decrease in expenditures impacted by pension and OPEB.

There was a slight increase of \$1 million in the County's net position in 2024 in Business-Type Activities. The investment in Sewer and Water infrastructure led to a \$6.6 million dollar increase in Capital Assets but was predictably offset by the decrease in equity in pooled cash and investments.

Business-Type liabilities fell by \$3.5 million in 2024. The retirement of the 2004 series bond for various sewer and water projects in 2023 coupled with the decrease in unfunded pension liability were both significant drivers of the decrease during the year.

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# STARK COUNTY, OHIO

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

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

**Table 2**  
*Changes in Net Position*

	Governmental Activities			Business-Type Activities		
	2024	2023 *	Change	2024	2023	Change
<b>Revenues</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 42,075,272	\$ 36,228,722	\$ 5,846,550	\$ 30,241,280	\$ 28,878,064	\$ 1,363,216
Operating Grants	118,931,004	120,981,423	(2,050,419)	93,608	136,945	(43,337)
Capital Grants	11,305,592	11,773,024	(467,432)	2,267,982	1,625,779	642,203
<b>Total Program Revenues</b>	<b>172,311,868</b>	<b>168,983,169</b>	<b>3,328,699</b>	<b>32,602,870</b>	<b>30,640,788</b>	<b>1,962,082</b>
<b>General Revenues</b>						
Property Taxes	72,372,670	74,277,043	(1,904,373)	-	-	-
Sales Taxes	42,219,230	42,137,635	81,595	-	-	-
Other Local Taxes	3,997,457	4,043,271	(45,814)	-	-	-
Grants & Entitlements	61,980,480	16,583,187	45,397,293	-	-	-
Revenue in Lieu of Taxes	247,478	241,577	5,901	-	-	-
Gain on Sale of Assets	-	67,433	(67,433)	-	-	-
Investment Earnings	10,618,402	13,534,664	(2,916,262)	-	-	-
Miscellaneous	5,749,773	5,836,997	(87,224)	2,423,151	578,388	1,844,763
<b>Total General Revenues</b>	<b>197,185,490</b>	<b>156,721,807</b>	<b>40,463,683</b>	<b>2,423,151</b>	<b>578,388</b>	<b>1,844,763</b>
<b>Total Revenues</b>	<b>369,497,358</b>	<b>325,704,976</b>	<b>43,792,382</b>	<b>35,026,021</b>	<b>31,219,176</b>	<b>3,806,845</b>
<b>Program Expenses</b>						
<i>General Government</i>						
Legislative and Executive	44,940,716	40,477,714	4,463,002	-	-	-
Judicial Systems	23,098,227	21,166,475	1,931,752	-	-	-
Public Safety	51,201,651	52,552,423	(1,350,772)	-	-	-
Public Works	31,819,688	27,004,531	4,815,157	-	-	-
Health	98,024,066	88,759,449	9,264,617	-	-	-
Human Services	65,440,470	63,590,460	1,850,010	-	-	-
Interest Expense	339,055	383,848	(44,793)	-	-	-
<i>Enterprise Operations</i>						
Sewer	-	-	-	33,124,153	31,095,222	2,028,931
Water	-	-	-	825,531	1,366,618	(541,087)
Sheriff's Webcheck	-	-	-	14,410	82,596	(68,186)
<b>Total Expenses</b>	<b>314,863,873</b>	<b>293,934,900</b>	<b>20,928,973</b>	<b>33,964,094</b>	<b>32,544,436</b>	<b>1,419,658</b>
<b>Increase (Decrease) in Net Position</b>	<b>-</b>	<b>31,770,076</b>	<b>22,863,409</b>	<b>-</b>	<b>(1,325,260)</b>	<b>2,387,187</b>
<b>Transfers</b>	<b>-</b>	<b>(2,274,129)</b>	<b>2,274,129</b>	<b>-</b>	<b>2,274,129</b>	<b>(2,274,129)</b>
<b>Change in Net Position</b>	<b>54,633,485</b>	<b>29,495,947</b>	<b>25,137,538</b>	<b>1,061,927</b>	<b>948,869</b>	<b>113,058</b>
<b>Net Position Beginning of Year</b>	<b>427,593,331</b>	<b>398,097,384</b>	<b>29,495,947</b>	<b>178,063,980</b>	<b>177,115,111</b>	<b>948,869</b>
<b>Net Position End of Year</b>	<b>\$ 482,226,816</b>	<b>\$ 427,593,331</b>	<b>\$ 54,633,485</b>	<b>\$ 179,125,907</b>	<b>\$ 178,063,980</b>	<b>\$ 1,061,927</b>

\* - \$2,491,873 was reclassified from operating grants to grants and entitlement for proper reporting and comparability purposes.

# STARK COUNTY, OHIO

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

## ***Governmental Activities***

Governmental activities increased the County's net position. Key elements of this change are as follows:

- General governmental expenses increased by \$21 million while total revenues increased by \$44 million.

The largest program function of the governmental activities for the County is the health program. The next largest program was human services.

Operating grants were the largest type of program revenue for the County. The major recipients of intergovernmental program revenues were the Board of DD - \$18 million, Public Assistance - \$27 million, the Children Services Board - \$18 million and the Mental Health and Addiction Recovery Board - \$26 million. Direct charges to users of governmental services, another type of program revenue, made up \$42 million of total governmental program revenues. These charges include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity and licenses and permits.

Property tax revenues account for \$72 million total revenues for governmental activities. The major recipients of property tax revenues are the Board of DD - \$33 million, the Children Services Board - \$12 million, the Mental Health and Addiction Recovery Board - \$6 million, Emergency Services - \$1 million and the General Fund - \$20 million.

Grants and entitlements increased \$45 million due to a decrease in unearned revenue as American Rescue Plan Act revenue was spent during the year.

Charges for services remained the main source of revenue, for Business-type activities, at 92.75 percent.

## ***FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS***

### ***Governmental Funds***

The focus of the County's governmental funds is to provide information on near-term receipts, disbursements, and balances of resources that are available to be spent. Such information is useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a County's net resources available for spending at the end of the calendar year.

Approximately \$39 million of the County's total fund balance constitutes unassigned fund balance, which is available for appropriation at the government's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is nonspendable, restricted, committed or assigned to indicate that it is not available for new spending. The following are the County's major funds:

	<i>Fund Balance</i> <i>12/31/2024</i>	<i>Fund Balance</i> <i>12/31/2023</i>	<i>Increase</i> <i>(Decrease)</i>
<i>General Fund</i>	\$ 51,560,691	\$ 44,350,815	\$ 7,209,876
<i>Developmental Disabilities</i>	51,576,223	60,093,379	(8,517,156)
<i>Mental Health</i>	16,359,901	17,065,499	(705,598)
<i>Children's Services</i>	31,253,753	31,982,582	(728,829)
<i>Public Assistance</i>	6,976,324	5,767,786	1,208,538
<i>Justice System Sales Tax</i>	56,286,554	39,953,777	16,332,777
<i>ARP State and Local LFR</i>	189,553	205,842	(16,289)

# STARK COUNTY, OHIO

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

General fund revenues had little change when compared to 2023. Expenditures were down \$27.6 million due to the reimbursement of current year expenditures by the ARP State and Local LFR grant fund. This grant was awarded to the County due to the Covid-19 pandemic in 2020. With the use of the revenue-loss calculations for 2020 through 2023, the total loss calculated for those years exceeded \$67 million. The allowable expenditures that were reimbursed were mainly personal services in the Legislative and Executive and Judicial functions of the General fund totaling \$23.8 million. An additional \$7.2 million reimbursed purchases services for various County obligations.

The Stark Board of Developmental Disabilities (SCBDD) fund saw an increase in expenditures of \$8.5 million in 2024. In July 2023, the Governor signed HB 33, the State's two-year budget for fiscal year 2024 and 2025, which included the largest investment in SCBDD in the history of the State of Ohio. Effective on January 1, 2024, most Medicaid rates increased 30.81%, and then those same rates increased another 7.27% on July 1, 2024. Due to the rate increases, the Board saw a significant increase in the local share of match paid in 2024, which increased by \$6.3 million.

There were no significant changes to discuss in regard to the Mental Health and Addiction Recovery Board fund.

There were no significant changes to discuss in regard to the Children Services fund.

Due to the timing of a \$2 million draw coupled with the State of Ohio Administrative Knowledge System being down two weeks, timing played a role in the Public Assistance funds \$2.7 million increase in total revenue. This led to a \$1.2 million dollar increase in fund balance compared to 2023.

The Justice System Sales Tax fund (JSST) expenditures fell by \$10.2 million in 2024 resulting in an increase in fund balance compared to 2023. Sales tax revenue remained relatively consistent compared to 2023. The JSST fund, like the General fund, received reimbursement from the ARP State and Local LFR grant fund. The allowable Public Safety expenditures reimbursed were strictly wages and benefits paid to the Stark County Sheriff's deputies during 2024 and totaled \$15.7 million.

The ARP State and Local LRF fund was required to spend and/or obligate all remaining funds by December 31, 2024. The grant spent \$47 million on governmental activities through the reimbursement of allowable expenditures in the General fund and JSST fund, which is covered in each respective fund's discussion and analysis above.

Furthermore, the ARP State and Local LRF fund has invested or earmarked over \$22 million in sewer and water infrastructure. \$3.2 million was spent on the installation of water mains that were looped together to eliminate dead ends, provide system redundancy and equalization of pressure for County citizens living in the community of Lake Township, Ohio. The remaining \$19 million has been obligated for three sewer projects that will create new sewer systems or replace and improve current sewer systems in the communities of Lexington Township, the City of Alliance, Lawrence Township, and Sugarcreek Township. These projects are expected to start in 2025.

## ***Enterprise Funds***

The County's enterprise funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail.

Unrestricted net position of the sewer fund at the end of the year amounted to \$20 million, which is an \$8 million decrease from 2023. Equity in Pooled Cash and Investments was down by \$8.3 million. This reduction can be attributed to the large investment in business-type infrastructure during 2024.

# STARK COUNTY, OHIO

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

## **GENERAL FUND BUDGETING HIGHLIGHTS**

Actual revenues and other financing sources were \$1.6 million higher than final budgeted revenues and other financing uses. With such a slight variance between the budget and actual revenue, in the proper direction, the County is estimating the multiple revenue streams accurately and continuing to monitor those same revenue streams throughout the year. This allows the County to adjust due to any significant variances or new streams of revenue that may occur.

Actual expenditures and other financing uses were \$35.2 million lower than final budgeted expenditures and financing uses. The main driver of this variance is due to the reimbursement of allowable expenditures using ARP Local LRF funding as discussed on the prior page. The current year reimbursements reduced expenditures in the personal services and purchased services line items across all functions of government. The appropriations were not reduced to give an accurate picture of what the actual expenditures would have been if the alternate source of funding never existed.

\$31 million of the transfers out of the General fund went to the Permanent Improvement fund for the 2025 jail renovation for the Sheriff's department.

## **CAPITAL ASSET AND DEBT ADMINISTRATION**

### ***Capital Assets***

Major changes in capital assets during the current fiscal year included the following:

- The Engineer's paving projects included asphalt resurfacing for Dressler Road, Navarre Road, State Street, 55<sup>th</sup> Street, Columbus Road, Eric Avenue, High Mill Avenue, Orville Street and Shepler Church Avenue. 63.15 miles of roadway received resurfacing or chip and seal as part of the Engineer's annual maintenance of County roads during 2024. The State Street Bridge Replacement, the Pittsburgh & Mt. Pleasant Intersection Improvement, and the Pittsburgh & Shuffel Roundabout projects were all completed during 2024 as well.
- The Records Department renovation was completed totaling \$2.8 million. The Stark County Courthouse completed the \$785K heat pump replacement project in 2024 as well. The final work on the Prosecutor's office renovation will be completed early 2025 and is expected to cost over \$4 million.
- The Sanitary Engineer's department completed \$10.8 million in sewer and water projects during 2024. There was one water project, discussed earlier on the previous page, five sewer system projects, and two lift station repair projects that rebuilt pumping stations in four different locations. The parking lots of the Sanitary Sewer Engineer's department and the annex building in Louisville, Ohio were resurfaced as well.

Additional information on the County's capital assets can be found in Note 9.

### ***Debt***

Governmental activities outstanding debt decreased from \$16,270,789 to \$14,972,413 due to principal payments made in the current year. It is important to note that the 2004 Series Bond for Various Sewer and Water projects was fully retired in 2024. There was one new OPWC loan issued to the Stark County Engineer that totaled \$543,900. The new loan helped fund the State Street resurfacing project and will start being repaid by Stark County on January 1, 2025.

# **STARK COUNTY, OHIO**

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

Business-type activities outstanding debt decreased from \$16,105,599 to \$13,889,277. This decrease was also due to principal payments made during the current year. There was no new business-type debt issued in 2024. Detailed information about the County's long-term liabilities is presented in Note 14 to the basic financial statements.

## ***CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT***

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Alan C. Harold, County Auditor, Stark County, 110 Central Plaza South, Suite 220, Canton, Ohio 44702, or visit our website at [www.starkcountyohio.gov/auditor](http://www.starkcountyohio.gov/auditor).

# Stark County, Ohio

Statement of Net Position

December 31, 2024

	Primary Government			Component Units		
	Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority	
<b>Assets</b>						
Equity in Pooled Cash and Investments	\$ 309,951,509	\$ 23,140,235	\$ 333,091,744	\$ 3,578,431	\$ 1,371,215	
Cash and Cash Equivalents in Segregated Accounts	580,321	444,713	1,025,034	-	1,730,731	
Cash and Cash Equivalents with Fiscal Agents	163,959	-	163,959	-	-	
Cash and Cash Equivalents with Escrow Agents	249,437	530,156	779,593	-	-	
Accounts Receivable	4,888,912	6,016,796	10,905,708	-	-	
Intergovernmental Receivable	62,059,049	12,956	62,072,005	-	-	
Taxes Receivable	93,563,363	-	93,563,363	-	-	
Sales Taxes Receivable	10,165,562	-	10,165,562	-	-	
Revenue in Lieu of Taxes Receivable	256,190	-	256,190	-	-	
Special Assessments Receivable	655,409	17,980	673,389	-	-	
Loans Receivable	2,723,091	-	2,723,091	-	182,587,967	
Internal Balances	7,071	(7,071)	-	-	-	
Prepaid Items	2,065,685	42,122	2,107,807	19,272	-	
Materials and Supplies Inventory	2,326,591	4,248	2,330,839	-	-	
Accrued Interest Receivable	602,165	-	602,165	-	-	
Assets Held for Resale	-	-	-	118,568	6,767,544	
Net OPEB Asset	5,267,272	263,818	5,531,090	-	-	
Land and Construction in Progress	54,189,237	11,932,242	66,121,479	-	-	
Depreciable Capital Assets, Net	190,653,979	160,030,759	350,684,738	-	-	
<i>Total Assets</i>	<i>740,368,802</i>	<i>202,428,954</i>	<i>942,797,756</i>	<i>3,716,271</i>	<i>192,457,457</i>	
<b>Deferred Outflows of Resources</b>						
Pension	45,632,123	2,420,935	48,053,058	-	-	
OPEB	4,293,374	230,752	4,524,126	-	-	
<i>Total Deferred Outflows of Resources</i>	<i>49,925,497</i>	<i>2,651,687</i>	<i>52,577,184</i>	<i>-</i>	<i>-</i>	
<b>Liabilities</b>						
Accounts Payable	5,877,422	181,326	6,058,748	822,787	-	
Accrued Wages	7,609,491	382,478	7,991,969	-	-	
Contracts Payable	4,994,609	877,565	5,872,174	-	-	
Retainage Payable	249,437	530,156	779,593	-	-	
Payroll Withholdings Payable	80	-	80	-	-	
Intergovernmental Payable	2,060,840	1,190,435	3,251,275	81,761	-	
Matured Compensated Absences Payable	179,398	-	179,398	-	-	
Loans Payable	-	-	-	-	188,794,199	
Uncarried Revenue	18,883,471	-	18,883,471	-	-	
Long-Term Liabilities:						
Due Within One Year	4,340,613	1,849,391	6,190,004	-	-	
Due In More Than One Year:						
Net Pension Liability	148,478,415	7,784,074	156,262,489	-	-	
Other Amounts Due in More Than One Year	27,806,517	12,879,378	40,685,895	-	-	
<i>Total Liabilities</i>	<i>220,480,293</i>	<i>25,674,803</i>	<i>246,155,096</i>	<i>904,548</i>	<i>188,794,199</i>	
<b>Deferred Inflows of Resources</b>						
Property Taxes Levied for the Next Year	82,341,098	-	82,341,098	-	-	
Pension	1,956,922	128,646	2,085,568	-	-	
OPEB	3,032,980	151,285	3,184,265	-	-	
Revenue in Lieu of Taxes	256,190	-	256,190	-	-	
<i>Total Deferred Inflows of Resources</i>	<i>87,587,190</i>	<i>279,931</i>	<i>87,867,121</i>	<i>-</i>	<i>-</i>	
<b>Net Position</b>						
Net Investment in Capital Assets	225,419,460	157,196,159	382,615,619	-	-	
Restricted for:						
Debt Service	273,499	-	273,499	-	-	
Capital Projects	2,216,323	-	2,216,323	-	-	
OPEB Asset	5,267,272	263,818	5,531,090	-	-	
Road and Bridge Repair and Maintenance	20,451,459	-	20,451,459	-	-	
Real Estate Assessment	4,604,944	-	4,604,944	-	-	
Community Development	6,709,803	-	6,709,803	-	-	
Public Safety	70,735,579	-	70,735,579	-	-	
Health and Human Services	136,823,996	-	136,823,996	-	-	
Special Programs	16,627,861	-	16,627,861	-	-	
Other Purposes	816,560	-	816,560	-	2,787,335	
Unrestricted	(7,719,940)	21,665,930	13,945,990	2,811,723	875,923	
<i>Total Net Position</i>	<i>\$ 482,226,816</i>	<i>\$ 179,125,907</i>	<i>\$ 661,352,723</i>	<i>\$ 2,811,723</i>	<i>\$ 3,663,258</i>	

See accompanying notes to the basic financial statements.

# Stark 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 and Contributions
<b>Primary Government</b>				
<b>Governmental Activities</b>				
General Government				
Legislative and Executive	\$ 44,940,716	\$ 19,351,082	\$ -	\$ -
Judicial Systems	23,098,227	5,659,811	429,029	-
Public Safety	51,201,651	8,973,889	8,068,192	-
Public Works	31,819,688	259,517	21,884,845	11,305,592
Health	98,024,066	6,639,627	43,416,613	-
Human Services	65,440,470	1,191,346	45,132,325	-
Interest Expense	339,055	-	-	-
<i>Total Governmental Activities</i>	<u>314,863,873</u>	<u>42,075,272</u>	<u>118,931,004</u>	<u>11,305,592</u>
<b>Business-Type Activities</b>				
Sewer	33,124,153	29,299,444	-	1,310,023
Water	825,531	908,916	-	957,959
Sheriff's Webcheck	14,410	32,920	93,608	-
<i>Total Business-Type Activities</i>	<u>33,964,094</u>	<u>30,241,280</u>	<u>93,608</u>	<u>2,267,982</u>
<b>Component Unit</b>				
Stark County Land Reutilization Corporation	2,246,859	-	11,579	-
Stark County Port Authority	8,812,813	151,309	8,017,265	-
<i>Total Component Units</i>	<u>11,059,672</u>	<u>151,309</u>	<u>8,028,844</u>	<u>-</u>
<i>Total</i>	<u>\$ 359,887,639</u>	<u>\$ 72,467,861</u>	<u>\$ 127,053,456</u>	<u>\$ 13,573,574</u>

### General Revenues

Property Taxes Levied for:

- General Purposes
- Developmental Disabilities
- Emergency Services
- Mental Health
- Children's Services

Sales Taxes

Other Local Taxes

Grants and Entitlements not Restricted to Specific Programs

Revenue in Lieu of Taxes

Gain on Sale of Capital Assets

Investment Earnings

Miscellaneous

*Total General Revenues*

### Change in Net Position

*Net Position Beginning of Year*

*Net Position End of Year*

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Stark County Land Reutilization Corporation	Stark County Port Authority
\$ (25,589,634)	\$ -	\$ (25,589,634)	\$ -	\$ -
(17,009,387)	-	(17,009,387)	-	-
(34,159,570)	-	(34,159,570)	-	-
1,630,266	-	1,630,266	-	-
(47,967,826)	-	(47,967,826)	-	-
(19,116,799)	-	(19,116,799)	-	-
(339,055)	-	(339,055)	-	-
<u>(142,552,005)</u>	<u>-</u>	<u>(142,552,005)</u>	<u>-</u>	<u>-</u>
-	(2,514,686)	(2,514,686)	-	-
-	1,041,344	1,041,344	-	-
-	112,118	112,118	-	-
-	(1,361,224)	(1,361,224)	-	-
-	-	-	(2,235,280)	-
-	-	-	-	(644,239)
-	-	-	(2,235,280)	(644,239)
<u>(142,552,005)</u>	<u>(1,361,224)</u>	<u>(143,913,229)</u>	<u>(2,235,280)</u>	<u>(644,239)</u>
19,838,094	-	19,838,094	-	-
33,382,284	-	33,382,284	-	-
637,378	-	637,378	-	-
6,602,821	-	6,602,821	-	-
11,912,093	-	11,912,093	-	-
42,219,230	-	42,219,230	-	-
3,997,457	-	3,997,457	-	-
61,980,480	-	61,980,480	635,971	-
247,478	-	247,478	-	-
-	-	-	83,628	-
10,618,402	-	10,618,402	143,484	164,192
5,749,773	2,423,151	8,172,924	350,721	-
<u>197,185,490</u>	<u>2,423,151</u>	<u>199,608,641</u>	<u>1,213,804</u>	<u>164,192</u>
54,633,485	1,061,927	55,695,412	(1,021,476)	(480,047)
<u>427,593,331</u>	<u>178,063,980</u>	<u>605,657,311</u>	<u>3,833,199</u>	<u>4,143,305</u>
<u>\$ 482,226,816</u>	<u>\$ 179,125,907</u>	<u>\$ 661,352,723</u>	<u>\$ 2,811,723</u>	<u>\$ 3,663,258</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Balance Sheet

### Governmental Funds

December 31, 2024

	General	Board of Developmental Disabilities	Mental Health	Children's Services
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 50,538,319	\$ 51,455,439	\$ 15,104,660	\$ 32,337,143
Cash and Investments in Segregated Accounts	-	-	-	25,304
Cash and Investments with Fiscal Agents	-	163,959	-	-
Cash and Investments with Escrow Agents	-	-	-	-
Accounts Receivable	808,062	168,734	147,868	-
Intergovernmental Receivable	5,826,194	5,863,347	7,247,641	7,877,827
Taxes Receivable	30,232,079	40,282,830	8,018,970	13,445,781
Sales Taxes Receivable	-	-	-	-
Special Assessments Receivable	-	-	-	-
Loans Receivable	-	-	-	-
Interfund Receivable	150,000	-	-	-
Accrued Interest Receivable	602,165	-	-	-
Prepaid Items	953,328	318,296	74,049	123,304
Materials and Supplies Inventory	471,527	162,965	4,436	-
Revenue in Lieu of Taxes Receivable	-	-	-	-
<i>Total Assets</i>	<u>\$ 89,581,674</u>	<u>\$ 98,415,570</u>	<u>\$ 30,597,624</u>	<u>\$ 53,809,359</u>
<b>Liabilities</b>				
Accounts Payable	\$ 677,126	\$ 236,631	\$ 1,455,265	\$ 1,038,190
Accrued Wages	1,860,702	1,296,786	263,830	240,043
Contracts Payable	-	-	-	-
Retainage Payable	-	-	-	-
Payroll Withholdings Payable	80	-	-	-
Intergovernmental Payable	433,354	682,481	121,215	53,783
Interfund Payable	-	-	-	-
Matured Compensated Absences Payable	48,666	-	-	-
Unearned Revenue	-	-	-	-
<i>Total Liabilities</i>	<u>3,019,928</u>	<u>2,215,898</u>	<u>1,840,310</u>	<u>1,332,016</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	27,359,743	35,601,706	7,051,715	11,647,707
Revenue in Lieu of Taxes	-	-	-	-
Unavailable Revenue	7,641,312	9,021,743	5,345,698	9,575,883
<i>Total Deferred Inflows of Resources</i>	<u>35,001,055</u>	<u>44,623,449</u>	<u>12,397,413</u>	<u>21,223,590</u>
<b>Fund Balances</b>				
Nonspendable	4,315,490	481,261	78,485	123,304
Restricted	-	51,094,962	16,281,416	31,130,449
Committed	5,099,351	-	-	-
Assigned	2,627,211	-	-	-
Unassigned	39,518,639	-	-	-
<i>Total Fund Balance</i>	<u>51,560,691</u>	<u>51,576,223</u>	<u>16,359,901</u>	<u>31,253,753</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 89,581,674</u>	<u>\$ 98,415,570</u>	<u>\$ 30,597,624</u>	<u>\$ 53,809,359</u>

See accompanying notes to the basic financial statements.

Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
\$ 3,260,459	\$ 51,566,026	\$ 19,369,269	\$ 83,045,510	\$ 306,676,825
-	555,017	-	-	580,321
-	-	-	-	163,959
-	-	-	249,437	249,437
-	8,112	-	3,019,938	4,152,714
18,187,633	-	-	17,056,407	62,059,049
-	-	-	1,583,703	93,563,363
-	10,165,562	-	-	10,165,562
-	-	-	655,409	655,409
-	-	-	2,723,091	2,723,091
-	-	-	84,927	234,927
-	-	-	-	602,165
37,742	270,369	-	288,597	2,065,685
168,340	319,411	-	1,199,912	2,326,591
-	-	-	256,190	256,190
<b>\$ 21,654,174</b>	<b>\$ 62,884,497</b>	<b>\$ 19,369,269</b>	<b>\$ 110,163,121</b>	<b>\$ 486,475,288</b>
 \$ 527,573	 \$ 475,089	 \$ -	 \$ 1,450,554	 \$ 5,860,428
1,382,371	1,617,115	-	925,639	7,586,486
-	147,136	296,245	4,551,228	4,994,609
-	-	-	249,437	249,437
-	-	-	-	80
234,550	297,306	-	234,279	2,056,968
-	-	-	227,856	227,856
-	109,689	-	21,043	179,398
-	-	18,883,471	-	18,883,471
<b>2,144,494</b>	<b>2,646,335</b>	<b>19,179,716</b>	<b>7,660,036</b>	<b>40,038,733</b>
 - - 12,533,356 12,533,356	 - - 3,951,608 3,951,608	 - - 16,283,929 17,220,346	 680,227 256,190 16,283,929 17,220,346	 82,341,098 256,190 64,353,529 146,950,817
 206,082 6,770,242 - - 6,976,324	 589,780 55,696,774 - - 56,286,554	 - 189,553 - - 189,553	 1,488,509 43,783,310 40,105,767 6,775 (101,622) 85,282,739	 7,282,911 204,946,706 45,205,118 2,633,986 39,417,017 299,485,738
<b>\$ 21,654,174</b>	<b>\$ 62,884,497</b>	<b>\$ 19,369,269</b>	<b>\$ 110,163,121</b>	<b>\$ 486,475,288</b>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

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

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**Total Governmental Fund Balances** \$ 299,485,738

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

Capital assets used in governmental activities are not financial  
 resources and therefore are not reported in the funds. 244,843,216

Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:

Special Assessments Receivable	\$ 655,409
Property Taxes Receivable	13,867,598
Sales Tax Receivable	3,951,608
Accounts Receivable	26,548
Accounts Receivable - Opiod	2,817,729
Intergovernmental Receivable	<u>43,034,637</u> 64,353,529

An internal service fund is used by management to charge the costs of insurance to individual funds.

The assets, liabilities, deferred outflows/inflows of resources of the internal service fund are included  
 in governmental activities in the statement of net position. 1,821,292

The net pension liability and net OPEB (asset)/liability are not due and payable in the current period, therefore,  
 the liability and related deferred inflows/outflows are not reported in governmental funds.

Net OPEB Asset *	5,256,926
Deferred Outflows - Pension *	45,537,185
Deferred Outflows - OPEB *	4,284,466
Net Pension Liability *	(148,173,157)
Deferred Inflows - Pension *	(1,954,570)
Deferred Inflows - OPEB *	<u>(3,027,046)</u> (98,076,196)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:

Compensated Absences *	(15,228,350)
Special Assessment Bonds	(543,266)
General Obligation Bonds	(8,105,000)
OPWC Loans	<u>(6,324,147)</u> (30,200,763)

*Net Position of Governmental Activities* \$ 482,226.816

\*Net of Internal Service

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# Stark County, Ohio

## Statement of Revenues, Expenditures and Changes in Fund Balance

### Governmental Funds

For the Year Ended December 31, 2024

	General	Board of Developmental Disabilities	Mental Health	Children's Services
<b>Revenues</b>				
Property Taxes	\$ 19,891,251	\$ 33,808,302	\$ 6,685,208	\$ 12,054,323
Sales and Use Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-
Special Assessments	-	-	-	-
Charges for Services	24,747,008	2,009,624	-	1,191,305
Licenses and Permits	40,925	-	-	-
Fines and Forfeitures	371,963	-	-	-
Intergovernmental	14,415,241	17,969,389	25,506,789	18,744,252
Interest	10,618,167	-	-	-
Rent	662,284	-	-	-
Other	1,774,923	1,902,264	495,269	154,936
<i>Total Revenues</i>	<u>72,521,762</u>	<u>55,689,579</u>	<u>32,687,266</u>	<u>32,144,816</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	11,270,652	-	-	-
Judicial Systems	6,789,586	-	-	-
Public Safety	8,741,078	-	-	-
Public Works	-	-	-	-
Health	4,022	64,206,735	33,392,864	-
Human Services	956,942	-	-	32,873,645
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
<i>Total Expenditures</i>	<u>27,762,280</u>	<u>64,206,735</u>	<u>33,392,864</u>	<u>32,873,645</u>
<i>Excess (Deficiency) of Revenues Over (Under) Expenditures</i>	<u>44,759,482</u>	<u>(8,517,156)</u>	<u>(705,598)</u>	<u>(728,829)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	7,125	-	-	-
Issuance of OPWC Loans	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(37,556,731)	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>(37,549,606)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>7,209,876</u>	<u>(8,517,156)</u>	<u>(705,598)</u>	<u>(728,829)</u>
<i>Fund Balances Beginning of Year</i>	<u>44,350,815</u>	<u>60,093,379</u>	<u>17,065,499</u>	<u>31,982,582</u>
<i>Fund Balances End of Year</i>	<u>\$ 51,560,691</u>	<u>\$ 51,576,223</u>	<u>\$ 16,359,901</u>	<u>\$ 31,253,753</u>

See accompanying notes to the basic financial statements.

Public Assistance	Justice System Sales Tax	ARP State and Local LFR	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 647,950	\$ 73,087,034
-	37,820,392	-	4,154,069	41,974,461
-	-	-	3,997,457	3,997,457
-	-	-	247,478	247,478
-	-	-	334,481	334,481
41	112,763	-	8,125,332	36,186,073
-	-	-	278,815	319,740
-	23,053	-	1,694,430	2,089,446
29,538,189	20,686	46,815,375	42,523,186	195,533,107
-	-	189,553	36,578	10,844,298
-	-	-	-	662,284
413,162	305,442	-	739,469	5,785,465
<u>29,951,392</u>	<u>38,282,336</u>	<u>47,004,928</u>	<u>62,779,245</u>	<u>371,061,324</u>

-	5,667,256	17,504,449	9,487,448	43,929,805
-	96,975	11,928,301	2,416,334	21,231,196
-	16,185,328	16,305,173	9,673,188	50,904,767
-	-	-	29,088,424	29,088,424
-	-	-	810,483	98,414,104
28,742,854	-	1,283,294	573,445	64,430,180
-	-	-	23,651,287	23,651,287
-	-	-	1,842,276	1,842,276
-	-	-	339,055	339,055
<u>28,742,854</u>	<u>21,949,559</u>	<u>47,021,217</u>	<u>77,881,940</u>	<u>333,831,094</u>
<u>1,208,538</u>	<u>16,332,777</u>	<u>(16,289)</u>	<u>(15,102,695)</u>	<u>37,230,230</u>

-	-	-	30,050	37,175
-	-	-	543,900	543,900
-	-	-	37,556,731	37,556,731
-	-	-	-	(37,556,731)
-	-	-	38,130,681	581,075
1,208,538	16,332,777	(16,289)	23,027,986	37,811,305
<u>5,767,786</u>	<u>39,953,777</u>	<u>205,842</u>	<u>62,254,753</u>	<u>261,674,433</u>
<u>\$ 6,976,324</u>	<u>\$ 56,286,554</u>	<u>\$ 189,553</u>	<u>\$ 85,282,739</u>	<u>\$ 299,485,738</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

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

**Net Change in Fund Balances - Total Governmental Funds** \$ 37,811,305

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital Asset Additions	\$ 37,196,612
Current Year Depreciation	(17,402,438)
	<u>19,794,174</u>

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. (432,619)

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

Special Assessments Receivable	(373,924)
Property Taxes Receivable	(714,364)
Sales Tax Receivable	244,769
Accounts Receivable	(186,707)
Accounts Receivable - Opioid	2,817,729
Intergovernmental Receivable	<u>(3,351,469)</u>
	(1,563,966)

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

General Obligation Bonds	1,255,000
Special Assessment Bonds	281,186
OPWC Loans	<u>306,090</u>
	1,842,276

Debt proceeds issued in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.

OPWC Loans	(543,900)
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Contractually required pension/OPEB contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.

Pension	13,604,279
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Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.

Pension	(13,309,573)
OPEB	<u>871,768</u>
	(12,437,805)

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities. (2,585,762)

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

Compensated Absences *	<u>(854,497)</u>
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*Change in Net Position of Governmental Activities* \$ 54,633,485

\*Net of Internal Service Fund portion of \$(29,484).

# Stark County, Ohio

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

	Budgeted Amounts			Variance with Final Budget	
	Original	Final	Actual		
<b>Revenues</b>					
Property Taxes	\$ 19,700,000	\$ 19,700,000	\$ 19,891,251	\$ 191,251	
Charges for Services	12,447,000	13,747,000	14,027,354	280,354	
Licenses and Permits	41,000	41,000	42,100	1,100	
Fines and Forfeitures	300,000	300,000	308,185	8,185	
Intergovernmental	12,971,000	12,971,000	13,747,866	776,866	
Investment Income	6,300,000	8,100,000	8,230,343	130,343	
Rent	665,000	665,000	661,084	(3,916)	
Miscellaneous	425,000	925,000	1,105,425	180,425	
<i>Total Revenues</i>	<i>52,849,000</i>	<i>56,449,000</i>	<i>58,013,608</i>	<i>1,564,608</i>	
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	32,018,274	32,801,704	12,691,129	20,110,575	
Judicial Systems	16,710,056	16,748,350	4,093,036	12,655,314	
Public Safety	1,421,074	1,421,074	842,494	578,580	
Human Services	3,006,285	3,021,284	1,121,988	1,899,296	
Debt Service:					
Principal Retirement	1,557,000	269	-	269	
<i>Total Expenditures</i>	<i>54,712,689</i>	<i>53,992,681</i>	<i>18,748,647</i>	<i>35,244,034</i>	
<i>Excess (Deficiency) of Receipts Over (Under) Expenditures</i>	<i>(1,863,689)</i>	<i>2,456,319</i>	<i>39,264,961</i>	<i>36,808,642</i>	
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	7,125	7,125	
Advances Out	-	(160,000)	(150,000)	10,000	
Transfers Out	-	(37,556,731)	(37,556,731)	-	
<i>Total Other Financing Sources (Uses)</i>	<i>-</i>	<i>(37,716,731)</i>	<i>(37,699,606)</i>	<i>17,125</i>	
<i>Net Change in Fund Balance</i>	<i>(1,863,689)</i>	<i>(35,260,412)</i>	<i>1,565,355</i>	<i>36,825,767</i>	
<i>Fund Balance Beginning of Year</i>	<i>31,930,675</i>	<i>31,930,675</i>	<i>31,930,675</i>	<i>-</i>	
Prior Year Encumbrances Appropriated	3,334,720	3,334,720	3,334,720	-	
<i>Fund Balance End of Year</i>	<i>\$ 33,401,706</i>	<i>\$ 4,983</i>	<i>\$ 36,830,750</i>	<i>\$ 36,825,767</i>	

See accompanying notes to the basic financial statements.

# Stark County, Ohio

*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - 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	\$ 34,325,549	\$ 34,325,549	\$ 33,808,302	\$ (517,247)
Charges for Services	582,300	582,300	1,522,218	939,918
Intergovernmental	14,493,476	14,493,476	17,414,459	2,920,983
Miscellaneous	1,865,880	1,865,880	1,920,324	54,444
<i>Total Revenues</i>	<u>51,267,205</u>	<u>51,267,205</u>	<u>54,665,303</u>	<u>3,398,098</u>
<b>Expenditures</b>				
Current:				
Health	64,303,128	64,303,130	63,840,145	462,985
<i>Net Change in Fund Balance</i>	(13,035,923)	(13,035,925)	(9,174,842)	3,861,083
<i>Fund Balance Beginning of Year</i>	57,841,484	57,841,484	57,841,484	-
Prior Year Encumbrances Appropriated	766,766	766,766	766,766	-
<i>Fund Balance End of Year</i>	<u>\$ 45,572,327</u>	<u>\$ 45,572,325</u>	<u>\$ 49,433,408</u>	<u>\$ 3,861,083</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Budget Basis) - Mental Health  
 For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$ 6,740,623	\$ 6,740,623	\$ 6,685,208	\$ (55,415)
Intergovernmental	24,496,008	24,496,008	26,722,765	2,226,757
Miscellaneous	708,798	708,798	495,269	(213,529)
<i>Total Revenues</i>	<u>31,945,429</u>	<u>31,945,429</u>	<u>33,903,242</u>	<u>1,957,813</u>
<b>Expenditures</b>				
Current:				
Health	<u>37,855,330</u>	<u>37,855,335</u>	<u>37,494,042</u>	<u>361,293</u>
<i>Net Change in Fund Balance</i>	<u>(5,909,901)</u>	<u>(5,909,906)</u>	<u>(3,590,800)</u>	<u>2,319,106</u>
<i>Fund Balance Beginning of Year</i>	10,296,920	10,296,920	10,296,920	-
Prior Year Encumbrances Appropriated	<u>3,964,262</u>	<u>3,964,262</u>	<u>3,964,262</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 8,351,281</u>	<u>\$ 8,351,276</u>	<u>\$ 10,670,382</u>	<u>\$ 2,319,106</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - Children's Services  
For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Property Taxes	\$ 12,313,653	\$ 12,313,653	\$ 12,054,323	\$ (259,330)
Charges for Services	1,100,000	1,100,000	1,259,493	159,493
Intergovernmental	15,300,000	15,300,000	20,567,410	5,267,410
Miscellaneous	185,000	185,000	158,071	(26,929)
<i>Total Revenues</i>	<u>28,898,653</u>	<u>28,898,653</u>	<u>34,039,297</u>	<u>5,140,644</u>
<b>Expenditures</b>				
Current:				
Human Services	32,623,020	36,623,019	33,887,339	2,735,680
<i>Net Change in Fund Balance</i>	(3,724,367)	(7,724,366)	151,958	7,876,324
<i>Fund Balance Beginning of Year</i>	28,854,067	28,854,067	28,854,067	-
Prior Year Encumbrances Appropriated	1,536,020	1,536,020	1,536,020	-
<i>Fund Balance End of Year</i>	<u>\$ 26,665,720</u>	<u>\$ 22,665,721</u>	<u>\$ 30,542,045</u>	<u>\$ 7,876,324</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

*Statement of Revenues, Expenditures and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - Public Assistance  
For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$ 1,100	\$ 1,100	\$ 41	\$ (1,059)
Intergovernmental	38,929,695	38,929,695	39,963,154	1,033,459
Miscellaneous	1,000,000	1,000,000	478,159	(521,841)
<i>Total Revenues</i>	<i>39,930,795</i>	<i>39,930,795</i>	<i>40,441,354</i>	<i>510,559</i>
<b>Expenditures</b>				
Current:				
Human Services	41,804,869	41,804,869	40,301,073	1,503,796
<i>Net Change in Fund Balance</i>	<i>(1,874,074)</i>	<i>(1,874,074)</i>	<i>140,281</i>	<i>2,014,355</i>
<i>Fund Balance Beginning of Year</i>	<i>944,202</i>	<i>944,202</i>	<i>944,202</i>	<i>-</i>
Prior Year Encumbrances Appropriated	929,872	929,872	929,872	-
<i>Fund Balance End of Year</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 2,014,355</i>	<i>\$ 2,014,355</i>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

Statement of Revenues, Expenditures and Changes in  
 Fund Balance - Budget and Actual (Budget Basis) - Justice System Sales Tax  
 For the Year Ended December 31, 2024

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Sales Taxes	\$ 34,500,000	\$ 34,500,000	\$ 37,808,911	\$ 3,308,911
Charges for Services	-	258,589	74,828	(183,761)
Intergovernmental	-	3,363	20,686	17,323
Miscellaneous	-	-	305,718	305,718
<i>Total Revenues</i>	<u>34,500,000</u>	<u>34,761,952</u>	<u>38,210,143</u>	<u>3,448,191</u>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	6,218,719	6,221,505	5,663,595	557,910
Judicial Systems	42,923	91,072	86,616	4,456
Public Safety	31,019,658	33,255,702	17,075,028	16,180,674
<i>Total Expenditures</i>	<u>37,281,300</u>	<u>39,568,279</u>	<u>22,825,239</u>	<u>16,743,040</u>
<i>Net Change in Fund Balance</i>	(2,781,300)	(4,806,327)	15,384,904	20,191,231
<i>Fund Balance Beginning of Year</i>	32,911,877	32,911,877	32,911,877	-
<i>Prior Year Encumbrances Appropriated</i>	1,559,025	1,559,025	1,559,025	-
<i>Fund Balance End of Year</i>	<u>\$ 31,689,602</u>	<u>\$ 29,664,575</u>	<u>\$ 49,855,806</u>	<u>\$ 20,191,231</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

*Statement of Receipts, Disbursements and Changes in  
Fund Balance - Budget and Actual (Budget Basis) - ARP State and Local LFR  
For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget
	Original	Final	Actual	
<b>Revenues</b>				
Investment Income	\$ -	\$ 189,553	\$ 189,553	\$ -
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	20,234	17,224,973	17,224,973	-
Judicial Systems	-	11,928,301	11,928,301	-
Public Safety	-	16,305,173	16,305,173	-
Public Works	-	22,572,554	20,298,425	2,274,129
Human Services	-	1,283,294	1,283,294	-
<i>Total Expenditures</i>	<u>20,234</u>	<u>69,314,295</u>	<u>67,040,166</u>	<u>2,274,129</u>
<i>Net Change in Fund Balance</i>	(20,234)	(69,124,742)	(66,850,613)	2,274,129
<i>Fund Balance Beginning of Year</i>	66,830,379	66,830,379	66,830,379	-
Prior Year Encumbrances Appropriated	<u>20,234</u>	<u>20,234</u>	<u>20,234</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 66,830,379</u>	<u>\$ (2,274,129)</u>	<u>\$ -</u>	<u>\$ 2,274,129</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Fund Net Position

### Proprietary Funds

December 31, 2024

	Enterprise Funds			Governmental Activities				
	Sewer	Other Enterprise Funds	Total	Internal Service Fund				
<b>Assets</b>								
<i>Current Assets:</i>								
Equity in Pooled Cash and Investments	\$ 21,318,725	\$ 1,821,510	\$ 23,140,235	\$ 3,274,684				
Cash and Investments in Segregated Accounts	444,713	-	444,713	-				
Cash and Investments with Escrow Agents	530,156	-	530,156	-				
Accounts Receivable	5,933,914	82,882	6,016,796	736,198				
Intergovernmental Receivable	-	12,956	12,956	-				
Special Assessments Receivable	17,980	-	17,980	-				
Prepaid Items	42,122	-	42,122	-				
Materials and Supplies Inventory	4,248	-	4,248	-				
<i>Total Current Assets</i>	<u>28,291,858</u>	<u>1,917,348</u>	<u>30,209,206</u>	<u>4,010,882</u>				
<i>Non-Current Assets:</i>								
Net OPEB Asset	258,645	5,173	263,818	10,346				
Non-Depreciable Capital Assets	11,932,242	-	11,932,242	-				
Depreciable Capital Assets, Net	151,305,162	8,725,597	160,030,759	-				
<i>Total Non-Current Assets</i>	<u>163,496,049</u>	<u>8,730,770</u>	<u>172,226,819</u>	<u>10,346</u>				
<i>Total Assets</i>	<u>191,787,907</u>	<u>10,648,118</u>	<u>202,436,025</u>	<u>4,021,228</u>				
<b>Deferred Outflows of Resources</b>								
Pension	2,373,466	47,469	2,420,935	94,938				
OPEB	222,690	8,062	230,752	8,908				
<i>Total Deferred Outflows of Resources</i>	<u>2,596,156</u>	<u>55,531</u>	<u>2,651,687</u>	<u>103,846</u>				
<b>Liabilities</b>								
<i>Current Liabilities:</i>								
Accounts Payable	105,249	76,077	181,326	16,994				
Accrued Wages	373,590	8,888	382,478	23,005				
Contracts Payable	817,236	60,329	877,565	-				
Retainage Payable	530,156	-	530,156	-				
Intergovernmental Payable	1,188,883	1,552	1,190,435	3,872				
Interfund Payable	7,071	-	7,071	-				
Claims Payable	-	-	-	1,873,507				
Compensated Absences Payable	48,198	616	48,814	4,236				
Intergovernmental Loans Payable	1,473,871	-	1,473,871	-				
OPWC Loans Payable	44,016	-	44,016	-				
General Obligation Bonds Payable	282,690	-	282,690	-				
<i>Total Current Liabilities</i>	<u>4,870,960</u>	<u>147,462</u>	<u>5,018,422</u>	<u>1,921,614</u>				
<i>Long-Term Liabilities:</i>								
Compensated Absences Payable - Net of Current Portion	780,693	9,985	790,678	68,624				
Intergovernmental Loans Payable - Net of Current Portion	10,447,653	-	10,447,653	-				
OPWC Loans Payable - Net of Current Portion	22,003	-	22,003	-				
General Obligation Bonds Payable - Net of Current Portion	1,619,044	-	1,619,044	-				
Net Pension Liability	7,631,445	152,629	7,784,074	305,258				
<i>Total Long-Term Liabilities</i>	<u>20,500,838</u>	<u>162,614</u>	<u>20,663,452</u>	<u>373,882</u>				
<i>Total Liabilities</i>	<u>25,371,798</u>	<u>310,076</u>	<u>25,681,874</u>	<u>2,295,496</u>				
<b>Deferred Inflows of Resources</b>								
Pension	58,209	70,437	128,646	2,352				
OPEB	148,312	2,973	151,285	5,934				
<i>Total Deferred Inflows of Resources</i>	<u>206,521</u>	<u>73,410</u>	<u>279,931</u>	<u>8,286</u>				
<b>Net Position</b>								
Net Investment in Capital Assets	148,530,891	8,665,268	157,196,159	-				
Restricted for:								
OPEB Asset	258,645	5,173	263,818	10,346				
Unrestricted	20,016,208	1,649,722	21,665,930	1,810,946				
<i>Total Net Position</i>	<u>\$ 168,805,744</u>	<u>\$ 10,320,163</u>	<u>\$ 179,125,907</u>	<u>\$ 1,821,292</u>				

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Revenues, Expenses and Changes in Fund Net Position

### Proprietary Funds

For the Year Ended December 31, 2024

	Enterprise			Governmental Activities	
	Sewer	Other Enterprise Funds	Total	Internal Service Fund	
<b>Operating Revenues</b>					
Charges for Services	\$ 29,299,444	\$ 941,836	\$ 30,241,280	\$ 29,578,298	
Other	2,420,066	3,085	2,423,151	2,476,854	
<i>Total Operating Revenues</i>	<i>31,719,510</i>	<i>944,921</i>	<i>32,664,431</i>	<i>32,055,152</i>	
<b>Operating Expenses</b>					
Personal Services	7,724,148	175,923	7,900,071	341,756	
Contractual Services	14,529,737	312,591	14,842,328	2,608,891	
Materials and Supplies	1,620,547	46,633	1,667,180	-	
Claims	-	-	-	31,643,758	
Depreciation	6,749,976	290,384	7,040,360	-	
Other	2,362,938	14,410	2,377,348	46,509	
<i>Total Operating Expenses</i>	<i>32,987,346</i>	<i>839,941</i>	<i>33,827,287</i>	<i>34,640,914</i>	
<i>Operating Income (Loss)</i>	<i>(1,267,836)</i>	<i>104,980</i>	<i>(1,162,856)</i>	<i>(2,585,762)</i>	
<b>Non-Operating Revenues (Expenses)</b>					
Intergovernmental	-	93,608	93,608	-	
Loss on Disposal of Capital Assets	(692,985)	-	(692,985)	-	
Interest	(132,509)	-	(132,509)	-	
<i>Total Non-Operating Revenues (Expenses)</i>	<i>(825,494)</i>	<i>93,608</i>	<i>(731,886)</i>	<i>-</i>	
<i>Income (Loss) Before Capital Contributions</i>	<i>(2,093,330)</i>	<i>198,588</i>	<i>(1,894,742)</i>	<i>(2,585,762)</i>	
Capital Contributions	1,998,710	957,959	2,956,669	-	
<i>Change in Net Position</i>	<i>(94,620)</i>	<i>1,156,547</i>	<i>1,061,927</i>	<i>(2,585,762)</i>	
<i>Net Position Beginning of Year</i>	<i>168,900,364</i>	<i>9,163,616</i>	<i>178,063,980</i>	<i>4,407,054</i>	
<i>Net Position End of Year</i>	<i>\$ 168,805,744</i>	<i>\$ 10,320,163</i>	<i>\$ 179,125,907</i>	<i>\$ 1,821,292</i>	

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2024

	Enterprise Funds			Governmental Activities	
	Sewer	Other Enterprise Funds	Total	Internal Service Fund	
<b>Cash Flows from Operating Activities</b>					
Cash Received from Customers	\$ 28,636,402	\$ 942,102	\$ 29,578,504	\$ -	\$ 29,578,298
Cash Received from Interfund Services Provided	-	-	-	-	1,727,585
Cash Received from Other Operating Receipts	2,433,092	3,085	2,436,177	-	-
Cash Received for Special Assessments	59,104	-	59,104	-	-
Cash Payments to Suppliers for Goods and Services	(1,588,757)	(46,633)	(1,635,390)	-	-
Cash Payments to Employees for Services and Benefits	(7,602,496)	(210,467)	(7,812,963)	(346,168)	-
Cash Payments for Contractual Services	(15,005,537)	(311,518)	(15,317,055)	(3,274,848)	-
Cash Payments for Claims	-	-	-	(31,875,255)	-
Other Cash Payments	(2,365,138)	(14,410)	(2,379,548)	(37,075)	-
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,566,670</u>	<u>362,159</u>	<u>4,928,829</u>	<u>(4,227,463)</u>	
<b>Cash Flows from Noncapital Financing Activities</b>					
Intergovernmental Revenue	-	105,156	105,156	-	-
Advances Out	(772)	-	(772)	-	-
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(772)</u>	<u>105,156</u>	<u>104,384</u>	<u>-</u>	
<b>Cash Flows from Capital and Related Financing Activities</b>					
Capital Contributions	131,399	120,459	251,858	-	-
Payment for Capital Acquisitions	(11,034,663)	(172,638)	(11,207,301)	-	-
Principal Payments on Debt	(2,216,322)	-	(2,216,322)	-	-
Interest Payments on Debt	(153,681)	-	(153,681)	-	-
<i>Net Cash (Used for) Capital and Related Financing Activities</i>	<u>(13,273,267)</u>	<u>(52,179)</u>	<u>(13,325,446)</u>	<u>-</u>	
<i>Net Increase (Decrease) in Cash and Investments</i>	<u>(8,707,369)</u>	<u>415,136</u>	<u>(8,292,233)</u>	<u>(4,227,463)</u>	
<i>Cash and Investments Beginning of Year</i>	<u>30,470,807</u>	<u>1,406,374</u>	<u>31,877,181</u>	<u>7,502,147</u>	
<i>Cash and Investments End of Year</i>	<u>\$ 21,763,438</u>	<u>\$ 1,821,510</u>	<u>\$ 23,584,948</u>	<u>\$ 3,274,684</u>	

Note: Cash and Investments does not include Cash and Investments with Escrow Agents.

### Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities

Operating Income (Loss)	\$ (1,267,836)	\$ 104,980	\$ (1,162,856)	\$ (2,585,762)
Adjustments:				
Depreciation	6,749,976	290,384	7,040,360	-
(Increase) Decrease in Assets and Deferred Outflows:				
Accounts Receivable	(606,908)	266	(606,642)	(697,504)
Intergovernmental Receivable	-	-	-	13,119
Prepaid Items	69,748	-	69,748	-
Materials and Supplies Inventory	70	-	70	-
Special Assessments Receivable	15,996	-	15,996	-
Net OPEB Asset	(258,645)	(5,173)	(263,818)	(10,346)
Deferred Outflows - Pension/OPEB	1,455,486	106,535	1,562,021	58,220
Increase (Decrease) in Liabilities and Deferred Inflows:				
Accounts Payable	22,813	1,073	23,886	(7,748)
Accrued Wages	45,023	1,094	46,117	7,456
Intergovernmental Payable	(530,039)	190	(529,849)	(647,569)
Claims Payable	-	-	-	(296,381)
Compensated Absences Payable	90,262	(977)	89,285	(12,174)
Deferred Inflows - Pension/OPEB	(24,904)	64,191	39,287	(1,000)
Net Pension Liability	(1,012,902)	(193,145)	(1,206,047)	(40,516)
Net OPEB Liability	(181,470)	(7,259)	(188,729)	(7,258)
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 4,566,670</u>	<u>\$ 362,159</u>	<u>\$ 4,928,829</u>	<u>\$ (4,227,463)</u>

### Noncash Capital Financing Activities:

The County purchased \$817,236 and \$417,983 of capital assets on account in the Sewer fund in 2024 and 2023 respectively.

The County purchased \$60,329 of capital assets on account in the Water fund in 2024.

Developers donated capital assets in the amount of \$1,867,311 to the Sewer fund and \$148,813 to the Water fund in 2024.

The sewer fund transferred assets in the amount of \$688,687 to the water fund in 2024.

# Stark County, Ohio

## Statement of Fiduciary Net Position

### Fiduciary Funds

December 31, 2024

	Private Purpose	
	Trust	Custodial
<b>Assets</b>		
Equity in Pooled Cash and Investments	\$ 127,640	\$ 38,446,531
Cash and Investments in Segregated Accounts	-	3,556,199
Intergovernmental Receivable	-	13,690,091
Taxes Receivable	-	605,240,676
Special Assessments Receivable	-	17,010,208
<i>Total Assets</i>	<u>127,640</u>	<u>677,943,705</u>
<b>Liabilities</b>		
Accounts Payable	-	85,699
Intergovernmental Payable	-	42,749,293
<i>Total Liabilities</i>	<u>-</u>	<u>42,834,992</u>
<b>Deferred Inflows of Resources</b>		
Property Taxes Levied for the Next Year	-	533,411,738
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>533,411,738</u>
<b>Net Position</b>		
Held in Trust for Private Purposes	127,640	-
Restricted Net Position for Individuals, Organizations & Other Governments	-	101,696,975
<i>Total Net Position</i>	<u>\$ 127,640</u>	<u>\$ 101,696,975</u>

See accompanying notes to the basic financial statements.

# Stark County, Ohio

## Statement of Changes in Fiduciary Net Position

### Fiduciary Funds

For the Year Ended December 31, 2024

	Private Purpose Trust	Custodial Funds
<b>Additions</b>		
Intergovernmental	\$ -	\$ 31,604,642
Amounts Received as Fiscal Agent	-	36,097,708
Licenses, Permits & Fees for Other Governments	-	60,549,585
Fines & Forfeitures for Other Governments	-	6,015,197
Property Tax Collections for Other Governments	-	449,736,391
Special Assessment Collections for Other Governments	-	10,306,469
Sheriff Sale Collections for Other Governments	-	7,966,502
Amounts Received for Others	-	2,738,590
Other	-	1,208,855
<i>Total Additions</i>	<hr/>	<hr/>
	-	606,223,939
<b>Deductions</b>		
Distributions as Fiscal Agent	-	37,888,716
Distributions of State Funds to Other Governments	-	38,326,889
Licenses, Permits & Fees Distributions to Other Governments	-	60,543,571
Fines & Forfeitures Distributions to Other Governments	-	6,059,757
Property Tax Distributions to Other Governments	-	452,719,948
Special Assessment Distributions to Other Governments	-	8,160,679
Sheriff Sale Distributions to Other Governments	-	8,142,732
Other Distributions	-	3,745,414
<i>Total Deductions</i>	<hr/>	<hr/>
	-	615,587,706
<i>Change in Net Position</i>	<hr/>	<hr/>
	-	(9,363,767)
<i>Net Position Beginning of Year</i>	<hr/>	<hr/>
	127,640	111,060,742
<i>Net Position End of Year</i>	<hr/>	<hr/>
	\$ 127,640	\$ 101,696,975

See accompanying notes to the basic financial statements.

# STARK COUNTY, OHIO

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

## **NOTE 1. THE COUNTY AND REPORTING ENTITY**

Stark County (County) is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1808. The three-member Board of County Commissioners is the legislative and executive body of the County. The County Auditor is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of whom is independent as set forth in Ohio law. These officials are the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Also elected, to oversee the district's justice system, are five Common Pleas Court Judges, three Domestic Relations Court Judges, and one Probate Court Judge.

### ***Reporting Entity***

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

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes.

The following potential component units are not part of the County's reporting 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 responsible for any of these entities:

*Stark Metropolitan Housing Authority  
Stark County Educational Service Center  
Stark Development Board*

***Discretely Presented Component Units*** The component unit column in the basic financial statements identifies the financial data of the County's component units: the Stark County Port Authority and the Stark County Land Reutilization Corporation. These organizations are presented in Notes 19 and 20 to the basic financial statements. They are reported separately to emphasize that they are legally separate from the County. The Stark County Transportation Improvement District ("District") was developed in 1997. The District also qualifies as a discretely presented component unit, however has not been presented in the financial statements or note disclosures as it is considered immaterial.

***The Stark County Port Authority (Authority)*** - The Authority promotes economic development within the County. Its board is appointed by the County Commissioners, whom also can remove appointed members at will. The Authority is fiscally dependent on the County. Based on this relationship, the Authority is a component unit of the County. Separately issued financial statements can be obtained from the Stark County Port Authority, 116 Cleveland Ave. NW, Suite 600, Canton, Ohio 44702.

# STARK COUNTY, OHIO

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

***The Stark County Land Reutilization Corporation (Land Bank)*** - The Land Bank is a county land reutilization corporation that was formed on March 21, 2012 when the Stark County Board of Commissioners authorized the incorporation of the Land Bank under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Land Bank is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout the County. The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Land Bank, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. The Land Bank has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code. The Board of Directors is primarily made up of elected officials of the County. Separately issued financial statements can be obtained from the Land Bank by contacting Alexander Zumbar, Stark County Treasurer, 110 Central Plaza South, Canton, Ohio 44702.

***Joint Ventures*** 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 legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but is not financially accountable for their operations. Accordingly, the activity of the following districts and entities are presented as custodial funds within the basic financial statements.

***Multi-County Juvenile Attention System (System)*** The System is a statutorily created political subdivision of the State. It is a joint venture operated by Carroll, Columbiana, Holmes, Stark, Tuscarawas, and Wayne Counties for the purpose of providing training, treatment, and rehabilitation to delinquent, dependent, abused, or neglected children. The operation of the System is controlled by a joint board of commissioners consisting of three commissioners from each participating county. The board exercises total control over the operation of the System including budgeting, appropriation, contracting, and designating management. The System is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. The System's continued existence is dependent upon the County's participation; however, the County does not have an equity interest in it. Complete financial statements can be obtained from the Multi-County Juvenile Attention System, Canton, Ohio.

***Stark Council of Governments (Council)*** The County participates in the Council which is a statutorily created political subdivision of the State for the purpose of providing a permanent forum for discussion and study of concerns of the county, cities, villages and townships for development of policies and programs for implementation by one or more of the local governing bodies. The Council is jointly governed among Stark County, municipalities, and townships. Of the 27 members, the County appoints three. Each member's control over the operation of the Council is limited to its representation on the Board. The Board exercises total authority over the operation of the council including budgeting, appropriation, contracting, and designating management. Continued existence of the Council is dependent on the County's continued participation; however, the County does not have an equity interest in the Council. The Council is not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to or burden on the County. Complete financial statements may be obtained from the Stark Council of Governments, Canton, Ohio.

# STARK COUNTY, OHIO

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

**Stark County Regional Planning Commission (Commission)** The County participates in the Commission which is a statutorily created political subdivision of the State. The Commission is jointly governed among the County, municipalities, and townships. Of 48 members, the County appoints 12. Each member's control over the operation of the Commission is limited to its representation on the Board. The principal aim of the Commission is to provide comprehensive planning, both long and short range, dealing with the economic and physical environment of Stark County. Continued existence of the Commission is dependent on the County's continued participation; however, the County does not have an equity interest in the Commission. They are not accumulating significant financial resources or experiencing fiscal stress which would cause additional financial benefit to, or burden on, the County. Complete financial statements may be obtained from the Regional Planning Commission, Stark County, Ohio.

**Jointly Governed Organizations** The County is associated with certain organizations which are defined as joint ventures, jointly governed organizations, or related organizations

**Stark-Tuscarawas-Wayne Joint Solid Waste Management District (District)** The District is a separate political subdivision governed by a nine-member Board of Directors comprised of the three County Commissioners from each of the three member Counties. The Board exercises total control over the operation of the District including budgeting, appropriating, contracting, and designating management. Each County's degree of control is limited to its representation on the Board. The District's revenues were received from tier fees levied on the disposal of solid wastes at landfills located in the District.

**Community Improvement Corporation of Stark County (Corporation)** The Corporation is designated (by the County Board of Commissioners) for the creation and retainage of jobs and employment in the Stark County area. It is controlled by an eight member Board of Trustees. Of the eight trustees, three are the County Commissioners and one is the County Administrator. The Board employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management.

**Akron-Canton Regional Airport (Regional Airport)** The Regional Airport is jointly governed by Stark and Summit counties. An eight member board of trustees oversees the operation of the Regional Airport. Each county appoints four board members. The Board exercises total authority for the day-to-day operations of the Regional Airport. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Airport's liabilities. Complete financial statements may be obtained from the Akron-Canton Regional Airport, North Canton, Ohio.

**Stark County Tax Incentive Review Council (Council)** The Council is a jointly governed organization created as an advisory council by State statute for review of and advising on tax incentives considered within the County. It is controlled by a twenty-four member regional council. Of the twenty-four council members, three are appointed by the County Commissioners and one is appointed by the County Auditor. The Council employs total control over the operation of the Corporation including budgeting, appropriating, contracting, and designating management. There is no cost associated with being a member of this Council.

# STARK COUNTY, OHIO

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

**Northeast Ohio Four County Regional Planning and Development Organization (Organization)** The Organization is a jointly governed organization by the Counties of Stark, Portage, Wayne and Summit, and the cities of Canton, Akron, Wooster and Kent. A thirty-six member general policy board oversees the operation of the Organization. Each member appoints board representatives based on population. The County has twelve representatives on the Board at the present time. The Board exercises total authority for the day-to-day operations of the Organization. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of the Organization's liabilities. Complete financial statements may be obtained from the Northeast Ohio Four County Regional Planning and Development Organization, Akron, Ohio.

**Stark Area Regional Transit Authority (SARTA)** SARTA is a jointly governed organization between the County and the cities of Canton, Massillon, and Alliance. A nine member board of trustees oversees the operation of SARTA. Of the nine members, the County appoints three. Each member's control over the operation of SARTA is limited to its representation on the Board. The Board exercises total authority for the day-to-day operations of SARTA, which provides for public transportation in Stark County. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of SARTA's liabilities. Complete financial statements may be obtained from the Stark Area Regional Transit Authority, 1600 Gateway Boulevard, SE, Canton, Ohio.

**Carroll Columbiana Stark Regional Transportation Improvement Project, Stark County, (RTIP)** RTIP is a jointly governed organization between County and Carroll and Columbiana Counties. Of the six members, the County appoints two. A board-elected chairman directs the RTIP. The Board exercises total authority for the day-to-day operations of RTIP, which seeks to increase opportunities for economic activity and population retention throughout Ohio, stretching from the borders of West Virginia to Indiana. These include budgeting, appropriating, contracting, and designating management. The County has no financial responsibility for any of RTIP's liabilities. Complete financial statements may be obtained from the Carroll Columbiana Stark Regional Transportation Improvement Project, 110 Central Plaza South, Suite 230, Canton, Ohio 44702.

**Northeast Ohio Network (Network)** The Network is a jointly governed organization formed to provide a regional effort in administrating, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Stark, Ashtabula, Columbiana, Geauga, Lake, Lorain, Mahoning, Medina, Portage, Summit, Trumbull and Wayne. A twelve member regional council oversees the operation of the Network. Of the twelve members, the County appoints one. Each member's control over the operation of the Network is limited to its representation on the Council. The Council exercises total authority for the day-to-day operations of the Network. These include budgeting, appropriating, contracting and designating management. The County has no financial responsibility for any of the Network's liabilities.

**Stark Regional Community Corrections Center (SRCCC)** SRCCC is a community based corrections facility that provides residents of the facility educational, vocational, substance abuse and support counseling services. The facility is administered by a Facility Governing Board consisting of eleven individuals. The members consist of two judges from Holmes County, three individuals each from Wayne, Tuscarawas and Stark County. The Board adopts its own budget, authorizes expenditures and hires its own staff. Funding comes from the State. Complete financial statements may be obtained from the Stark Regional Community Corrections Center, 4433 Lesh Street NE, Louisville, Ohio, 44641.

# STARK COUNTY, OHIO

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

## Related Organizations

**Stark 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 a 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 may issue its own debt and determines its own budget.

**Stark County Park District (Park District)** The County appoints the governing Board of the Park District; however, the County's accountability does not extend beyond making appointments.

Information in the following notes to the basic financial statements relates in general to the primary government. Information related to the operation of the component units is specifically identified.

## **NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

### ***Basis of Presentation***

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

**Government-wide Financial Statements** The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activities of the internal service funds and other internal activities within "activity" types, are eliminated to avoid "doubling up" revenues and expenses. Interfund services provided and used are not eliminated in the process of consolidation of the government-wide financial statements. 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.

# STARK COUNTY, OHIO

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

Net position should be reported as restricted when constraints placed on its net position use is either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. The net position restricted for special programs result from special revenue funds and the restrictions on their use, along with a restriction in the general fund on unclaimed monies.

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

## ***Fund Accounting***

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

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

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

***Board of Developmental Disabilities*** - The Board of Developmental Disabilities Fund accounts for the operations of a school and the costs of administering a workshop for the developmentally disabled. Revenue sources are a County-wide property tax levy and Federal and State grants.

***Mental Health*** - The Mental Health Fund accounts for a County-wide property tax levy and Federal and State grants that are expended primarily to pay the cost of contracts with local mental health agencies that provide services to the public.

***Children's Services*** - The Children's Services Fund accounts for a County-wide property tax levy, Federal and State grants, support collections, Veteran's Administration and Social Security. Major expenditures are for foster homes, emergency shelters, medical care, school supplies, counseling and parental training.

***Public Assistance*** - The Public Assistance Fund accounts for various Federal and State grants used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

***Justice System Sales Tax*** - The Justice System Sales Tax Fund accounts for revenue from the sales and use tax to be used strictly for criminal justice expenditures.

# STARK COUNTY, OHIO

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

***American Rescue Plan State and Local LFR*** - The American Rescue Plan State and Local LFR Fund accounts for grant revenue to aid COVID-19 relief and any negative economic impact.

The other governmental funds of the County account for grants and other resources to which the County is bound to observe constraints imposed upon the use of the resources.

***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. Other enterprise funds of the County account for operations that are financed and operated in a manner similar to private business enterprises. The County has presented the following major proprietary fund:

***Sewer*** - The sewer fund accounts for sanitary sewer services provided to individuals and commercial users in the County. The costs of providing these services are financed primarily through user charges.

The other enterprise funds of the County account for the water services provided to users within the County, along with charges to other entities, and the associated costs, for performing criminal background checks on individuals.

***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 report on self-insurance programs which provide medical, dental, and vision benefits and worker's compensation to the employees of the County.

***Fiduciary Funds*** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are, therefore, not available to support the County's own programs. The County's fiduciary funds are private-purpose trust funds and custodial funds. The private-purpose trust funds are for monies received in trust by the Board of Developmental Disabilities and George C. Brissel Trust. The County's custodial funds are mainly used for the collection and distribution of taxes, along with the County Park District, Health District, Multi-County Juvenile Attention System, and several other related entities described in Note 1.

## ***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 liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position.

***Fund Financial Statements*** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared.

# STARK COUNTY, OHIO

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

Governmental fund financial statements, therefore, include 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 fund types are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. The statement of changes in fund net position presents increases (i.e., revenues/additions) and decreases (i.e., expenses/disbursements) in net position. The statement of cash flows for proprietary funds provides information about how the County finances and meets the cash flow needs of its proprietary activities.

## ***Basis of Accounting***

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

**Revenues - Exchange and Non-exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter, to be used to pay liabilities of the current year. For the County, available means expected to be received within sixty 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 occurs. Revenue from property taxes is recognized in the year for which the taxes are levied (see Note 5). Revenue from grants, entitlements and donations are 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 tax (see Note 6), interest, federal and state grants and subsidies, state-levied, locally-shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Deferred Outflows of Resources and Deferred 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 pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes 10 and 11.

# STARK COUNTY, OHIO

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, revenue in lieu of taxes, pension, OPEB and unavailable revenue. Property and revenue in lieu of 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 governmental fund financial statements. 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 may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 10 and 11).

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

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

## ***Budgetary Process***

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

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

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

# STARK COUNTY, OHIO

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

## ***Cash and Investments***

To improve cash management, cash received by the County 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 and Pooled Cash and Investments" on the financial statements.

Investments with an original maturity of three months or less at the time they are purchased by the County and investments of the County's cash management pool are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts are reported at cost.

The County invested in STAR Ohio in the current year. 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 fiscal year 2024, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Following Ohio statutes, the County has by resolution, specified the funds to receive an allocation of interest earnings. Interest revenue credited to the general fund during 2024 amounted to \$10,618,167, which includes \$9,269,435 assigned from other County funds.

The County utilizes a financial institution to service bonded debt as principal and interest payments come due and to hold retainage. The balance in these accounts is presented on the financial statements as "Cash and Investments with Fiscal and Escrow Agents." The County has segregated bank accounts for monies held separate from the County treasury. These depository accounts are presented as "Cash and Investments in Segregated Accounts."

For presentation on financial statements, funds included within the Treasurer's cash management pool and investments with an original maturity of three months or less are presented on the financial statements as "Equity in Pooled Cash and Investments." Investments with an original maturity of more than three months that are not made from the pool are reported as "investments."

## ***Inventory***

Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed. Inventory consists of expendable supplies.

# STARK COUNTY, OHIO

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

## ***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond the current year, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase 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 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 not reported in the fund financial statements. Capital assets utilized by the proprietary 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 are depreciated except for land 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 is computed using the straight-line method over the following useful lives:

<i>Description</i>	<i>Governmental Activities</i>	<i>Business-Type Activities</i>
	<i>Estimated Lives</i>	<i>Estimated Lives</i>
<i>Improvements Other than Buildings</i>	15 years	15 years
<i>Buildings and Improvements</i>	30 - 50 years	30 - 50 years
<i>Furniture, Fixtures and Equipment</i>	5 - 15 years	5 - 15 years
<i>Sewer Rights</i>	-	40 years
<i>Infrastructure</i>	30 - 50 years	30 - 50 years

All capital assets 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 five thousand dollars with the exception of land, as land is listed regardless of cost, and a capitalization threshold of one hundred thousand dollars for infrastructure. The County's governmental infrastructure assets consist of roads and bridges. The County's business-type infrastructure assets consist of sanitary sewers and water lines. 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.

## ***Interfund Balances***

On fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables." Repayments from the funds responsible for particular expenditures or expenses to the funds that initially paid for them are reported as "due to/due from other funds." 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.

## ***Compensated Absences***

For the County, compensated absences cover leave for which employees may receive cash payments either when used as time off or as a payout for unused leave upon termination of employment. These payments may occur during employment or at termination. Generally, compensated absences do not follow a fixed payment schedule.

# STARK COUNTY, OHIO

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

Liabilities should be recognized for unused leave if it is attributable to services already rendered, the leave accumulates, and it is more likely than not that it will be used or paid out in cash. For the County, this includes sick and vacation leave.

Liabilities for compensated absences should be 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.

A key component in determining the estimate of the amount of accumulated compensated absences that will be used as time off is the flows assumption. The flows assumption determines whether leave used by employees will be attributed first to (a) the recognized liability at the date of the financial statements (a first-in, first-out (FIFO) flows assumption) or (b) the leave earned in the next reporting period (a last-in, first-out (LIFO) flows assumption). The County uses the LIFO flows assumption.

The amount of compensated absences recognized as expenditures in financial statements prepared using the current financial resources measurement focus should be the amount that normally would be liquidated with expendable available financial resources.

## ***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 on the proprietary fund financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences 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 fiscal year. Net pension/OPEB (asset)liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Bonds and loans are recognized as a liability when due, in the fund financial statements.

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

For purposes of measuring the net pension liability and net OPEB asset, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

## ***Fund Balances***

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints placed on the resources in the governmental funds. The classifications are as follows:

# STARK COUNTY, OHIO

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

**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. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties 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.

**Committed** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance or resolution, as both are equally binding) of the County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners remove or changes the specified use by taking the same type of action (ordinance or resolution, as both are equally binding) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

**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. In the general fund, assigned amounts represent intended uses established by policies of the County Commissioners. The County Commissioners have by resolution authorized the Auditor to assign fund balance. State statute authorizes the Treasurer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget.

**Unassigned** Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed or assigned.

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.

# **STARK COUNTY, OHIO**

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

## ***Net Position***

Net position represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

## ***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 represent service charges for County sewer, County water, Sheriff webcheck, workers' compensation and self-insurance programs. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as nonoperating.

## ***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, from grants or outside contributions of resources restricted to capital acquisition and construction, or capital asset transfers from governmental activities or between enterprise funds.

## ***Interfund Activity***

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

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

## ***Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County Administration and that are either unusual in nature or infrequent in occurrence. Neither type of transaction occurred during the current year.

# STARK COUNTY, OHIO

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

## ***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.

## ***Unearned Revenue***

Unearned revenue arises when monies are received before revenue recognition criteria have been satisfied. The unearned revenue reported represents grants received from the American Rescue Plan Act funding.

## ***Board of Developmental Disabilities Fund Reserve***

The County established a budget stabilization reserve in the Board of Developmental Disabilities fund in the amount of \$10,000,000 on May 25, 2021. These reserve funds are set aside to stabilize the County's Board of Developmental Disabilities budget against cyclical changes in revenues and expenditures.

## ***Implementation of New Accounting Principles***

For the year ended December 31, 2024, the County 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. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 did not have an effect on the financial statements of the County.

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 assessment accountability. The implementation of GASB Statement No. 100 did not have an effect on the financial statements of the County.

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. These changes were incorporated into the County 2024 financial statements; however, there was no effect on beginning net position.

## ***NOTE 3. 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 Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (Non-GAAP Basis) are presented in the basic financial statements for the General Fund and the Major Special Revenue Funds.

# STARK COUNTY, OHIO

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

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

- a) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
- b) Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
- c) Encumbrances are treated as expenditures for all funds (budget) rather than as a restricted, assigned or committed fund balance for governmental fund types (GAAP).
- d) Some funds are included in the general fund (GAAP), but have separate legally adopted budgets.

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:

	<i>General</i>	<i>Board of Developmental Disabilities</i>	<i>Mental Health</i>	<i>Children's Services</i>	<i>Public Assistance</i>	<i>Justice System Sales Tax</i>	<i>ARP State and Local LFR</i>
<i>GAAP Basis</i>	\$ 7,209,876	\$ (8,517,156)	\$ (705,598)	\$ (728,829)	\$ 1,208,538	\$ 16,332,777	\$ (16,289)
<i>Net Adjustment for:</i>							
Revenue Accruals	(2,519,037)	(1,024,276)	1,215,976	1,894,481	10,489,962	(72,193)	(46,815,375)
Expenditure Accruals	390,891	858,446	21,995	227,367	(10,312,120)	834,534	(649,680)
Funds Budgeted Elsewhere *	(266,231)	-	-	-	-	-	-
Adjustment for Encumbrances	(3,250,144)	(491,856)	(4,123,173)	(1,241,061)	(1,246,099)	(1,710,214)	(19,369,269)
<i>Budget Basis</i>	<u>\$ 1,565,355</u>	<u>\$ (9,174,842)</u>	<u>\$ (3,590,800)</u>	<u>\$ 151,958</u>	<u>\$ 140,281</u>	<u>\$ 15,384,904</u>	<u>\$ (66,850,613)</u>

\*As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting*, certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes Unclaimed Money, Building Inspection, Sheriffs Policing Rotary, Certificate of Title Administration, Recorder's Equipment, Rotary Abstract and Forfeiture of Subdivision Bond funds.

## **NOTE 4. DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State Statute into two categories. Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Such 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.

Inactive deposits are public deposits that the County 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.

# STARK COUNTY, OHIO

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

Monies can be deposited or invested in the following securities:

1. United States treasury notes, bills, bonds, 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; Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.
2. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent, be marked to market daily, and that the term of the agreement must not exceed 30 days.
3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County.
4. Time certificates of deposit, savings or deposit accounts, including but not limited to passbook accounts.
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institution.
6. The State Treasurer's investment pool (STAR Ohio).
7. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in section (1) or (2) or cash or both securities and cash, equal value for equal value.
8. High grade commercial paper in an amount not to exceed 5 percent of the County total average portfolio.
9. Banker's acceptances for a period not to exceed 270 days and in an amount not to exceed 10 percent of the County's total average portfolio.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the County and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by certificate, upon receipt of confirmation of transfer from the custodian.

**Deposits** - Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$131,123,526 of the County's bank balance of \$134,152,040 was exposed to custodial credit risk because it was uninsured and collateralized. The County's financial institution was approved for a reduced collateral rate of 50 percent through the Ohio Pooled Collateral System.

# STARK COUNTY, OHIO

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

The County 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 County 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.

**Segregated Cash** - Various public safety and municipal court accounts are recorded in fiduciary and governmental funds of the County. The customer deposit accounts of the business-type activities are maintained separately from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments in Segregated Accounts."

**Cash and Investments with Fiscal Agents** - At December 31, 2024, the County's Board of Developmental Disabilities special revenue fund had a cash balance of \$163,959 with the Northeast Ohio Network (Network), a jointly governed organization (See Note 1) and is recorded as "Cash and Investments with Fiscal Agents." The money is held by the Network in a pooled account which is representative of numerous entities and therefore cannot be classified by risk under GASB Statement 40. The classification of cash and cash equivalents and investments for the Network as a whole may be obtained from their audit report, which can be obtained by writing to the Northeast Ohio Network, 45 North Road, Niles, Ohio 44446.

**Cash and Investments with Escrow Agents** – The County's retainage accounts, which are recorded in the General, Permanent Improvement, Motor Vehicle and Gas Tax funds of the governmental activities and the Sewer business-type fund, are maintained separately as from the County's deposits. The carrying amount of these deposits are reported as "Cash and Investments with Escrow Agents."

Safety of principal shall be the most important objective of the County's investment program. The investment of County money shall be conducted in a manner that seeks to ensure preservation of capital in the portfolio within the context of the following criteria:

**Credit Risk (default risk)** – Credit risk is the risk of loss due to the failure of a security issuer to pay principal or interest, or the failure of the issuer to make timely payments of principal or interest. Credit risk shall be minimized by (1) diversifying investments by the obligor, (2) ensuring that minimum quality ratings required by the County Depository Law exist prior to the purchase of commercial paper notes, bankers acceptances, no-load money market mutual funds and debt interests issued by foreign nations, (3) ensuring that certificates of deposit and savings or deposit accounts are collateralized as required by law, and (4) obtaining delivery to the Investing Authority or an appropriate custodian of securities purchased subject to a repurchase agreement.

**Market risk (interest rate risk)** – The fair value of securities in the portfolio will fluctuate as the general level of interest rates changes. The effect of changes in general interest rate levels shall be minimized by (1) maintaining adequate liquidity so that current obligations of the County may be met without selling securities prior to their maturity, and (2) diversification of investments as to maturity, obligor and type.

# STARK COUNTY, OHIO

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

With the exception of direct obligations of the U.S. Treasury, direct obligations of U.S. federal agencies and instrumentalities, and interests in STAR Ohio, no more than 40 percent of the total portfolio shall be invested in a single type of security, and with the exception of U.S. Treasury obligations, and STAR Ohio, no more than 40 percent of the total portfolio shall be invested in securities of a single issuer; provided that the foregoing limits shall not apply to temporary balances maintained by the County in depository accounts with a financial institution that serves as a depository for public monies of the County to the extent that the deposits are insured or fully collateralized in accordance with the County Depository Law.

## Investments

As of December 31, 2024, the primary government had the following investments (based on quoted market prices) and maturities:

S&P Global Ratings	Investment Type	Measurement Value	Investment Maturities			Percent of Total
			12 Months or Less	12 to 36 Months	More Than 36 Months	
<i>Net Asset Value (NAV):</i>						
N/A	Money Market	\$ 330,373	\$ 330,373	\$ -	\$ -	0.14%
AAAm	STAR Ohio	25,522,763	25,522,763	-	-	10.50%
<i>Fair Value:</i>						
A	Corporate Bond	10,610,834	993,560	7,297,103	2,320,171	4.37%
AA	Municipal Bonds	202,693	202,693	-	-	0.08%
AA-	Foreign Government Bonds	3,292,212	1,992,226	-	1,299,986	1.35%
AA++	US Treasury Note	77,291,032	1,973,906	5,231,963	70,085,163	31.81%
N/A	Negotiable Certificates of Deposit	1,715,400	1,715,400	-	-	0.71%
AA++	US Treasury Bonds	6,969,837	-	6,969,837	-	2.87%
AA+	FHLB	24,117,230	6,044,548	6,274,364	11,798,318	9.92%
AA+	FFCB	57,723,689	16,026,318	7,361,258	34,336,113	23.75%
AA+	FMCC	13,158,067	13,158,067	-	-	5.41%
AA+	FNMA	14,316,080	14,316,080	-	-	5.89%
N/A	AGMI	2,862,625	-	1,857,242	1,005,383	1.18%
AA+	TNLL	1,940,266	-	-	1,940,266	0.80%
AA+	PEFCO	2,954,640	-	-	2,954,640	1.22%
<i>Total Investments</i>		<b>\$ 243,007,741</b>	<b>\$ 82,275,934</b>	<b>\$ 34,991,767</b>	<b>\$ 125,740,040</b>	<b>100.00%</b>

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

**Interest Rate Risk** - The Ohio Revised Code and the Investment and Depository Policy of the County limit purchase of securities to those with a maturity of no more than five years from the date of purchase unless matched to specific obligations or debt of the County.

**Custodial Credit Risk** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

# STARK COUNTY, OHIO

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

**Credit Risk** – The credit risk of the County's investments is in the table above.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2024, is 27 days.

**Concentration of Credit Risk** – The County's investment policy provides for diversification to avoid undue concentration in securities of one type or securities of one financial institution. This restriction does not apply to obligations guaranteed by the U.S. Government. Refer to the previous table for diversification.

## **NOTE 5. PROPERTY TAXES**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2024 for real and public utility property taxes represents collections of the 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 \$11.50 per \$1,000 of assessed valuation. The assessed values of real property and public utility tangible property upon which 2024 property tax receipts were based are as follows:

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<i>Real Property</i>	\$ 9,352,813,610
<i>Public Utility Personal Property</i>	<u>993,117,680</u>
<i>Total Assessed Value</i>	<u><u>\$ 10,345,931,290</u></u>

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The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2024, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2024 operations is offset to deferred inflows of resources – property taxes levied for the next year. 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.

# STARK COUNTY, OHIO

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

## **NOTE 6. SALES AND USE TAX**

A .5 percent sales tax was passed in the November 2011 general election and renewed through March 2028. The proceeds of the tax were credited to the Justice System Sales Tax Fund. Sales and use taxes revenue recognized in 2024 on the modified accrual basis totaled \$41,974,461 including monies attributable to state motor vehicle licensing sales that have been recorded in the motor vehicle and gas tax fund. \$37,820,392 of this total was attributable to the County sales and use tax.

## **NOTE 7. RECEIVABLES**

Receivables at year-end consisted of taxes, revenue in lieu of taxes, accounts (billings for user charged services including unbilled utility services, settlements), special assessments, interfund, loans and intergovernmental receivables arising from grants, entitlements, and shared revenues. Receivables are considered collectible in full. Utility accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Loans receivable in the amount of \$2,723,091 represent loans granted to citizens of the County for community development.

### **OneOhio 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 receivables. As a participating subdivision, the County reported \$2,817,729 as an accounts receivable related to opioid settlement monies in the Ohio Opioid Settlement Special Revenue Fund in the accompanying financial statements.

## **NOTE 8. RISK MANAGEMENT**

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. These risks are covered by commercial insurance policies purchased from independent third parties. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

The County has elected to provide medical benefits through a self-insured program. Maintenance of these benefits is accounted for in the Self Insurance internal service fund. Incurred but unreported claims of \$1,873,507 as of December 31, 2024 were accrued as a liability.

The total claims liability is reported in the internal service funds at December 31, 2024, is based on the requirements of GASB Statement No. 10 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimates were not affected by incremental claims adjustment expenses and do not include other allocated or unallocated claims adjustment expenses.

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

	Balance at Beginning of Year	Change in Workers Compensation Estimate				Balance at End of Year	
		Current Year		\$ 26,696,051	31,875,255		
		Claims	Payments				
2023	\$ 1,885,200	\$ 27,203,841	\$ (223,102)	\$ 2,169,888	1,873,507		
2024	2,169,888	31,643,758	(64,884)				

# STARK COUNTY, OHIO

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

## NOTE 9. CAPITAL ASSETS

Capital Asset activity for the current year was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024
<i>Governmental activities:</i>				
<i>Capital assets not being depreciated:</i>				
Land	\$ 17,288,754	\$ -	\$ -	\$ 17,288,754
Construction in progress	27,890,770	31,515,762	(22,506,049)	36,900,483
<i>Total capital assets not being depreciated</i>	<u>45,179,524</u>	<u>31,515,762</u>	<u>(22,506,049)</u>	<u>54,189,237</u>
<i>Other capital assets:</i>				
Buildings and improvements	114,189,011	4,901,820	-	119,090,831
Improvements other than buildings	4,017,959	78,120	-	4,096,079
Furniture, fixtures and equipment	75,360,596	4,733,725	(834,575)	79,259,746
Infrastructure	266,675,969	18,473,234	(2,666,952)	282,482,251
<i>Total other capital assets</i>	<u>460,243,535</u>	<u>28,186,899</u>	<u>(3,501,527)</u>	<u>484,928,907</u>
<i>Accumulated depreciation:</i>				
Buildings and improvements	(69,542,212)	(2,716,028)	-	(72,258,240)
Improvements other than buildings	(2,721,257)	(168,360)	-	(2,889,617)
Furniture, fixtures and equipment	(54,871,862)	(5,111,579)	883,062	(59,100,379)
Infrastructure	(152,806,067)	(9,406,471)	2,185,846	(160,026,692)
<i>Total accumulated depreciation</i>	<u>(279,941,398)</u>	<u>(17,402,438)</u>	<u>3,068,908</u>	<u>(294,274,928)</u>
<i>Other capital assets, net</i>	<u>180,302,137</u>	<u>10,784,461</u>	<u>(432,619)</u>	<u>190,653,979</u>
<i>Governmental activities capital assets, net</i>	<u>\$ 225,481,661</u>	<u>\$ 42,300,223</u>	<u>\$ (22,938,668)</u>	<u>\$ 244,843,216</u>

Depreciation expense was charged to functions as follows:

<i>Governmental Activities:</i>		<i>Business-Type Activities</i>	
Legislative and Executive	\$ 833,624	Sewer	\$ 6,749,975
Judicial	1,007,147	Other	290,384
Public Safety	2,248,896	<i>Total Depreciation Expense</i>	<u>\$ 7,040,359</u>
Public Works	12,512,072		
Health	525,077		
Human Services	275,622		
<i>Total Depreciation Expense</i>	<u>\$ 17,402,438</u>		

# STARK COUNTY, OHIO

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

Capital Asset activity for the current year continued:

	<i>Balance</i> <i>1/1/2024</i>	<i>Additions</i>	<i>Adjustments</i>	<i>Deletions</i>	<i>Balance</i> <i>12/31/2024</i>
<i>Business-type activities:</i>					
<i>Capital assets not being depreciated:</i>					
Land	\$ 2,007,109	\$ -	\$ (1,413,543)	\$ -	\$ 593,566
Construction in progress	11,491,760	10,655,163	-	(10,808,247)	11,338,676
<i>Total capital assets not being depreciated</i>	<i>13,498,869</i>	<i>10,655,163</i>	<i>(1,413,543)</i>	<i>(10,808,247)</i>	<i>11,932,242</i>
<i>Other capital assets:</i>					
Buildings and improvements	14,361,252	2,821,047	1,413,543	-	18,595,842
Improvements other than buildings	1,392,376	297,854	-	(92,100)	1,598,130
Furniture, fixtures and equipment	10,361,029	999,222	-	(659,318)	10,700,933
Sewer Rights	49,036,820	-	-	-	49,036,820
Infrastructure	222,116,654	9,717,968	-	(81,365)	231,753,257
<i>Total other capital assets</i>	<i>297,268,131</i>	<i>13,836,091</i>	<i>1,413,543</i>	<i>(832,783)</i>	<i>311,684,982</i>
<i>Accumulated depreciation:</i>					
Buildings and improvements	(6,683,724)	(512,896)	-	-	(7,196,620)
Improvements other than buildings	(1,280,907)	(30,829)	-	92,100	(1,219,636)
Furniture, fixtures and equipment	(7,127,014)	(828,656)	-	658,209	(7,297,461)
Sewer Rights	(16,247,407)	(1,323,421)	-	-	(17,570,828)
Infrastructure	(114,103,297)	(4,344,557)	-	78,176	(118,369,678)
<i>Total accumulated depreciation</i>	<i>(145,442,349)</i>	<i>(7,040,359)</i>	<i>-</i>	<i>828,485</i>	<i>(151,654,223)</i>
<i>Other capital assets, net</i>	<i>151,825,782</i>	<i>6,795,732</i>	<i>1,413,543</i>	<i>(4,298)</i>	<i>160,030,759</i>
<i>Business-type activities capital assets, net</i>	<i>\$ 165,324,651</i>	<i>\$ 17,450,895</i>	<i>\$ -</i>	<i>\$ (10,812,545)</i>	<i>\$ 171,963,001</i>

## NOTE 10. DEFINED BENEFIT PENSION PLANS

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

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

Pensions and OPEB are a component of exchange transactions – between an employer and its employees — of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period.

The 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 this estimate annually.

# STARK COUNTY, OHIO

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

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

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB liability (asset)* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contributions 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 pension disclosures. See Note 11 for the OPEB disclosures.

## ***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description – County employees 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, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) 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. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension 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.

# STARK COUNTY, OHIO

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

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 above for additional information, including requirements for reduced and unreduced benefits):

Group A	Group B	Group C
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<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>Public Safety</b>	<b>Public Safety</b>	<b>Public Safety</b>
<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 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
<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>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>	<b>Public Safety and Law Enforcement</b>
<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

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

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

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.

# STARK COUNTY, OHIO

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

When a 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. 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.

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

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

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

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

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll. The County's contractually required contribution was \$14,167,711 for 2024. Of this amount, \$1,265,013 is reported as an intergovernmental payable.

## ***Plan Description - State Teachers Retirement System (STRS)***

**Plan Description** – The County participates in STRS, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](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 five years of service credit and age 65. Effective June 1, 2025 - July 1, 2027, any member can retire with unreduced benefits with 33 years of service credit at any

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
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age; or five years of service credit and age 65. Effective on or after August 1, 2027, any member can retire with unreduced benefits with 34 years of service credit at any age; or five years of service credit and age 65.

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

The DC Plan allows members to place all of 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 Ohio. The remaining 2.91 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined plan offers features of both the DB Plan and the DC Plan. In the Combined plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 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, 2023, must have at least ten years of qualifying service credit to apply for disability benefits. Members in the DC plan who disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

**Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The employee and employer rates are 14 percent of covered payroll. The 2024 contribution rates were equal to the statutory maximum rates.**

Employer contribution rates are expressed as a percentage of covered payroll. The County's contractually required contribution to STRS was \$374,218 for 2024. Of this amount, \$27,071 is reported as an intergovernmental payable.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
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## ***Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions***

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

	OPERS	STRS	Total
<b>Proportion of the Net Pension Liability:</b>			
Current Measurement Period	0.582989%	0.0188840%	
Prior Measurement Period	0.585263%	0.0190894%	
Change in Proportion	<u>-0.002274%</u>	<u>-0.0002054%</u>	
<b>Proportionate Share of the Net Pension Liability</b>			
Pension Liability	\$ 152,628,908	\$ 3,633,581	\$ 156,262,489
Pension Expense	\$ 14,553,584	\$ (509,243)	\$ 14,044,341

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred Outflows of Resources</b>			
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	\$ 30,807,019	\$ -	\$ 30,807,019
Differences between Expected and Actual Experience	2,494,590	228,823	2,723,413
Changes of Assumptions	-	167,457	167,457
County Contributions Subsequent to the Measurement Date	<u>14,167,711</u>	<u>187,458</u>	<u>14,355,169</u>
Total Deferred Outflows of Resources	<u>\$ 47,469,320</u>	<u>\$ 583,738</u>	<u>\$ 48,053,058</u>
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ -	\$ 1,989	\$ 1,989
Net Difference between Projected and Actual			
Earnings on Pension Plan Investments	-	312,415	312,415
Changes of Assumptions	-	126,045	126,045
Changes in Proportionate Share and Differences in Contributions	<u>1,162,898</u>	<u>482,221</u>	<u>1,645,119</u>
Total Deferred Inflows of Resources	<u>\$ 1,162,898</u>	<u>\$ 922,670</u>	<u>\$ 2,085,568</u>

\$14,355,169 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 in the year ending December 31, 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:

# STARK COUNTY, OHIO

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Year Ending December 31:	OPERS	STRS	Total
2025	\$ 6,615,907	\$ (504,677)	\$ 6,111,230
2026	10,250,304	242,423	10,492,727
2027	19,659,305	(183,318)	19,475,987
2028	(4,386,805)	(80,818)	(4,467,623)
Total	<u>\$ 32,138,711</u>	<u>\$ (526,390)</u>	<u>\$ 31,612,321</u>

## *Actuarial Assumptions – OPERS*

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

Projections of 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, 2022, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

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

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

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

During 2023, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the

# STARK COUNTY, OHIO

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money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was a gain of 11.2 percent for 2023.

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

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

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

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.9 percent, as well as what the County's proportionate share of the net pension liability 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)	1% Decrease	Current Discount Rate	1% Increase
	\$ 240,278,916	\$ 152,628,908	\$ 79,729,576

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
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## ***Actuarial Assumptions – STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2023, and June 30, 2022, actuarial valuation, are presented below:

Inflation	2.50 percent
Salary Increases	Varies by service from 2.50 percent to 8.50 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Cost-of-Living Adjustments (COLA)	0.00 percent

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

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

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

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

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

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

**Discount Rate.** The discount rate used to measure the total pension liability was 7.00 percent as of June 30, 2024. The projection of cash flows used to determine the discount rate assumes that employer and member contributions will be made at statutory contribution rates of 14 percent each. 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 investments of 7.00 percent was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2024.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
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## ***Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate***

The following table represents the County's proportionate share of the net pension liability as of June 30, 2024, 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 assumption:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	\$ 5,861,603	\$ 3,633,581	\$ 1,749,057

***Assumption and Benefit Changes Since the Prior Measurement Date*** Retirement rates were extended to younger ages intended to ensure that the ranges in retirement eligibility impacted participants at such ages. Demographic assumptions were changed based on the actuarial experience study for the period July 1, 2015 through June 30, 2021.

## **NOTE 11 - DEFINED BENEFIT OPEB PLANS**

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

See Note 10 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. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension 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. 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 may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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

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

# STARK COUNTY, OHIO

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OPERS members 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 cred with at least 20 years of qualified health care service credit.

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

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

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

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

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

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

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

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

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

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

# STARK COUNTY, OHIO

*Notes to the Basic Financial Statements  
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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.

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.

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. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The 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 had no contractually required contribution for 2024.

# STARK COUNTY, OHIO

Notes to the Basic Financial Statements  
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## ***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing, multiple-employer 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 the monthly Medicare Part B premiums. 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.

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. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2024, STRS did not allocate any employer contributions to post-employment health care.

## ***Net OPEB Asset, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB***

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

	OPERS	STRS
Proportion of the Net OPEB Liability (Asset):		
Current Measurement Period	0.573159%	0.0188840%
Prior Measurement Period	0.575621%	0.0190894%
Change in Proportion	-0.002462%	-0.0002054%
Proportionate Share of the Net OPEB Liability (Asset)	\$ (5,172,897)	\$ (358,193)
OPEB Expense	\$ (835,694)	\$ (78,138)

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>			
Net Difference between Projected and Actual			
Earnings on OPEB Plan Investments	\$ 3,106,621	\$ -	\$ 3,106,621
Differences between Expected and			
Actual Experience	-	15,571	15,571
Changes of Assumptions	1,331,764	44,089	1,375,853
Changes in Proportionate Share and			
Differences in Contributions	15,430	10,651	26,081
Total Deferred Outflows of Resources	<u>\$ 4,453,815</u>	<u>\$ 70,311</u>	<u>\$ 4,524,126</u>

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	OPERS	STRS	Total
<b>Deferred Inflows of Resources</b>			
Differences between Expected and Actual Experience	\$ 736,251	\$ 38,595	\$ 774,846
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	-	15,381	15,381
Changes of Assumptions	2,223,674	161,542	2,385,216
Changes in Proportionate Share and Differences in Contributions	6,302	2,520	8,822
Total Deferred Inflows of Resources	<u>\$ 2,966,227</u>	<u>\$ 218,038</u>	<u>\$ 3,184,265</u>

\$26,081 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction/addition of the net OPEB asset in 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:

Year Ending December 31:	OPERS	STRS	Total
2025	\$ (127,645)	\$ (53,848)	\$ (181,493)
2026	246,000	(23,699)	222,301
2027	2,418,227	(29,181)	2,389,046
2028	(1,048,994)	(27,025)	(1,076,019)
2029	-	(21,555)	(21,555)
Thereafter	-	7.581	7.581
Total	<u>\$ 1,487,588</u>	<u>\$ (147,727)</u>	<u>\$ 1,339,861</u>

## *Actuarial Assumptions – OPERS*

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

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

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	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

# STARK COUNTY, OHIO

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

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 Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. 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 of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 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>	

# STARK COUNTY, OHIO

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

**Discount Rate** A single discount rate of 5.70 percent was used to measure the 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) 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 an expected 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 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

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

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ 2,842,869	\$ (5,172,897)	\$ (11,812,807)

**Sensitivity of the County's Proportionate Share of the Net OPEB 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 asset. The following table presents the net liability or asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

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

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (5,387,695)	\$ (5,172,897)	\$ (4,929,167)

# STARK COUNTY, OHIO

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

## ***Actuarial Assumptions – STRS***

The total OPEB liability in the June 30, 2024, actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement:

Salary Increases	Varies by service from 2.5 percent to 8.5 percent
Payroll Increases	3.00 percent
Investment Rate of Return	7.00 percent net of investment expense, including inflation
Discount Rate of Return	7.00 percent

<b>Health Care Cost Trend Rate</b>	<b>Initial</b>	<b>Ultimate</b>
Medical		
Pre-Medicare	7.50 percent	3.94 percent
Medicare	-112.22 percent	3.94 percent
Prescription Drug		
Pre-Medicare	8.00 percent	3.94 percent
Medicare	-15.14 percent	3.94 percent

For healthy retirees the 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 Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Actuarial assumptions used in the June 30, 2024, valuations are based on the results of the latest available 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:

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

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

\*\*10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and is net of investment expenses. Over a 30-year period, STRS investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

# STARK 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 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 those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected benefit payments 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 Rate 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 of June 30, 2023, calculated using health care cost trend rates that are one percentage point lower and one percentage point higher than the current health care cost trend rates.

	Current		
	1% Decrease	Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ (291,234)	\$ (358,193)	\$ (416,461)
County's Proportionate Share of the Net OPEB (Asset)	Current		
	1% Decrease	Trend Rate	1% Increase
	\$ (420,397)	\$ (358,193)	\$ (283,384)

**Benefit Term Changes Since the Prior Measurement Date** 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.

## NOTE 12. COMMITMENTS

### Contractual Commitments

The County had various contractual commitments outstanding at December 31, 2024. The majority of these contracts were for building renovations and road and bridge repair. Significant commitments amounted to \$1,811,196 for special revenue funds, \$9,197,596 for the capital projects funds and \$11,773,430 for the enterprise funds.

Based on timing of when contracts are encumbered, contractual commitments identified above may or may not be included in the following outstanding encumbrance commitments disclosed in this note. For the enterprise funds, reasons for this may include timing of when contracts are encumbered and contracts paid from these funds, which are not required to disclose encumbrance commitments.

# STARK COUNTY, OHIO

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

## ***Other Commitments***

The County utilized encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

Fund	Amount
General	\$ 2,830,914
Board of Developmental Disabilities	196,139
Mental Health	3,506,089
Children's Services	867,815
Public Assistance	744,499
Justice System Sales Tax	1,083,117
American Rescue Plan Act	19,096,724
Nonmajor Governmental	<u>15,848,182</u>
	<u>\$ 44,173,479</u>

## ***NOTE 13. INTERFUND TRANSACTIONS***

### ***Interfund Transfers***

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. During 2024, the general fund transferred \$36,000,000 to the permanent improvement fund and \$1,556,731 to the general obligation bond retirement fund.

### ***Interfund Balances***

Interfund balances for the year ended December 31, 2024, consisted of the following amounts and represent charges for services or reimbursable expenses/expenditures. 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 are expected to be paid within one year.

<i>Interfund Payable</i>	<i>Interfund Receivable</i>		
	<i>General</i>	<i>Other Governmental</i>	<i>Total</i>
<i>Sewer Fund</i>	\$ -	\$ 7,071	\$ 7,071
<i>Other Governmental Funds</i>	150,000	77,856	227,856
<i>Total</i>	<u>\$ 150,000</u>	<u>\$ 84,927</u>	<u>\$ 234,927</u>

# STARK COUNTY, OHIO

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

## NOTE 14. LONG-TERM DEBT

Changes in the County's long-term obligations during the current year were as follows:

	Outstanding 1/1/2024	Additions	Reductions	Outstanding 12/31/2024	Due Within One Year
<b>GOVERNMENTAL ACTIVITIES:</b>					
<i>SPECIAL ASSESSMENT BONDS:</i>					
2004 - \$3,488,264 - 2.00-5.25%	\$ 168,605	\$ -	\$ (168,605)	\$ -	\$ -
Various Sewer & Water Projects					
2010 - \$1,931,533 - 2.00-4.75%	613,953	-	(102,761)	511,192	107,077
Various Sewer Projects					
2010 - \$646,539 - 2.00-4.75%	41,894	-	(9,820)	32,074	10,232
Various Water Projects					
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>	<b>824,452</b>	<b>-</b>	<b>(281,186)</b>	<b>543,266</b>	<b>117,309</b>
<i>GENERAL OBLIGATION BONDS:</i>					
2018 DJFS Acquisition and Improvement Bonds					
Serial Bonds - \$1,310,000 - 3.00-4.00%	690,000	-	(130,000)	560,000	135,000
Term Bonds - \$4,015,000 - 3.25-5.00%	4,015,000	-	-	4,015,000	-
2018 - \$9,845,000 - 2.00-3.00%	4,655,000	-	(1,125,000)	3,530,000	1,155,000
Communication System Bonds					
<b>TOTAL GENERAL OBLIGATION BONDS</b>	<b>9,360,000</b>	<b>-</b>	<b>(1,255,000)</b>	<b>8,105,000</b>	<b>1,290,000</b>
<i>DIRECT BORROWINGS:</i>					
<i>OPWC LOANS:</i>					
2007 - \$250,200 - 0%					
Atwater Avenue Bridge	68,805	-	(12,510)	56,295	12,510
2008 - \$798,630 - 0%					
Portage Street & Lutz Avenue	199,654	-	(39,931)	159,723	39,932
2009 - \$733,800 - 0%					
Project #CS03K	403,590	-	(24,460)	379,130	24,460
2009 - \$881,249 - 0%					
Walnut Avenue Bridge	499,374	-	(29,375)	469,999	29,375
2009 - \$433,262 - 0%					
Third Street NW, Bridge	245,516	-	(14,441)	231,075	14,442
2009 - \$291,190 - 0%					
Various Road Resurfacing	34,910	-	(13,964)	20,946	20,946
2012 - \$431,709 - 0%					
Battlesburg St. Bridge	295,002	-	(14,390)	280,612	14,390
2014 - \$600,000 - 0%					
Baum St. Bridge	440,000	-	(20,000)	420,000	20,000
2017 - \$724,500 - 0%					
Beck Avenue Bridge	433,291	-	(18,054)	415,237	18,054
2017 - \$350,000 - 0%					
Fulton Avenue Storm Sewer	285,831	-	(11,667)	274,164	11,667
2017 - \$655,000 - 0%					
Liberty Church St. Bridge	550,352	-	(21,166)	529,186	21,167
2019 - \$618,320 - 0%					
Gambrinus Ave. Bridge	556,487	-	(20,614)	535,873	20,611
2020 - \$320,420 - 0%					
Grove Dell Street SE Bridge	288,380	-	(10,678)	277,702	10,680
2022 - \$689,693 - 0%					
Kenyon Ave. Bridge	666,703	-	(22,990)	643,713	22,990
2022 - \$767,009 - 0%					
Price Street Bridge	741,442	-	(25,567)	715,875	25,567
2023 - \$377,000 - 0%					
Willowdale Ave. Bridge	377,000	-	(6,283)	370,717	12,567
2024 - \$543,900 - 0%					
State Street Bridge	-	543,900	-	543,900	9,065
<b>TOTAL DIRECT BORROWINGS</b>	<b>6,086,337</b>	<b>543,900</b>	<b>(306,090)</b>	<b>6,324,147</b>	<b>328,423</b>
<i>NET PENSION/OPEB LIABILITY - OPERS and STRS</i>					
CLAIMS	171,448,378	-	(22,969,963)	148,478,415	-
COMPENSATED ABSENCES *	2,169,888	31,578,874	(31,875,255)	1,873,507	1,873,507
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>\$ 204,347,942</b>	<b>\$ 32,965,097</b>	<b>\$ (56,687,494)</b>	<b>\$ 180,625,545</b>	<b>\$ 4,340,613</b>

# STARK COUNTY, OHIO

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

	<i>Outstanding</i> <i>1/1/2024</i>	<i>Additions</i>	<i>Reductions</i>	<i>Outstanding</i> <i>12/31/2024</i>	<i>Due Within</i> <i>One Year</i>
<b>BUSINESS TYPE ACTIVITIES</b>					
<i>GENERAL OBLIGATION BONDS:</i>					
2004 - \$1,586,736 - 2.00 - 5.25%	\$ 116,395	\$ -	\$ (116,395)	\$ -	\$ -
<i>Sewer Project 517</i>	2,174,153	-	(272,419)	1,901,734	282,690
2010 - \$6,356,928 - 2.00-4.75%					
<i>Sewer Refunding</i>	2,290,548	-	(388,814)	1,901,734	282,690
<i>TOTAL GENERAL OBLIGATION BONDS</i>					
<i>DIRECT BORROWINGS:</i>					
<i>OPWC LOANS:</i>					
2013 - \$404,250 - 0%	16,958	-	(16,958)	-	-
<i>Sewer Project #566</i>					
2014 - \$82,881 - 0%	4,147	-	(4,147)	-	-
<i>Sewer Project #549</i>					
2015 - \$440,135 - 0%	132,040	-	(66,021)	66,019	44,016
<i>Sewer Project #567</i>					
<i>TOTAL OPWC LOANS</i>	153,145	-	(87,126)	66,019	44,016
<i>OWDA LOANS:</i>					
2001- \$4,691,450	326,834	-	(326,834)	-	-
<i>Nimishillen 5.27%</i>					
<i>TOTAL DIRECT BORROWINGS:</i>	479,979	-	(413,960)	66,019	44,016
<i>INTERGOVERNMENTAL LOANS:</i>					
2005 - \$21,250,000	1,190,320	-	(593,550)	596,770	596,770
<i>Sewer Rights - Massillon City - 1.26%</i>					
2012 - \$1,380,759	55,086	-	-	55,086	55,086
<i>Sewer Rights - Summit #Q908 - 3.20%</i>					
2018 - \$2,130,812	1,454,398	-	(100,303)	1,354,095	100,304
<i>Sewer Rights - Massillon City - 6922</i>					
2018 - \$14,807,540	10,635,268	-	(719,695)	9,915,573	721,711
<i>Sewer Rights - Massillon City - 7206</i>					
<i>TOTAL INTERGOVERNMENTAL LOANS</i>	13,335,072	-	(1,413,548)	11,921,524	1,473,871
<i>NET PENSION/OPEB LIABILITY - OPERS</i>					
<i>COMPENSATED ABSENCES</i>	9,178,850	-	(1,394,776)	7,784,074	-
<i>TOTAL BUSINESS-TYPE ACTIVITIES</i>	750,207	89,285	-	839,492	48,814
	<u>\$ 26,034,656</u>	<u>\$ 89,285</u>	<u>\$ (3,611,098)</u>	<u>\$ 22,512,843</u>	<u>\$ 1,849,391</u>

\* The change in compensated absences above is a net change for the year.

Enterprise general obligation bonds will be paid from user charges. The Ohio Water Development Authority (OWDA) and Ohio Public Works Commission (OPWC) loans will be paid from revenues derived by the County from the operation of the water and sewer system, with the exception of the OWDA loan related to the Nimishillen project, which will be paid from special assessments from property owners. Claims are paid from the self-insurance and workers' compensation internal service funds. For more information on claims, see Note 8. Compensated absences will be paid from the fund from which the employees' salaries are paid, primarily the general, board of developmental disabilities and the public assistance funds, which is the same as in prior years. There are no repayment schedules for the net pension liability and net OPEB liability; however, employer pension and OPEB contributions are paid from the fund from which the employees' salaries are paid. For additional information related to the net pension liability and net OPEB (asset)liability see Notes 10 and 11.

# STARK COUNTY, OHIO

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

The County's voted legal debt margin was \$257,148,282 with an unvoted debt margin of \$103,459,313 at year-end.

The following is a summary of the County's future annual principal and interest requirements to retire special assessment bonds and OPWC loans.

Fiscal Year	Governmental Activities				
	Special Assessment Bonds		General Obligation Bonds		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2025	\$ 117,309	\$ 25,218	\$ 1,290,000	\$ 268,407	\$ 328,423
2026	122,295	20,232	1,315,000	234,131	316,542
2027	128,104	14,424	1,340,000	194,681	316,541
2028	70,751	8,339	145,000	154,481	322,796
2029	51,187	4,978	150,000	150,132	264,099
2030-2034	53,620	2,547	830,000	649,831	1,320,502
2035-2039	-	-	995,000	486,144	1,332,733
2040-2044	-	-	1,200,000	295,700	1,015,734
2045-2049	-	-	840,000	63,750	773,554
2050-2054	-	-	-	-	333,223
<i>Totals</i>	<u>\$ 543,266</u>	<u>\$ 75,738</u>	<u>\$ 8,105,000</u>	<u>\$ 2,497,257</u>	<u>\$ 6,324,147</u>

During 2010, the County issued bonds of \$9,385,000 for the purpose of refunding three previous bond issuances and paying off bond anticipation notes of \$6,710,000. At the time of the refunding, the three bonds had outstanding balances of \$855,000, \$1,475,000 and \$445,000, net of \$100,000 that the County paid as part of the issuance agreement. At the date of refunding, \$2,798,602 (including premium and after underwriting fees) was deposited in a refunding escrow fund to provide all future payments on the refunded bonds. As of December 31, 2016, the final defeased bonds have been called. The refunding bonds were issued with a premium of \$70,743 and had issuance costs of \$143,350. Due to the immaterial nature of the net effect of the premium and costs in relation to the issuance, both items will not be amortized over the life of the bond. The issuance resulted in a difference between the cash flow required to service the old debt and the cash flows required to service the new debt of \$536,329. The issuance resulted in an economic gain of \$477,505.

In 2018, Stark County issued general obligation bonds to provide resources for acquisition and permanent improvements related to the Job and Family Services Midtown building. The general obligation bonds included \$1,310,000 of serial bonds that will mature on December 1, 2028 and \$4,015,000 of term bonds that will mature on December 1, 2047.

In 2018, Stark County issued \$9,845,000 of Series 2018 General Obligation Communications System Improvement Bonds. The bonds were issued for the purpose of paying costs of improving the Countywide public safety communications system, by acquiring, constructing, equipping, installing and otherwise improving real and personal property and interests therein, including equipment and structures therefor, together with all related appurtenances and site improvements, and to retire, together with other funds available to the County, the County's outstanding Countywide Public Safety Communications System Improvements Notes, Series 2017. The bonds mature on December 1, 2027.

All of the County's general obligation bonds are backed by the full faith and credit of the County.

# STARK COUNTY, OHIO

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

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

In the event of default, as defined by each OPWC loan agreement, the amount of default will be subject to 8 percent interest on all amounts due from date of default. Additionally, the Lender may declare all amounts immediately due and payable or require the County Treasurer to pay the amounts due from funds appropriated to the county's undivided local government fund. The lender will also be entitled to collect any cost incurred in the event of default.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid Project Participation Principal amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

## Intergovernmental Loans

In 2001 and 2016, Stark County entered into contractual agreements with the City of Massillon for the expansion and improvement of existing facilities and processes of a wastewater treatment plant that is in Stark County and that Stark County residents are able to tap into. The projects were financed mainly by OWDA debt issued in 2005 and 2016 by the City of Massillon. All proceeds were received by the City of Massillon and the City of Massillon is responsible for the debt retirement and maintenance. The plant is a capital asset of the City of Massillon.

In 1996 and 2004, Stark County entered into contractual agreements with Summit County for the improvement of the Upper Tuscarawas Wastewater Treatment Plant through upgrades and equipment additions. Stark County residents are able to tap into this facility. The improvements will be financed through General Obligation bonds, OWDA debt and OPWC debt issued in 1996 and 2005 by Summit County. All proceeds were received by Summit County and Summit County is responsible for the debt retirement and maintenance. The plant is a capital asset of Summit County. The annual interest rates of the obligations vary.

The total amount owed for these loans has been recorded on Stark County's books as a long-term liability in the sewer enterprise fund. Amounts have been recorded as sewer rights in the Stark County sewer enterprise fund capital assets. These amounts will be amortized over the useful life of the asset to the respective City and County.

The following is a summary of the County's future annual principal and interest requirements to retire general obligation bonds, OWDA Loans, OPWC Loans and Intergovernmental Loans.

Fiscal Year	Business-Type Activities					
	General Obligation Bonds		OPWC Loans		Intergovernmental Loans	
	Principal	Interest	Principal	Principal	Interest	
2025	\$ 282,690	\$ 88,919	\$ 44,016	\$ 1,473,871	\$ 27,259	
2026	292,705	76,905	22,003	824,037	25,237	
2027	306,896	63,001	-	826,065	23,209	
2028	324,249	48,424	-	828,098	21,175	
2029	338,813	33,022	-	830,138	19,136	
2030-2034	356,381	16,928	-	4,181,476	64,891	
2035-2039	-	-	-	2,957,839	14,619	
<i>Totals</i>	<i>\$ 1,901,734</i>	<i>\$ 327,199</i>	<i>\$ 66,019</i>	<i>\$ 11,921,524</i>	<i>\$ 195,526</i>	

# STARK COUNTY, OHIO

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

## NOTE 15. TRANSACTIONS INVOLVING FUTURE REVENUES

GASB 48 requires certain disclosures regarding transactions involving future revenues. Stark County has pledged the proceeds from special assessments to repay \$1.4 million in bonds outstanding issued during the years 1997 through 2010 to finance various sewer and water projects. These special assessments are levied against benefiting property owners and are projected to produce 100 percent of the debt service requirements. In the event that a property owner would fail to pay the assessment, payment would be made by the County. For 2024, principal and interest paid totaled \$318,509. At December 31, 2024, the outstanding balance for the special assessment bonds was \$543,266 and payments were scheduled to be made through the year 2030.

## NOTE 16. FUND BALANCES

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

	General	Board of Developmental Disabilities	Mental Health	Children's Services	Public Assistance	Justice System Sales Tax	American Rescue Plan Act	Other Governmental Funds	Total
<b>Nonspendable for:</b>									
Inventory	\$ 471,527	\$ 162,965	\$ 4,436	\$ -	\$ 168,340	\$ 319,411	\$ -	\$ 1,199,912	\$ 2,326,591
Prepays	953,328	318,296	74,049	123,304	37,742	270,369	-	288,597	2,065,685
Unclaimed Monies	2,890,635	-	-	-	-	-	-	-	2,890,635
<b>Total Nonspendable</b>	<b>4,315,490</b>	<b>481,261</b>	<b>78,485</b>	<b>123,304</b>	<b>206,082</b>	<b>589,780</b>	<b>-</b>	<b>1,488,509</b>	<b>7,282,911</b>
<b>Restricted for:</b>									
Capital Outlay	-	-	-	-	-	-	189,553	992,801	1,182,354
Debt Service	-	-	-	-	-	-	-	161,356	161,356
Road & Bridge Repair	-	-	-	-	-	-	-	9,004,233	9,004,233
Real Estate Assessment	-	-	-	-	-	-	-	7,196,474	7,196,474
Community Development	-	-	-	-	-	-	-	3,130,403	3,130,403
Public Safety *	-	-	-	-	-	55,696,774	-	13,524,294	69,221,068
Court Operations	-	-	-	-	-	-	-	5,168,782	5,168,782
Health & Human Svc	-	51,094,962	16,281,416	31,130,449	6,770,242	-	-	2,865,097	108,142,166
Other Purposes	-	-	-	-	-	-	-	1,739,870	1,739,870
<b>Total Restricted</b>	<b>-</b>	<b>51,094,962</b>	<b>16,281,416</b>	<b>31,130,449</b>	<b>6,770,242</b>	<b>55,696,774</b>	<b>189,553</b>	<b>43,783,310</b>	<b>204,946,706</b>
<b>Committed for:</b>									
Building Inspections	1,766,026	-	-	-	-	-	-	-	1,766,026
Capital Outlay **	-	-	-	-	-	-	-	40,105,767	40,105,767
Other Purposes	3,333,325	-	-	-	-	-	-	-	3,333,325
<b>Total Committed</b>	<b>5,099,351</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,105,767</b>	<b>45,205,118</b>
<b>Assigned for:</b>									
Legislative & Executive	1,962,759	-	-	-	-	-	-	-	1,962,759
Judicial - Court Operations	403,773	-	-	-	-	-	-	-	403,773
Public Safety - Coroner	89,436	-	-	-	-	-	-	-	89,436
Human Services	171,243	-	-	-	-	-	-	-	171,243
Capital Outlay	-	-	-	-	-	-	-	6,775	6,775
<b>Total Assigned</b>	<b>2,627,211</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,775</b>	<b>2,633,986</b>
<b>Unassigned</b>	<b>39,518,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(101,622)</b>	<b>39,417,017</b>
<b>Total Fund Balance</b>	<b>\$ 51,560,691</b>	<b>\$ 51,576,223</b>	<b>\$ 16,359,901</b>	<b>\$ 31,253,753</b>	<b>\$ 6,976,324</b>	<b>\$ 56,286,554</b>	<b>\$ 189,553</b>	<b>\$ 85,282,739</b>	<b>\$ 299,485,738</b>

\* This amount includes, most significantly, amounts restricted for the 911 system and various Sheriff programs including probation, house arrest and juvenile justice programs.

\*\* This amount includes, most significantly, amounts committed for various Commissioners programs.

At December 31, 2024, the Engineer's Construction capital projects fund had a deficit fund balance of \$101,622 as a result of adjustments for accrued liabilities. The general fund is liable for any deficit in this fund and will provide transfers when cash is required, not when accruals occur.

# **STARK COUNTY, OHIO**

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

## **NOTE 17. CONTINGENT LIABILITIES**

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

Several claims and lawsuits are pending against the County. In the opinion of the County Prosecuting Attorney, the outcome of several of these claims and lawsuits is unable to be determined. County management believes that these claims and lawsuits will not have a material effect on the County's financial statements.

## **NOTE 18. GASB 83, CERTAIN ASSET RETIREMENT OBLIGATIONS**

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 (OAC) 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 County has four USTs actively in use. In accordance with OAC Section 1301-7-9, and applicable accounting standards, the County believes an asset retirement obligation (ARO) to be present, however, while the County is familiar with the requirements, the cost to satisfy these requirements is not reasonably estimable at this time and therefore an ARO is not recognized in the County's financial statements.

## **NOTE 19. STARK COUNTY PORT AUTHORITY**

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

The Stark County Port Authority (SCPA) is a body politic and corporate established to promote, develop and advance the general welfare, commerce, and economic development of Stark County and its citizens, and to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The SCPA is directed by a five-member Board appointed by the Stark County Commissioners.

The SCPA is a component unit of Stark County due to the members of the SCPA's Board being appointed by the Stark County Board of Commissioners and being economically dependent on the County for operating subsidies.

The SCPA's management believes these financial statements present all activities for which the SCPA is financially accountable. The SCPA was formed in June 1995 and became independent from Stark County as their fiscal agent in May 1998.

### ***Summary of Significant Accounting Policies***

The basic financial statements of the SCPA have been prepared in conformity with accounting principles generally accepted in the United States of America (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 SCPA's significant accounting policies are described below.

# STARK COUNTY, OHIO

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

## *Basis of Presentation*

Enterprise fund accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

## *Measurement Focus and Basis of Accounting*

Enterprise fund accounting uses a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources 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 total net position. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The accrual basis of accounting is used for reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

## *Budgetary Process*

The Ohio Revised Code Section 4582.13 required that each fund be budgeted annually. This budget includes estimated receipts and appropriations. According to the bylaws of the SCPA, the Board shall adopt an appropriation resolution. The SCPA reserves (encumbers) appropriations when commitments are made. Encumbrances outstanding at year end are carried over, and are not re-appropriated. GAAP does not require enterprise funds to present budgetary statements; therefore, budgetary statements have not been included.

## *Cash and Cash Equivalents*

To improve cash management, cash received by the SCPA is pooled. Individual fund integrity is maintained through the SCPA's records.

During 2024, investments were limited to Star Ohio. Except for investments in STAR Ohio, investments are reported at fair value, which is based on quoted market prices.

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 SCPA measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

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.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the SCPA are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

# STARK COUNTY, OHIO

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

## *Capital Assets and Depreciation*

Capital assets are capitalized at cost and updated for additions and deletions during the year. At fiscal year end, the SCPA had no capital assets.

## *Assets Held*

At fiscal year end, the SCPA had assets held which included only the specific roadways within the Hall of Fame Village (HOFV), which were acquired in connection with a portion of the HOFV TIF financing in 2023 and pledged as a SCPA asset which will be eligible for a negotiated amount upon full repayment of the corresponding debt obligation. The assets held are reported at cost and depreciation is not recognized.

## *Operating Revenues and Expenses*

Operating revenues are those revenues that are generated directly from the primary activity of the SCPA. For the Port Authority, these revenues are charges for services for leases, operating grants and loan receipts. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the SCPA. All revenues and expenses not meeting this definition are reported as nonoperating.

## *Net Position*

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the SCPA or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

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

## *Estimates*

The preparation of financial statements in conformity with GAAP 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.

## *Deposits and Investments*

State statutes classify monies held by the SCPA into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the SCPA treasury, 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 the Board of Directors 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.

# STARK COUNTY, OHIO

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

Interim deposits are deposits of interim monies. Interim monies are those monies 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.

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

1. United States Treasury Notes, Bills, Bonds, 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, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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 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 items (1) and (2) above and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days and two hundred seventy days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time,

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

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

# STARK COUNTY, OHIO

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

**Deposits** The carrying amount of the SCPA's deposits was \$370,955 at December 31, 2024. Based on the criteria described in GASB Statement No. 40, *Deposits and Investment Risk Disclosures*, as of December 31, 2024, \$250,000 was covered by the FDIC, \$120,955 was covered by the Ohio Pooled Collateral System (OPCS).

Custodial credit risk is the risk that, in the event of bank failure, the SCPA will not be able to recover deposits or collateral securities that are in the possession of an outside party. The SCPA has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by: (a) eligible securities pledged to the SCPA 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 (b) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total 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 SCPA's depository institution was approved for a reduced collateral rate of 85% through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the SCPA to a successful claim by the FDIC.

**Investments** At year-end, the SCPA had the following investments and maturities:

<i>Investment Type</i>	<i>Amount</i>	<i>Investment Maturities</i>
		<i>6 months or less</i>
<i>Net Asset Value (NAV):</i>		
STAR Ohio	<u>\$ 1,000,260</u>	<u>\$ 1,000,260</u>

***Fair Value Measurements:*** The SCPA categorizes its fair value measurements within the fair value hierarchy established by GAAP. 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 SCPA had no qualifying investments at December 31, 2024.

***Interest Rate Risk:*** Interest rate risk arises as potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the SCPA's investment policy limits investment portfolio maturities to five years or less.

***Credit Risk:*** STAR Ohio carries a rating of AAA by Standard & Poor's. The SCPA has no investment policy dealing with investment credit risk beyond the requirements in State statutes. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The SCPA's investment policy does not specifically address credit risk beyond requiring the SCPA to only invest in securities authorized by State statute.

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

# STARK COUNTY, OHIO

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

*Concentration of Credit Risk:* The SCPA places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the SCPA at year-end:

<i>Investment Type</i>	<i>Fair Value</i>	<i>% of Total</i>
<i>Net Asset Value (NAV):</i>		
<i>STAR Ohio</i>	<u>\$ 1,000,260</u>	<u>100.00%</u>

## ***Risk Management***

The SCPA has obtained commercial crime and public officials' liability insurance from the Westfield Insurance Company. There has not been a significant reduction of coverage from the prior year and settled claims have not exceeded commercial coverage in any of the last three years.

## ***Related Party Transactions***

The SCPA contracts with the SDB to maintain the SCPA's files and records in addition to providing facilities and related administrative functions. The SCPA paid the SDB \$69,600 under the term of the contract.

## ***Debt/Loans Payable***

At year-end, debt outstanding totaled \$188,794,199, down from the \$206,945,630 debt outstanding at the prior year-end.

	<i>Balance</i> <i>12/31/2023</i>	<i>Additions</i>	<i>Reductions</i>	<i>Balance</i> <i>12/31/2024</i>
<i>Snackhouse/Geis Refinance 2019</i>	\$ 27,400,000	\$ -	\$ (27,400,000)	\$ -
<i>Omni</i>	8,782,601	-	(404,515)	8,378,086
<i>Hendrickson</i>	15,752,702	-	(2,408,837)	13,343,865
<i>Schroer</i>	9,918,750	-	(622,917)	9,295,833
<i>ABC Gardens Project I, II, III</i>	16,325,696	12,894,838	-	29,220,534
<i>HOFV 2021 - Center for Excellence</i>	14,857,976	-	-	14,857,976
<i>TSC Tractor</i>	83,462,905	-	-	83,462,905
<i>Stark County Revolving Loan</i>	5,000,000	-	-	5,000,000
<i>HOFV 2022 TDD Project</i>	7,345,000	-	(160,000)	7,185,000
<i>HOFV 2023 TIF Project</i>	18,100,000	-	(50,000)	18,050,000
<i>Total</i>	<u>\$ 206,945,630</u>	<u>\$ 12,894,838</u>	<u>\$ (31,046,269)</u>	<u>\$ 188,794,199</u>

*Geis* In 2018, the SCPA authorized up to \$41,000,000 through The Huntington Bank for the expansion at Shearer facilities in Massillon. In 2019, Geis repaid a portion of the loan and then refinanced the remaining portion. The refinancing included new issuance of \$27,400,000 at a rate of 4.77 percent for 7 years. The remaining balance was repaid in 2024.

*Omni* In 2019 the SCPA authorized up to \$10,000,000 through The Huntington Bank for the OMNI Orthopedics facilities project. The loan term includes a variable interest rate for 10 years, currently it is 3.93%. The amortization schedule is provided below.

*Hendrickson* In 2019 the SCPA authorized up to \$25,000,000 through The Huntington Bank for improving manufacturing facilities. Construction was completed in 2020 for \$22,384,830. The loan terms include a 4 percent interest rate for 11 years. The amortization is provided below.

# STARK COUNTY, OHIO

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

*Schroer* In 2019 the SCPA authorized up to \$11,500,000 through PNC Bank for construction of a new corporate headquarters and pharmacy building. The loan term includes a 4% interest rate for 10 years. The project was completed in 2020 and an amortization schedule is provided below.

*ABC Garden Project I, II, III* In 2020 the SCPA authorized up to \$4,200,000 until amended to \$17,014,000 in 2021 through Civista Bank. The purpose of the project is to acquire land on the site of the former Tam O' Shanter Golf Course and to develop housing units. The project has drawn and expended \$8,484,724 through 2021. In 2021, the SCPA authorized unused funds from this Phase I to be used in Phase II in the amount of \$7,840,972. In 2022 the SCPA authorized Phase III which included combining all related financing. In 2024, the SCPA brought on the related debt and additional draws on the loan consistent with a portion of the interest payments due. No amortization table is available.

*HOFV 2021 – Center for Excellence* In 2019 the SCPA authorized up to \$39,000,000 through The Huntington Bank for the HOFV 2021 Center for Excellence Project. The loan term includes a 5% interest rate for 30 years. The project has drawn and expended \$8,349,093 in 2022 and \$17,011,125 since project inception. No amortization schedule is available.

*Tractor Supply Company* In 2021 the SCPA authorized up to \$90,000,000 through The Huntington Bank for the construction of a new distribution facility in Navarre, Ohio. The loan term includes a 3% interest rate for 30 years. The project has no funds drawn or expended in 2024. No amortization schedule is available.

*HOFV Project (Revolving Loan)* In 2022 the SCPA with the assistance of Stark County established a revolving loan program with the SCPA committing \$500,000 and Stark County Loaning the SCPA \$5,000,000 to be loan to HOFV Project. All interest proceeds from the loan to the HOFV will be retained in the SCPA revolving loan program for the purpose of providing loans to other businesses in the future. The HOFV has drawn and expended all \$5.0 million in 2022. The loan has a 6% interest rate and mature with a \$5.0 million balloon payment due August 30, 2029.

*HOFV TDD Project* In 2022 the SCPA with the assistance of the Ohio Department of Development authorized up to \$7,500,000 for the HOFV Center for Performance LLC. The loan term includes a 5.413% interest rate for 24.12 years. The HOFV has drawn all \$7.5 million in 2022.

*HOFV TIF Project* In 2023 the SCPA authorized up \$18,100,000 for the HOFV for the purpose of retiring related TIF financing originally issued with the assistance of the Summit County Port Authority and for the purpose SCPA financing the acquisition of the HOFV internal roadway valued at \$6,767,544 removing the debt obligations from the HOFV and transferring future TIF distributions from the City of Canton to SCPA for the purposes of retiring the debt obligation. The loan term includes a 6.375% interest rate for 25 years and will mature on December 30, 2048.

In addition, it restructures the existing debt associated with the HOFV internal roadway system. Within this portion of the debt the Port Authority acquired roadway assets of approximately \$6.8 million as pledged assets against the issuance that become the property of the Port Authority, which shall be reported as "assets held", as these assets may be repurchased by the HOFV upon complete repayment of the debt at a negotiated depreciated value. The Port Authority will reflect the outstanding receivable related to this financing of the assets, and funds held for repayment, to not affect it stated net position positively or negatively while these TIF funds are collected, and the loan repaid.

# STARK COUNTY, OHIO

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

Amortization of the debt, including interest, is scheduled as follows:

Year Ending	Huntington				PNC	
	Omni		Hendrickson		Schroer	
December 31	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 424,238	\$ 157,551	\$ 2,321,925	\$ 498,075	\$ 575,000	\$ 215,980
2026	444,923	149,135	2,417,862	402,138	575,000	201,213
2027	466,616	140,308	2,520,923	312,480	575,000	186,445
2028	489,366	131,051	2,621,117	198,883	575,000	171,677
2029	513,680	129,480	2,722,840	84,806	575,000	157,850
2030-2032	6,039,263	20,911	739,198	17,861	6,420,833	169,780
	<u>\$ 8,378,086</u>	<u>\$ 728,436</u>	<u>\$ 13,343,865</u>	<u>\$ 1,514,243</u>	<u>\$ 9,295,833</u>	<u>\$ 1,102,945</u>

Year Ending	HOFV 2022 Revolving Loan		HOFV 2022 TDD Bond		HOFV 2023 TIF Bond	
	Principal	Interest	Principal	Interest	Principal	Interest
December 31						
2025	\$ -	\$ 304,167	\$ 170,000	\$ 386,624	\$ 55,000	\$ 1,149,891
2026	-	304,167	180,000	377,286	70,000	1,146,225
2027	-	304,167	190,000	367,407	90,000	1,141,284
2028	-	304,167	200,000	356,987	150,000	1,134,591
2029	-	304,167	215,000	346,026	180,000	1,124,550
2030-2034	5,000,000	305,000	1,270,000	1,539,593	1,610,000	5,382,891
2035-2039	-	-	1,675,000	1,149,586	3,195,000	4,618,847
2040-2044	-	-	2,215,000	633,186	5,145,000	3,369,029
2045-2046	-	-	1,070,000	73,481	7,555,000	1,409,990
	<u>\$ 5,000,000</u>	<u>\$ 1,825,835</u>	<u>\$ 7,185,000</u>	<u>\$ 5,230,176</u>	<u>\$ 18,050,000</u>	<u>\$ 20,477,298</u>

### Loans Receivable

As of December 31, 2024, the loan receivable amount totaled \$182,587,967 down from the \$200,228,703 loan receivable at, December 31, 2023. The decrease is the net effect of financing and related to full repayment of \$27.4 million for Geis Snackhouse, an increase of \$12.9 million related to ABC Gardens Phase I, II, and III consolidation and continued draws on loan for a portion of interest on the loan. Other offsetting decreases include repayments for HOFV TDD of \$160,000, for Omni of \$404,515, for Hendrickson of \$2,408,837, and \$622,917 for Schroer. The HOFV TDD and HOFV TIF Projects are supported by dedicated intergovernmental distributions and related payments. The HOFV TIF includes the SCPA asset acquisition of existing roadway however, all other projects with remaining debt will immediately convey upon repayment, consistent with the terms of their respective project and financing agreement; therefore, the expenses are included as loans receivable as incurred. The revenue will be utilized to retire the corresponding debt related to the projects.

### Subsequent Events

Since December 31, 2024, Hendrickson has made \$1,410,000 in principal/interest payments, Schroer made \$413,094 in principal/interest payments, HOFV 2022 TDD made \$279,462 in principal/interest payments, HOFV 2023 TIF made \$600,344 in principal/interest payments, ABC Gardens had additional loan draws but then elected to pay off the full outstanding \$29 million, and OMNI has paid off the outstanding \$8.4M loan balance.

# STARK COUNTY, OHIO

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

## **NOTE 20. STARK COUNTY LAND REUTILIZATION CORPORATION**

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

The Stark County Land Reutilization Corporation (the “Corporation”) is a county land reutilization corporation that was formed on March 21, 2012 when the Stark County Board of Commissioners authorized the incorporation of the Corporation under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The purpose of the Corporation is for reclaiming, rehabilitating or reutilizing economically non-productive land throughout Stark County (the “County”). The Corporation can potentially address parcels where the fair market value of the property has been greatly exceeded by the delinquent taxes and assessed liens and are therefore not economically feasible to initiate foreclosure actions upon. By establishing the Corporation, the County can begin to address dilapidated housing issues in communities located in the County and also return properties to productive use. The Corporation has been designated as the County’s agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of five members including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation, based on the population according to the most recent federal decennial census, that is located in the County, (4) one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent federal decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Corporation board. The term of office of each ex officio director runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years.

The Corporation is a political subdivision of the State of Ohio. In accordance with the Governmental Accounting Standards Board (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*, the Corporation’s primary government and basic financial statements include components units which are defined as legally separate organizations for which the Corporation is financially accountable. The Corporation is financially accountable for an organization if the Corporation appoints a voting majority of the organization’s governing board and (1) the Corporation is able to significantly influence the programs or services performed or provided by the organization; or impose its will over the organization; or (2) the Corporation is legally entitled to or can otherwise access the organization’s resources; or (3) the Corporation is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Corporation is obligated for the debt of organization. The Corporation does not have any component units and does not include any organizations in its presentation. The Corporation’s management believes these basic financial statements present all activities for which the Corporation is financially accountable. The Corporation is a component unit of Stark County, Ohio.

### ***Summary of Significant Accounting Policies***

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

# STARK COUNTY, OHIO

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

## *Basis of Presentation*

The Corporation's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities.

### Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the Corporation as a whole. These statements include the financial activities of the primary government. These statements usually distinguish between those activities of the Corporation that are governmental and those that are business-type. The Corporation, however, does not have any business-type activities or fiduciary funds.

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

## *Measurement Focus*

### Government-Wide Financial Statements

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets, all deferred outflows of resources, all liabilities and all deferred inflows of resources associated with the operation of the Corporation 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.

## *Basis of Accounting*

Basis of accounting determines when transactions are recorded on the financial records and reported on the financial statements. The financial statements are prepared using the accrual basis of accounting.

### Revenues - Exchange and Nonexchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include grants, entitlements and donations. Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Corporation must provide local resources to be used for a specified purpose, and expense requirements, in which the resources are provided to the Corporation on a reimbursement basis.

# STARK COUNTY, OHIO

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

## Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. There were no deferred outflows of resources at year-end.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. There were no deferred inflows of resources at year-end.

## Expenses/Expenditures

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

## *Budgetary Process*

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for purely governmental entities. The Board of Directors of the Corporation adopts an annual budget prior to the beginning of the fiscal year. Appropriations and subsequent amendments are approved by the Board of Directors during the year as required.

## *Federal Income Tax*

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

## *Cash and Cash Equivalents*

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

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. Investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents.

## *Prepayments*

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items. These items are reported as assets using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expense is reported in the year in which services are consumed.

# STARK COUNTY, OHIO

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

## *Assets Held for Resale*

Assets held for resale represent properties purchased by or donated to the Corporation. All properties are recorded at the estimated net realizable value. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. Properties with demolished homes could be transferred to the city or township they are in after demolition; parcels may be merged with adjacent parcels for development or green space projects; or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost.

## *Accrued Liabilities and Long-Term Obligations*

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements.

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 fund.

## *Net Position*

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had no restricted net position at December 31, 2024.

## *Intergovernmental Revenue*

The Corporation receives operating income through Stark County. This money represents 5 percent of all collections on current unpaid and delinquent property taxes once these taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation upon the Corporation's written request. In addition, the Corporation receives State grant funding.

## *Estimates*

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

## *Extraordinary and Special Items*

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the Corporation Administration and that are either unusual in nature or infrequent in occurrence. The Corporation had no extraordinary or special items during the year.

# STARK COUNTY, OHIO

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

## ***Accountability and Compliance***

### ***Change in Accounting Principles***

For 2024, the Corporation has implemented certain paragraphs from GASB Implementation Guide No. 2021-1, certain paragraphs of GASB Statement No. 99, “*Omnibus 2022*”, GASB Statement No. 100, “*Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*”, Implementation Guide No. 2023-1 and GASB Statement No.101, “*Compensated Absences*”.

GASB Implementation Guide 2021-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2021-1 did not have an effect on balances previously report by the Corporation.

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

GASB Statement No. 100 is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide 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 Corporation.

GASB Implementation Guide 2023-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2023-1 did not have an effect on the financial statements of the Corporation.

GASB Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The implementation of GASB Statement No. 101 did not have an effect on the financial statements of the Corporation.

## ***Deposits and Investments***

### ***Deposits with Financial Institutions***

At year-end, the carrying amount of all Corporation deposits was \$797,673 and the bank balance of all deposits was \$809,880. Of the bank balance, \$250,000 was covered by FDIC and the remaining was covered by the Ohio Pooled Collateral System.

Custodial credit risk is the risk that, in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Corporation’s and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the

# STARK COUNTY, OHIO

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

deposits being secured or a rate set by the Treasurer of State. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

## ***Investments***

As of year-end, the Corporation had the following investments and maturities:

<i>Measurement/Investment Type</i>	<i>Amount</i>	<i>Investment</i>
		<i>Maturities</i>
<i>Amortized Cost:</i>		<i>6 months or less</i>
<i>STAR Ohio</i>	<u>\$ 2,780,758</u>	<u>\$ 2,780,758</u>

The Corporation's investments are valued using quoted market prices (Level 1 inputs).

*Interest Rate Risk:* As a means of limiting its exposure to fair value losses arising from rising interest rates and according to State law, the Corporation's investment policy limits investment portfolio maturities to five years or less.

*Credit Risk:* Standard & Poor's has assigned STAR Ohio an AAA money market rating. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized rating agency. The Corporation has no policy dealing with credit risk beyond the requirements of State statute.

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

*Concentration of Credit Risk:* The Corporation places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the Corporation at year-end:

<i>Measurement/Investment Type</i>	<i>Amount</i>	<i>Measurement</i>
		<i>% of Total</i>
<i>Amortized Cost:</i>		
<i>STAR Ohio</i>	<u>\$ 2,780,758</u>	<u>100.00%</u>

# STARK COUNTY, OHIO

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

## ***Risk Management***

### *General, Employee, Employers, Public Officials and Employment Practices Liability and Automobile*

The Corporation is exposed to various risks of loss related to torts; theft or damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Corporation contracted with Ohio Plan Risk Management, Inc. for various coverages during the year.

Settled claims have not exceeded the Corporation's coverage in any of the past three years and there was no significant change in insurance coverage from the prior year.

## ***Transactions with Stark County***

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Stark County Board of Commissioners to receive 5% of all collections of delinquent real property and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2024, the Corporation recognized revenues of \$635,971 for these fees that were collected by the County in 2024.

During 2024, the Corporation also entered into an agreement with the Stark County Regional Planning Commission to provide the necessary services for the overall administration and coordination of the Corporation's Land Reutilization program as well as other County departments for various services. During 2024, the Corporation paid \$443,051 in administration fees to the Stark County Regional Planning Commission and other County departments.

## ***Contingencies***

### *Grants*

The Corporation received financial assistance from State agencies in the form of grants. The disbursements of funds received under these programs generally require compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the Corporation.

### *Gas Station Remediation*

The Corporation is obligated to clean up pollution at 2433 Columbus Rd, NE known as the Starfire Gas Station. The Corporation is considered a responsible party to the cleanup costs. The Corporation is recognizing a liability in the amount of \$821,607 in accordance with GASB Statement No. 49, "*Pollution Remediation Obligations*". The Corporation anticipates grant proceeds from the Ohio Department of Development (ODOD) to reduce the overall liability, but had not been awarded the grant at December 31, 2024.

## ***Subsequent Event***

In 2025, the Corporation was awarded grants in the amount of \$3,626,258 from ODOD to assist in the remediation of the Starfire Gas Station.

**Stark County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net Pension Liability*  
*Last Ten Years*

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net Pension Liability	0.582989%	0.585263%	0.611575%	0.627104%
County's Proportionate Share of the Net Pension Liability	\$ 152,628,908	\$ 172,886,946	\$ 53,209,500	\$ 92,860,449
County's Covered Payroll	\$ 93,580,676	\$ 88,483,405	\$ 84,657,525	\$ 82,877,642
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	163.10%	195.39%	62.85%	112.05%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net Pension Liability	0.018884%	0.019089%	0.021048%	0.022490%
County's Proportionate Share of the Net Pension Liability	\$ 3,633,581	\$ 4,110,881	\$ 4,678,987	\$ 2,875,490
County's Covered Payroll	\$ 2,594,643	\$ 2,648,493	\$ 2,764,914	\$ 2,762,200
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	140.04%	155.22%	169.23%	104.10%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.50%	80.00%	78.90%	87.80%

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

	<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>		<b>2016</b>		<b>2015</b>
	0.585600%		0.609280%		0.621738%		0.633750%		0.653655%		0.680859%
\$	115,747,813	\$	166,869,439	\$	97,538,639	\$	143,913,821	\$	113,221,249	\$	82,119,169
\$	80,820,734	\$	80,292,820	\$	80,542,246	\$	93,828,971	\$	79,622,309	\$	81,499,839
	143.22%		207.83%		121.10%		153.38%		142.20%		100.76%
	82.17%		74.70%		84.66%		77.25%		81.08%		86.45%
	0.025576%		0.030810%		0.030317%		0.030481%		0.030893%		0.028587%
\$	6,188,559	\$	6,813,426	\$	6,666,010	\$	7,240,882	\$	10,340,895	\$	7,900,666
\$	3,553,029	\$	3,454,271	\$	3,463,686	\$	3,265,186	\$	3,067,543	\$	2,932,756
	174.18%		197.25%		192.45%		221.76%		337.11%		269.39%
	75.50%		77.40%		77.30%		75.30%		66.80%		72.10%

See accompanying notes to the required supplementary information.

**Stark County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions - Pension*  
*Last Ten Years*

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ 14,167,711	\$ 13,432,573	\$ 12,699,247	\$ 12,166,993
Contributions in Relation to the Contractually Required Contribution	<u>(14,167,711)</u>	<u>(13,432,573)</u>	<u>(12,699,247)</u>	<u>(12,166,993)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 98,751,539	\$ 93,580,676	\$ 88,483,405	\$ 84,657,525
Contributions as a Percentage of Covered Payroll	14.35%	14.35%	14.35%	14.37%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ 374,218	\$ 363,250	\$ 370,789	\$ 387,088
Contributions in Relation to the Contractually Required Contribution	<u>(374,218)</u>	<u>(363,250)</u>	<u>(370,789)</u>	<u>(387,088)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 2,672,986	\$ 2,594,643	\$ 2,648,493	\$ 2,764,914
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

2020	2019	2018	2017	2016	2015
\$ 11,898,117	\$ 11,599,124	\$ 11,508,139	\$ 10,725,645	\$ 11,551,941	\$ 9,794,726
<u>(11,898,117)</u>	<u>(11,599,124)</u>	<u>(11,508,139)</u>	<u>(10,725,645)</u>	<u>(11,551,941)</u>	<u>(9,794,726)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 82,877,642	\$ 80,820,734	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971	\$ 79,622,309
14.36%	14.35%	14.33%	13.32%	12.31%	12.30%
\$ 386,708	\$ 497,424	\$ 483,598	\$ 484,916	\$ 457,126	\$ 429,456
<u>(386,708)</u>	<u>(497,424)</u>	<u>(483,598)</u>	<u>(484,916)</u>	<u>(457,126)</u>	<u>(429,456)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,762,200	\$ 3,553,029	\$ 3,454,271	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

See accompanying notes to the required supplementary information.

**Stark County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)*  
*Last Eight Years (1)*

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.573159%	0.575621%	0.601670%	0.616378%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (5,172,897)	\$ 3,629,401	\$ (18,845,225)	\$ (10,981,266)
County's Covered Payroll	\$ 93,580,676	\$ 88,483,405	\$ 84,657,525	\$ 82,877,642
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-5.53%	4.10%	-22.26%	-13.25%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	107.76%	94.79%	128.23%	115.57%
<b><i>State Teachers Retirement System (STRS)</i></b>				
County's Proportion of the Net OPEB Liability (Asset)	0.018884%	0.019089%	0.021048%	0.022490%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (358,193)	\$ (371,261)	\$ (545,001)	\$ (474,174)
County's Covered Payroll	\$ 2,594,643	\$ 2,648,493	\$ 2,764,914	\$ 2,762,200
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-13.81%	-14.02%	-19.71%	-17.17%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability (Asset)	158.00%	168.50%	230.73%	174.70%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

Note: The amounts presented for each fiscal year were determined as of the measurement date, which is the prior fiscal year.

	<b>2020</b>		<b>2019</b>		<b>2018</b>		<b>2017</b>	
	0.576366%		0.601297%		0.613583%		0.624151%	
\$	79,611,118	\$	78,394,935	\$	66,630,594	\$	63,041,371	
\$	80,820,734	\$	80,292,820	\$	80,542,246	\$	93,828,971	
	98.50%		97.64%		82.73%		67.19%	
	47.80%		46.33%		54.14%		54.04%	
	0.025576%		0.030810%		0.030317%		0.030481%	
\$	(449,503)	\$	(510,000)	\$	(487,163)	\$	1,189,265	
\$	3,553,029	\$	3,454,271	\$	3,463,686	\$	3,265,186	
	-12.65%		-14.77%		-14.06%		36.42%	
	182.10%		174.70%		176.00%		47.10%	

See accompanying notes to the required supplementary information.

**Stark County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions - OPEB*  
*Last Ten Years*

	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b><i>Ohio Public Employees' Retirement System (OPERS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (1)	\$ 98,751,539	\$ 93,580,676	\$ 88,483,405	\$ 84,657,525
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%
<b><i>State Teachers Retirement System (STRS)</i></b>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 2,672,986	\$ 2,594,643	\$ 2,648,493	\$ 2,764,914
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(n/a) 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.

(1) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

2020	2019	2018	2017	2016	2015
\$ -	\$ -	\$ -	\$ 805,422	\$ 1,876,579	n/a
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(805,422)</u>	<u>(1,876,579)</u>	n/a
<u><u>\$ -</u></u>	<u><u>n/a</u></u>				
\$ 82,877,642	\$ 80,820,734	\$ 80,292,820	\$ 80,542,246	\$ 93,828,971	n/a
0.00%	0.00%	0.00%	1.00%	2.00%	n/a
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>\$ -</u>					
<u><u>\$ -</u></u>					
\$ 2,762,200	\$ 3,553,029	\$ 3,454,271	\$ 3,463,686	\$ 3,265,186	\$ 3,067,543
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

See accompanying notes to the required supplementary information.

# Stark County, Ohio

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2024

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## NOTE 1 - NET PENSION LIABILITY

### *Changes in Assumptions – OPERS*

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

	2024-2022	2021-2019	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	3.75%
Future Salary Increases, including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3.00%, simple see below			
Post-January 7, 2013 Retirees	6.90%	7.20%	7.50%	8.00%
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	2.30%, simple through 2024, then 2.05%, simple
2022-2023	3.00%, simple through 2022, then 2.05%, simple
2021	0.50%, simple through 2021, then 2.15%, simple
2020	1.40%, simple through 2020, then 2.15%, simple
2017-2019	3.00%, simple through 2018, then 2.15%, simple
2016 and prior	3.00%, simple through 2018, then 2.80%, simple

### *Changes in Benefit Terms – OPERS*

There were no significant changes in benefit terms.

### *Changes in Assumptions – STRS*

Beginning with fiscal year 2022, amounts reported 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 fiscal years 2018-2021 and fiscal year 2017 and prior are presented as follows:

# Stark County, Ohio

## Notes to the Required Supplementary Information

For the Year Ended December 31, 2024

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Fiscal Years	2024-2022	2021-2018	2017 and Prior
Inflation	2.50%	2.50%	2.75%
Projected Salary Increases	from 2.50% to 8.50%	to 2.50% at age 65	to 2.75% at age 70
Investment Rate of Return, net of investment expenses, including inflation	7.00%	7.45%	7.75%
Projected Payroll Growth	3.00%	3.00%	3.50%

Beginning with fiscal year 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. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

Beginning with fiscal year 2018, post-retirement mortality rates for healthy retirees were based on the RP2014 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 fiscal year 2017 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 Benefit Terms - STRS***

For fiscal year 2023, 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.

For fiscal year 2018, the COLA was reduced to zero.

Fiscal year 2017 and prior, COLA was 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, 2 percent COLA commences on fifth anniversary of retirement date

# Stark County, Ohio

Notes to the Required Supplementary Information  
For the Year Ended December 31, 2024

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## NOTE 2 - NET OPEB LIABILITY (ASSET)

### *Changes in Assumptions - OPERS*

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

<u>Assumption</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Wage Inflation	2.75%	2.75%	2.75%	3.25%	3.25%	3.25%
Single Discount Rate	5.70%	5.22%	6.00%	6.00%	3.16%	3.96%
Municipal Bond Rate	3.77%	4.05%	1.84%	2.00%	2.75%	3.71%
Health Care Cost Trend Rate	5.50%	5.50%	5.50%	8.50%	10.50%	10.00%

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

### *Changes in Benefit Terms – OPERS*

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

### *Changes in Assumptions – STRS*

For fiscal year 2022, the projected salary increases were changed from age based (2.5 percent to 12.50 percent) to service based (2.5 percent to 8.5 percent).

For fiscal year 2022, the discount rate was decreased from 7.45 percent to the long-term expected rate of return of 7.00.

For fiscal year 2019, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

For fiscal year 2018, the blended discount rate was increased from 3.26 percent to 4.13 percent. Valuation year per capita health care costs were updated, and the salary scale was modified. The percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased. The assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.

### *Changes in Benefit Terms – STRS*

Effective January 1, 2024, Healthcare trends were updated to reflect emerging claims and recoveries experience as well as benefit changes.

## **Stark County, Ohio**

### *Notes to the Required Supplementary Information For the Year Ended December 31, 2024*

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For fiscal year 2023, health care trends were updated to reflect emerging claims and recoveries experience

For fiscal year 2022, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2022, premium based on June 30, 2021, enrollment distribution. 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 fiscal year 2021, there were no changes to the claims costs process. Claim curves were updated to reflect the projected fiscal year 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 .1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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

For fiscal year 2018, the subsidy multiplier for non-Medicare benefit recipients was reduced from 2.1 percent to 1.9 percent per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019. This was subsequently extended, see above paragraph.

# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2024*

## Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

Victim Assistance - To account for the grant received through the Attorney General's office that is expended to assist individuals who are the victims of crime.

Youth Services - To account for grant monies received from the State Department of Youth Services used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

Pass Through Grants - To account for revenue from various state and federal agencies to be disbursed to various County agencies.

HOME Program - To account for funds received from the U.S. Department of Housing and Urban Development used to provide housing rehabilitation service for the elderly and low-income residents.

911 System - To account for tax revenue used in establishing, equipping, furnishing, operating and maintaining a County-wide 911 system of safety answering points.

Child Assault Prosecution - To account for revenue received from the Children's Services levy fund to be used for the child sexual assault program.

Community Development - To account for revenue received from the Federal government to be expended for administrative costs of the community development block grant program.

Coroner Laboratory - To account for revenue received from the performance of autopsies for other counties to be used for the improvement of the County morgue.

Computer Technology - To account for monies received from County Recorder and Court fees to be used to computerize the Recorder's office and the Courts.

Delinquent Tax Assessment and Collection - To account for five percent of all collected delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments used for the purpose of collecting delinquent real estate taxes, personal property taxes, manufactured home taxes and special assessments.

Dog and Kennel - To account for the dog warden's operations, financed by sales of dog tags and kennel permits and by fine collections.

Motel Tax – To account for the collection of lodging taxes that are periodically apportioned to the subdivisions and to the County operating funds.

Immobilization and Impoundment - To account for immobilization fees and charges collected to be used to help defray the costs of the immobilization and impoundment of the vehicle.

In-Home Detention - To account for grant proceeds to be used for a pilot in-home detention program.

Motor Vehicle and Gas Tax - To account for revenue derived from motor vehicle license and gasoline taxes and interest. Expenditures in this special revenue fund are restricted by State law to County road and bridge repair/improvement programs.

# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2024*

Municipal Road – To account for revenues received from the motor vehicle gas tax and expenditures made related to the repair and maintenance of municipal roads within County.

Probate Court Conduct Business - To account for court costs expended on specific supplies as stated within the Revised Code.

Real Estate Assessment - To account for State-mandated County-wide real estate reappraisals that are funded by charges to political subdivisions located within the County.

Law Library – To account for revenue derived from fines and penalties collected by the various courts within the County as well as fees for charges for law library services and expenditures made related to the daily operations of the Law Library.

BOE Special Election – To account for special County election revenue and costs in accordance with O.R.C. 2501.17(D).

Probate Court Elder Justice Innovation Grant – To account for Federal revenue that is to be used for the development and advancement of knowledge and approaches about new and emerging issues related to elder abuse prevention and intervention.

One Ohio Opioid Settlement Fund – To account for State revenue that is to be used for the abatement of the Opioid Epidemic and to assist those permanently affected by Opioid addiction.

Other Public Safety - These funds' monies, comprised of Federal, State and local monies as well as miscellaneous sources, are used for various public safety purposes. These funds are as follows:

Sheriff's Litter Patrol, Adult Probation, Bureau of Justice Assistance Block Grant, Disaster Services-HAZMAT, House Arrest, Enforcement and Education, Violence Prevention, Indigent Drivers, Program for Addiction Rehabilitation, Emergency Preparedness Grants, Juvenile Justice, Sheriff's Law Enforcement Trust, State Probation Supervision Fees, Community Prosecution Program.

Other - Smaller Special Revenue Funds operated by the County and subsidized in part by Federal, State and local monies as well as miscellaneous sources. These funds are as follows:

Computer Justice Information System, Drug Court Planning Grant, Indigent Guardianship, Probate Court Security Grant, Board of Elections.

The following nonmajor special revenue funds are included with the general fund for GAAP Reporting purposes as they do not have a restricted or committed revenue source.

Certificate of Title Administration, Recorder's Equipment, Unclaimed Money, Building Inspection, Sheriff Rotary, Rotary Abstract Fee, Forfeiture of Subdivision Bond.

## Nonmajor Debt Service Funds

The debt service funds are used to account for the accumulation of financial resources for and the payment of, principal and interest on general long-term debt and related costs.

# STARK COUNTY, OHIO

*Fund Descriptions – Nonmajor Governmental Funds  
For the Year Ended December 31, 2024*

Special Assessment Bond Retirement - To account for the collection of special assessments from property owners for the retirement of principal, interest, and related costs on special assessment debt.

General Obligation Bond Retirement - To account for the retirement of principal, interest, and related costs of general obligation debt through transfers from the General Fund.

## Nonmajor Capital Projects Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds or trust funds).

Jail Capital Improvements - To account for note proceeds and other revenue for new construction and renovation to the County jail.

Board of Developmental Disabilities Capital - To account for transfers from the SCBDD Operating fund for all capital-related expenditures.

Ditch Maintenance - To account for the collection of special assessments to be expended for ditches and retention basins within the County.

Engineer's Construction - To account for Ohio Public Works Commission Issue II grants to be expended for infrastructure.

Permanent Improvement - To account for monies to be used on general County permanent improvements.

JFS Capital Projects – To account for bond proceeds for the purchase and renovation of JFS buildings.

The Venue TIF Fund – To account for payments in lieu of taxes to be expended on redeveloping areas where improvements are declared to be public purpose.

# Stark County, Ohio

## Combining Balance Sheet

### Nonmajor Governmental Funds

December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Investments	\$ 40,185,833	\$ 154,285	\$ 42,705,392	\$ 83,045,510
Cash and Cash Equivalents with Escrow Agents	96,205	-	153,232	249,437
Accounts Receivable	3,019,938	-	-	3,019,938
Intergovernmental Receivable	16,032,095	-	1,024,312	17,056,407
Taxes Receivable	1,583,703	-	-	1,583,703
Loans Receivable	2,723,091	-	-	2,723,091
Special Assessments Receivable	-	655,409	-	655,409
Interfund Receivable	77,856	7,071	-	84,927
Prepaid Items	288,597	-	-	288,597
Materials and Supplies Inventory	1,199,912	-	-	1,199,912
Revenue in Lieu of Taxes Receivable	-	-	256,190	256,190
<b>Total Assets</b>	<b>\$ 65,207,230</b>	<b>\$ 816,765</b>	<b>\$ 44,139,126</b>	<b>\$ 110,163,121</b>
<b>Liabilities</b>				
Accounts Payable	\$ 1,409,483	\$ -	\$ 41,071	\$ 1,450,554
Accrued Wages	925,639	-	-	925,639
Contracts Payable	2,109,733	-	2,441,495	4,551,228
Retainage Payable	96,205	-	153,232	249,437
Intergovernmental Payable	234,279	-	-	234,279
Interfund Payable	77,856	-	150,000	227,856
Matured Compensated Absences Payable	21,043	-	-	21,043
<b>Total Liabilities</b>	<b>4,874,238</b>	<b>-</b>	<b>2,785,798</b>	<b>7,660,036</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes Levied for the Next Year	680,227	-	-	680,227
Revenue in Lieu of Taxes	-	-	256,190	256,190
Unavailable Revenue	15,535,103	655,409	93,417	16,283,929
<b>Total Deferred Inflows of Resources</b>	<b>16,215,330</b>	<b>655,409</b>	<b>349,607</b>	<b>17,220,346</b>
<b>Fund Balances</b>				
Nonspendable	1,488,509	-	-	1,488,509
Restricted	42,629,153	161,356	992,801	43,783,310
Committed	-	-	40,105,767	40,105,767
Assigned	-	-	6,775	6,775
Unassigned	-	-	(101,622)	(101,622)
<b>Total Fund Balance</b>	<b>44,117,662</b>	<b>161,356</b>	<b>41,003,721</b>	<b>85,282,739</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 65,207,230</b>	<b>\$ 816,765</b>	<b>\$ 44,139,126</b>	<b>\$ 110,163,121</b>

# Stark County, Ohio

Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2024

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 98,525	\$ 943,103	\$ 40,834	\$ 201,333	\$ 7,018,023
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	-
Accounts Receivable	-	-	3,912	-	-
Intergovernmental Receivable	31,575	-	-	2,234,715	119,874
Taxes Receivable	-	-	-	-	773,499
Loans Receivable	-	-	-	1,511,857	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	43,153
Materials and Supplies Inventory	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 130,100</b>	<b>\$ 943,103</b>	<b>\$ 44,746</b>	<b>\$ 3,947,905</b>	<b>\$ 7,954,549</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 40,344	\$ 40,838	\$ -	\$ 60,690
Accrued Wages	-	72,899	-	-	12,865
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	14,300	-	-	2,528
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>127,543</b>	<b>40,838</b>	<b>-</b>	<b>76,083</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	680,227
Unavailable Revenue	-	-	-	2,177,388	158,576
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,177,388</b>	<b>838,803</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	43,153
Restricted	130,100	815,560	3,908	1,770,517	6,996,510
<b>Total Fund Balances (Deficit)</b>	<b>130,100</b>	<b>815,560</b>	<b>3,908</b>	<b>1,770,517</b>	<b>7,039,663</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 130,100</b>	<b>\$ 943,103</b>	<b>\$ 44,746</b>	<b>\$ 3,947,905</b>	<b>\$ 7,954,549</b>

# Stark County, Ohio

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2024

	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ 114,912	\$ 362,608	\$ 4,683,599	\$ 2,381,500
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	-
Accounts Receivable	-	-	-	88,766	22,713
Intergovernmental Receivable	-	1,477,303	-	7,608	-
Taxes Receivable	-	-	-	-	-
Loans Receivable	-	1,211,234	-	-	-
Interfund Receivable	-	-	-	77,856	-
Prepaid Items	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	4,607	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 2,803,449</b>	<b>\$ 362,608</b>	<b>\$ 4,862,436</b>	<b>\$ 2,404,213</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ 41,551	\$ -	\$ 8,219	\$ -
Accrued Wages	-	-	-	55,598	14,890
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	-	9,623	2,613
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>41,551</b>	<b>-</b>	<b>73,440</b>	<b>17,503</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	1,402,012	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>1,402,012</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	4,607	-
Restricted	-	1,359,886	362,608	4,784,389	2,386,710
<b>Total Fund Balances (Deficit)</b>	<b>-</b>	<b>1,359,886</b>	<b>362,608</b>	<b>4,788,996</b>	<b>2,386,710</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ -</b>	<b>\$ 2,803,449</b>	<b>\$ 362,608</b>	<b>\$ 4,862,436</b>	<b>\$ 2,404,213</b>

(continued)

# Stark County, Ohio

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2024

	Dog and Kennel	Motel Tax	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 734,538	\$ 6,356	\$ 54,276	\$ 428	\$ 8,166,793
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	96,205
Accounts Receivable	12,507	-	-	-	37,370
Intergovernmental Receivable	-	-	-	-	11,603,305
Taxes Receivable	-	810,204	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Materials and Supplies Inventory	-	-	-	-	1,138,406
<b>Total Assets</b>	<b>\$ 747,045</b>	<b>\$ 816,560</b>	<b>\$ 54,276</b>	<b>\$ 428</b>	<b>\$ 21,042,079</b>
<b>Liabilities</b>					
Accounts Payable	\$ 18,187	\$ -	\$ -	\$ -	\$ 1,115,562
Accrued Wages	30,442	-	-	-	441,736
Contracts Payable	-	-	-	-	2,109,733
Retainage Payable	-	-	-	-	96,205
Intergovernmental Payable	5,561	-	-	-	84,567
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	21,043
<b>Total Liabilities</b>	<b>54,190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,868,846</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	8,702,233
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,702,233</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	1,138,406
Restricted	692,855	816,560	54,276	428	7,332,594
<b>Total Fund Balances (Deficit)</b>	<b>692,855</b>	<b>816,560</b>	<b>54,276</b>	<b>428</b>	<b>8,471,000</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 747,045</b>	<b>\$ 816,560</b>	<b>\$ 54,276</b>	<b>\$ 428</b>	<b>\$ 21,042,079</b>

# Stark County, Ohio

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2024

	Municipal Road	Probate Court Conduct Business	Real Estate Assessment	Law Library	BOE Special Election Fund
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 1,546,505	\$ 11,139	\$ 4,997,233	\$ 312,218	\$ 227,057
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	-
Accounts Receivable	-	-	-	22,484	-
Intergovernmental Receivable	387,920	-	-	22,205	-
Taxes Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Interfund Receivable	-	-	-	-	-
Prepaid Items	-	-	213,682	31,762	-
Materials and Supplies Inventory	-	-	-	1,587	-
<b>Total Assets</b>	<b>\$ 1,934,425</b>	<b>\$ 11,139</b>	<b>\$ 5,210,915</b>	<b>\$ 390,256</b>	<b>\$ 227,057</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 3,908	\$ 20,728	\$ -
Accrued Wages	-	-	153,433	15,329	-
Contracts Payable	-	-	-	-	-
Retainage Payable	-	-	-	-	-
Intergovernmental Payable	-	-	30,128	2,300	-
Interfund Payable	-	-	-	-	-
Matured Compensated Absences Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>187,469</b>	<b>38,357</b>	<b>-</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	262,786	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>262,786</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Nonspendable	-	-	213,682	33,349	-
Restricted	1,671,639	11,139	4,809,764	318,550	227,057
<b>Total Fund Balances (Deficit)</b>	<b>1,671,639</b>	<b>11,139</b>	<b>5,023,446</b>	<b>351,899</b>	<b>227,057</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,934,425</b>	<b>\$ 11,139</b>	<b>\$ 5,210,915</b>	<b>\$ 390,256</b>	<b>\$ 227,057</b>

(continued)

# Stark County, Ohio

## Combining Balance Sheet

### Nonmajor Special Revenue Funds

December 31, 2024

	Probate Court Elder	OneOhio OPIOD Settlement	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ -	\$ 1,979,710	\$ 5,617,079	\$ 688,064	\$ 40,185,833
Cash and Cash Equivalents with Escrow Agents					96,205
Accounts Receivable	-	2,817,729	5,745	8,712	3,019,938
Intergovernmental Receivable	-	62,432	85,158	-	16,032,095
Taxes Receivable	-	-	-	-	1,583,703
Loans Receivable	-	-	-	-	2,723,091
Interfund Receivable	-	-	-	-	77,856
Prepaid Items	-	-	-	-	288,597
Materials and Supplies Inventory	-	-	50,904	4,408	1,199,912
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 4,859,871</b>	<b>\$ 5,758,886</b>	<b>\$ 701,184</b>	<b>\$ 65,207,230</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 59,456	\$ -	\$ 1,409,483
Accrued Wages	-	-	128,447	-	925,639
Contracts Payable	-	-	-	-	2,109,733
Retainage Payable	-	-	-	-	96,205
Intergovernmental Payable	-	-	82,659	-	234,279
Interfund Payable	-	-	73,425	4,431	77,856
Matured Compensated Absences Payable	-	-	-	-	21,043
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>343,987</b>	<b>4,431</b>	<b>4,874,238</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	-	-	-	-	680,227
Unavailable Revenue	-	2,817,729	14,379	-	15,535,103
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>2,817,729</b>	<b>14,379</b>	<b>-</b>	<b>16,215,330</b>
<b>Fund Balances</b>					
Nonspendable	-	-	50,904	4,408	1,488,509
Restricted	-	2,042,142	5,349,616	692,345	42,629,153
<b>Total Fund Balances (Deficit)</b>	<b>-</b>	<b>2,042,142</b>	<b>5,400,520</b>	<b>696,753</b>	<b>44,117,662</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ -</b>	<b>\$ 4,859,871</b>	<b>\$ 5,758,886</b>	<b>\$ 701,184</b>	<b>\$ 65,207,230</b>

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# Stark County, Ohio

*Combining Balance Sheet  
Nonmajor Debt Service Funds  
December 31, 2024*

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total Nonmajor Debt Service Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 39,216	\$ 115,069	\$ 154,285
Special Assessments Receivable	655,409	-	655,409
Interfund Receivable	7,071	-	7,071
<b>Total Assets</b>	<b>\$ 701,696</b>	<b>\$ 115,069</b>	<b>\$ 816,765</b>
<b>Deferred Inflows of Resources</b>			
Unavailable Revenue	655,409	-	655,409
<b>Total Deferred Inflows of Resources</b>	<b>655,409</b>	<b>-</b>	<b>655,409</b>
<b>Fund Balances</b>			
Restricted	46,287	115,069	161,356
<b>Total Fund Balances (Deficit)</b>	<b>46,287</b>	<b>115,069</b>	<b>161,356</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 701,696</b>	<b>\$ 115,069</b>	<b>\$ 816,765</b>

# Stark County, Ohio

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2024

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 6,775	\$ 14,382	\$ 18,370	\$ -	\$ 41,044,584
Cash and Cash Equivalents with Escrow Agents	-	-	-	-	153,232
Intergovernmental Receivable	-	-	-	1,024,312	-
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 6,775</b>	<b>\$ 14,382</b>	<b>\$ 18,370</b>	<b>\$ 1,024,312</b>	<b>\$ 41,197,816</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 12,905
Contracts Payable	-	-	-	1,032,517	925,912
Retainage Payable	-	-	-	-	153,232
Interfund Payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,032,517</b>	<b>1,092,049</b>
<b>Deferred Inflows of Resources</b>					
Revenue in Lieu of Taxes	-	-	-	-	-
Unavailable Revenue	-	-	-	93,417	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,417</b>	<b>-</b>
<b>Fund Balances</b>					
Restricted	-	14,382	18,370	-	-
Committed	-	-	-	-	40,105,767
Assigned	6,775	-	-	-	-
Unassigned	-	-	-	(101,622)	-
<b>Total Fund Balances (Deficit)</b>	<b>6,775</b>	<b>14,382</b>	<b>18,370</b>	<b>(101,622)</b>	<b>40,105,767</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 6,775</b>	<b>\$ 14,382</b>	<b>\$ 18,370</b>	<b>\$ 1,024,312</b>	<b>\$ 41,197,816</b>

# Stark County, Ohio

Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2024

	JFS Capital Projects	The Venue TIF	Total Nonmajor Capital Projects Funds
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 292,060	\$ 1,329,221	\$ 42,705,392
Cash and Cash Equivalents with Escrow Agents	-	-	153,232
Intergovernmental Receivable	-	-	1,024,312
Revenue in Lieu of Taxes Receivable	-	256,190	256,190
<b>Total Assets</b>	<b>\$ 292,060</b>	<b>\$ 1,585,411</b>	<b>\$ 44,139,126</b>
<b>Liabilities</b>			
Accounts Payable	\$ -	\$ 28,166	\$ 41,071
Contracts Payable	-	483,066	2,441,495
Retainage Payable	-	-	153,232
Interfund Payable	-	150,000	150,000
<b>Total Liabilities</b>	<b>-</b>	<b>661,232</b>	<b>2,785,798</b>
<b>Deferred Inflows of Resources</b>			
Revenue in Lieu of Taxes	-	256,190	256,190
Unavailable Revenue	-	-	93,417
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>256,190</b>	<b>349,607</b>
<b>Fund Balances</b>			
Restricted	292,060	667,989	992,801
Committed	-	-	40,105,767
Assigned	-	-	6,775
Unassigned	-	-	(101,622)
<b>Total Fund Balances (Deficit)</b>	<b>292,060</b>	<b>667,989</b>	<b>41,003,721</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 292,060</b>	<b>\$ 1,585,411</b>	<b>\$ 44,139,126</b>

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# Stark County, Ohio

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Governmental Funds

For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$ 647,950	\$ -	\$ -	\$ 647,950
Sales and Use Taxes	4,154,069	-	-	4,154,069
Other Local Taxes	3,997,457	-	-	3,997,457
Revenue in Lieu of Taxes	-	-	247,478	247,478
Special Assessments	-	334,481	-	334,481
Charges for Services	8,125,332	-	-	8,125,332
Licenses and Permits	278,815	-	-	278,815
Fines and Forfeitures	1,694,430	-	-	1,694,430
Intergovernmental	31,133,610	-	11,389,576	42,523,186
Investment Income	36,343	235	-	36,578
Other	689,099	-	50,370	739,469
<b>Total Revenues</b>	<b>50,757,105</b>	<b>334,716</b>	<b>11,687,424</b>	<b>62,779,245</b>
<b>Expenditures</b>				
Current:				
General Government				
Legislative and Executive	9,482,505	4,943	-	9,487,448
Judicial Systems	2,416,334	-	-	2,416,334
Public Safety	9,673,188	-	-	9,673,188
Public Works	29,088,424	-	-	29,088,424
Health	810,483	-	-	810,483
Human Services	573,445	-	-	573,445
Capital Outlay	(27,910)	-	23,679,197	23,651,287
Debt Service				
Principal Retirement	306,089	1,536,187	-	1,842,276
Interest and Fiscal Charges	-	339,055	-	339,055
<b>Total Expenditures</b>	<b>52,322,558</b>	<b>1,880,185</b>	<b>23,679,197</b>	<b>77,881,940</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,565,453)</b>	<b>(1,545,469)</b>	<b>(11,991,773)</b>	<b>(15,102,695)</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	30,050	30,050
Issuance of OPWC Loans	-	-	543,900	543,900
Transfers In	-	1,556,731	36,000,000	37,556,731
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,556,731</b>	<b>36,573,950</b>	<b>38,130,681</b>
<b>Net Change in Fund Balances</b>	<b>(1,565,453)</b>	<b>11,262</b>	<b>24,582,177</b>	<b>23,027,986</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>45,683,115</b>	<b>150,094</b>	<b>16,421,544</b>	<b>62,254,753</b>
<b>Fund Balances End of Year</b>	<b>\$ 44,117,662</b>	<b>\$ 161,356</b>	<b>\$ 41,003,721</b>	<b>\$ 85,282,739</b>

# Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2024

	Victim Assistance	Youth Services	Pass Through Grants	HOME Program	911 System
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 645,499
Sales and Use Taxe:	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	-	63,867	-	-
Licenses and Permit:	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	174,012	2,301,131	-	708,264	1,205,063
Investment Income	-	-	-	-	-
Other	-	3	-	24,484	-
<b>Total Revenues</b>	<b>174,012</b>	<b>2,301,134</b>	<b>63,867</b>	<b>732,748</b>	<b>1,850,562</b>
<b>Expenditures</b>					
Current:					
General Government	-	-	-	-	-
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	2,587,191	72,840	-	1,357,296
Public Works	-	-	-	1,658,935	-
Health	-	-	-	-	-
Human Services	173,445	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Principal Retirement	-	-	-	-	-
<b>Total Expenditures</b>	<b>173,445</b>	<b>2,587,191</b>	<b>72,840</b>	<b>1,658,935</b>	<b>1,357,296</b>
<b>Net Change in Fund Balances</b>	<b>567</b>	<b>(286,057)</b>	<b>(8,973)</b>	<b>(926,187)</b>	<b>493,266</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>129,533</b>	<b>1,101,617</b>	<b>12,881</b>	<b>2,696,704</b>	<b>6,546,397</b>
<b>Fund Balances End of Year</b>	<b>\$ 130,100</b>	<b>\$ 815,560</b>	<b>\$ 3,908</b>	<b>\$ 1,770,517</b>	<b>\$ 7,039,663</b>

(continued)

# Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Special Revenue Funds  
 For the Year Ended December 31, 2024

	Child Assault Prosecution	Community Development	Coroner Laboratory	Computer Technology	Delinquent Tax Assessment and Collection
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,451
Sales and Use Taxes	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	2,125	-	1,188,500	1,099,977
Licenses and Permits	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Intergovernmental	400,000	2,413,526	-	147,991	-
Investment Income	-	7,346	-	-	-
Other	-	3,150	-	135,416	265,108
<b>Total Revenues</b>	<b>400,000</b>	<b>2,426,147</b>	<b>-</b>	<b>1,471,907</b>	<b>1,367,536</b>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	-	-	1,100,771
Judicial Systems	-	-	-	1,425,536	-
Public Safety	-	-	15,362	-	-
Public Works	-	2,733,021	-	-	-
Health	-	-	-	-	-
Human Services	400,000	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Principal Retirement	-	-	-	-	-
<b>Total Expenditures</b>	<b>400,000</b>	<b>2,733,021</b>	<b>15,362</b>	<b>1,425,536</b>	<b>1,100,771</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(306,874)</b>	<b>(15,362)</b>	<b>46,371</b>	<b>266,765</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>-</b>	<b>1,666,760</b>	<b>377,970</b>	<b>4,742,625</b>	<b>2,119,945</b>
<b>Fund Balances End of Year</b>	<b>\$ -</b>	<b>\$ 1,359,886</b>	<b>\$ 362,608</b>	<b>\$ 4,788,996</b>	<b>\$ 2,386,710</b>

# Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2024

	Dog and Kennel	Motel Tax	Immobilization and Impoundment	In-Home Detention	Motor Vehicle and Gas Tax
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes:	-	-	-	-	4,154,069
Other Local Taxes	-	3,997,457	-	-	-
Charges for Services	524,221	-	1,040	-	8,150
Licenses and Permits	-	-	-	-	193,410
Fines and Forfeitures	3,978	-	-	-	55,832
Intergovernmental	-	-	-	-	18,206,769
Investment Income	-	-	-	-	12,292
Other	43,130	-	-	-	93,837
<b>Total Revenues</b>	<b>571,329</b>	<b>3,997,457</b>	<b>1,040</b>	<b>-</b>	<b>22,724,359</b>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive:	-	3,988,363	-	-	-
Judicial Systems:	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	24,212,382
Health	810,483	-	-	-	-
Human Services:	-	-	-	-	-
Capital Outlay	-	-	-	-	(27,910)
Debt Service	-	-	-	-	-
Principal Retirement	-	-	-	-	306,089
<b>Total Expenditures</b>	<b>810,483</b>	<b>3,988,363</b>	<b>-</b>	<b>-</b>	<b>24,490,561</b>
<b>Net Change in Fund Balances</b>	<b>(239,154)</b>	<b>9,094</b>	<b>1,040</b>	<b>-</b>	<b>(1,766,202)</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>932,009</b>	<b>807,466</b>	<b>53,236</b>	<b>428</b>	<b>10,237,202</b>
<b>Fund Balances End of Year</b>	<b>\$ 692,855</b>	<b>\$ 816,560</b>	<b>\$ 54,276</b>	<b>\$ 428</b>	<b>\$ 8,471,000</b>

(continued)

# Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2024

	Municipal Road	Probate Court Conduct Business	Real Estate Assessment	Law Library	BOE Special Election Fund
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxe	-	-	-	-	-
Other Local Taxes	-	-	-	-	-
Charges for Services	-	3,688	4,903,045	8,370	-
Licenses and Permit	-	-	5	-	-
Fines and Forfeitures	-	-	103	288,115	-
Intergovernmental	769,954	-	-	271,000	-
Investment Income	-	-	-	-	-
Other	-	-	59,127	58,173	-
<b>Total Revenues</b>	<b>769,954</b>	<b>3,688</b>	<b>4,962,280</b>	<b>625,658</b>	<b>-</b>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	4,385,180	2,091	-
Judicial System	-	1,424	-	650,647	-
Public Safety	-	-	-	-	-
Public Works	484,086	-	-	-	-
Health	-	-	-	-	-
Human Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Principal Retirement	-	-	-	-	-
<b>Total Expenditures</b>	<b>484,086</b>	<b>1,424</b>	<b>4,385,180</b>	<b>652,738</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>285,868</b>	<b>2,264</b>	<b>577,100</b>	<b>(27,080)</b>	<b>-</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>1,385,771</b>	<b>8,875</b>	<b>4,446,346</b>	<b>378,979</b>	<b>227,057</b>
<b>Fund Balances End of Year</b>	<b>\$ 1,671,639</b>	<b>\$ 11,139</b>	<b>\$ 5,023,446</b>	<b>\$ 351,899</b>	<b>\$ 227,057</b>

# Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2024

	Probate Court Elder	OneOhio OPIOD Settlement	Other Public Safety	Other	Total Nonmajor Special Revenue Funds
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 647,950
Sales and Use Tax:	-	-	-	-	4,154,069
Other Local Taxes	-	-	-	-	3,997,457
Charges for Services	-	-	200,196	122,153	8,125,332
Licenses and Permit:	-	-	85,400	-	278,815
Fines and Forfeitures	-	1,284,075	44,147	18,180	1,694,430
Intergovernmental	10,000	-	4,525,900	-	31,133,610
Investment Income	-	-	16,667	38	36,343
Other	-	-	6,671	-	689,099
<b>Total Revenues</b>	<b>10,000</b>	<b>1,284,075</b>	<b>4,878,981</b>	<b>140,371</b>	<b>50,757,105</b>
<b>Expenditures</b>					
Current:					
General Government					
Legislative and Executive	-	-	6,100	-	9,482,505
Judicial Systems	10,000	-	227,820	100,907	2,416,334
Public Safety	-	-	5,634,390	6,109	9,673,188
Public Works	-	-	-	-	29,088,424
Health	-	-	-	-	810,483
Human Services	-	-	-	-	573,445
Capital Outlay	-	-	-	-	(27,910)
Debt Service	-	-	-	-	
Principal Retirement	-	-	-	-	306,089
<b>Total Expenditures</b>	<b>10,000</b>	<b>-</b>	<b>5,868,310</b>	<b>107,016</b>	<b>52,322,558</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>1,284,075</b>	<b>(989,329)</b>	<b>33,355</b>	<b>(1,565,453)</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>-</b>	<b>758,067</b>	<b>6,389,849</b>	<b>663,398</b>	<b>45,683,115</b>
<b>Fund Balances End of Year</b>	<b>\$ -</b>	<b>\$ 2,042,142</b>	<b>\$ 5,400,520</b>	<b>\$ 696,753</b>	<b>\$ 44,117,662</b>

# Stark County, Ohio

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Debt Service Funds

For the Fiscal Year Ended December 31, 2024

	Special Assessment Bond Retirement	General Obligation Bond Retirement	Total Nonmajor Debt Service Funds
<b>Revenues</b>			
Special Assessments	\$ 334,481	\$ -	\$ 334,481
Investment Income	235	-	235
<b>Total Revenues</b>	<b>334,716</b>	<b>-</b>	<b>334,716</b>
<b>Expenditures</b>			
Current:			
General Government	4,943	-	4,943
Legislative and Executive			
Debt Service			
Principal Retirement	281,187	1,255,000	1,536,187
Interest and Fiscal Charges	37,324	301,731	339,055
<b>Total Expenditures</b>	<b>323,454</b>	<b>1,556,731</b>	<b>1,880,185</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>11,262</b>	<b>(1,556,731)</b>	<b>(1,545,469)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	-	1,556,731	1,556,731
<b>Net Change in Fund Balances</b>	<b>11,262</b>	<b>-</b>	<b>11,262</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>35,025</b>	<b>115,069</b>	<b>150,094</b>
<b>Fund Balances End of Year</b>	<b>\$ 46,287</b>	<b>\$ 115,069</b>	<b>\$ 161,356</b>

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# Stark County, Ohio

## Combining Statement of Revenues, Expenditures and Changes in Fund Balances

### Nonmajor Capital Projects Funds

For the Year Ended December 31, 2024

	Jail Capital Improvements	Board of Developmental Disabilities Capital	Ditch Maintenance	Engineer's Construction	Permanent Improvement
<b>Revenues</b>					
Revenue in Lieu of Taxe:	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	11,380,837	8,739
Other	-	-	-	-	50,370
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,380,837</b>	<b>59,109</b>
<b>Expenditures</b>					
Capital Outlay	-	-	-	11,888,399	11,018,660
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(507,562)</b>	<b>(10,959,551)</b>
<b>Other Financing Sources (Uses)</b>					
Proceeds from Sale of Capital Asset:	-	-	-	-	30,050
Issuance of OPWC Loan:	-	-	-	543,900	-
Transfers In	-	-	-	-	36,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>543,900</b>	<b>36,030,050</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36,338</b>	<b>25,070,499</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>6,775</b>	<b>14,382</b>	<b>18,370</b>	<b>(137,960)</b>	<b>15,035,268</b>
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 6,775</b>	<b>\$ 14,382</b>	<b>\$ 18,370</b>	<b>\$ (101,622)</b>	<b>\$ 40,105,767</b>

# Stark County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2024

	JFS Capital Projects	The Venue TIF	Total Nonmajor Capital Projects Funds
<b>Revenues</b>			
Revenue in Lieu of Taxe:	\$ -	\$ 247,478	\$ 247,478
Intergovernmental	-	-	11,389,576
Other	-	-	50,370
<b>Total Revenues</b>	<b>-</b>	<b>247,478</b>	<b>11,687,424</b>
<b>Expenditures</b>			
Capital Outlay	-	772,138	23,679,197
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>(524,660)</b>	<b>(11,991,773)</b>
<b>Other Financing Sources (Uses)</b>			
Proceeds from Sale of Capital Asset	-	-	30,050
Issuance of OPWC Loan	-	-	543,900
Transfers In	-	-	36,000,000
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>36,573,950</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>(524,660)</b>	<b>24,582,177</b>
<b>Fund Balances (Deficit) Beginning of Year</b>	<b>292,060</b>	<b>1,192,649</b>	<b>16,421,544</b>
<b>Fund Balances (Deficit) End of Year</b>	<b>\$ 292,060</b>	<b>\$ 667,989</b>	<b>\$ 41,003,721</b>

# **STARK COUNTY, OHIO**

*Fund Descriptions – Nonmajor Enterprise Funds  
For the Year Ended December 31, 2024*

## *Nonmajor Enterprise Funds*

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Water - To account for revenues generated from the charges for distribution of water to the residential and commercial users of the County.

Sheriff's Webcheck - To account for the charges to other entities, and the associated costs, for performing criminal background checks on individuals.

# Stark County, Ohio

## Combining Statement of Net Position

### Nonmajor Enterprise Funds

December 31, 2024

	Water	Sheriff's Webcheck	Totals
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 1,390,192	\$ 431,318	\$ 1,821,510
Accounts Receivable	82,882	-	82,882
Intergovernmental Receivable	-	12,956	12,956
<i>Total Current Assets</i>	<u>1,473,074</u>	<u>444,274</u>	<u>1,917,348</u>
<i>Non-Current Assets:</i>			
Net OPEB Asset	5,173	-	5,173
Depreciable Capital Assets, Net	8,725,597	-	8,725,597
<i>Total Non-Current Assets</i>	<u>8,730,770</u>	<u>-</u>	<u>8,730,770</u>
<i>Total Assets</i>	<u>10,203,844</u>	<u>444,274</u>	<u>10,648,118</u>
<b>Deferred Outflows of Resources</b>			
Pension	47,469	-	47,469
OPEB	8,062	-	8,062
<i>Total Deferred Outflows of Resources</i>	<u>55,531</u>	<u>-</u>	<u>55,531</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	76,077	-	76,077
Accrued Wages	8,888	-	8,888
Contracts Payable	60,329	-	60,329
Intergovernmental Payable	1,552	-	1,552
Compensated Absences Payable	616	-	616
<i>Total Current Liabilities</i>	<u>147,462</u>	<u>-</u>	<u>147,462</u>
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable - Net of Current Portion	9,985	-	9,985
Net Pension Liability	152,629	-	152,629
<i>Total Long-Term Liabilities</i>	<u>162,614</u>	<u>-</u>	<u>162,614</u>
<i>Total Liabilities</i>	<u>310,076</u>	<u>-</u>	<u>310,076</u>
<b>Deferred Inflows of Resources</b>			
Pension	70,437	-	70,437
OPEB	2,973	-	2,973
<i>Total Deferred Inflows of Resources</i>	<u>73,410</u>	<u>-</u>	<u>73,410</u>
<b>Net Position</b>			
Net Investment in Capital Assets	8,665,268	-	8,665,268
Restricted for:			
OPEB Asset	5,173	-	5,173
Unrestricted	1,205,448	444,274	1,649,722
<i>Total Net Position</i>	<u>\$ 9,875,889</u>	<u>\$ 444,274</u>	<u>\$ 10,320,163</u>

# Stark County, Ohio

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended December 31, 2024

	Water	Sheriff's Webcheck	Totals
<b><i>Operating Revenues</i></b>			
Charges for Services	\$ 908,916	\$ 32,920	\$ 941,836
Other	3,085	-	3,085
<b>Total Operating Revenues</b>	<b>912,001</b>	<b>32,920</b>	<b>944,921</b>
<b><i>Operating Expenses</i></b>			
Personal Services	175,923	-	175,923
Contractual Services	312,591	-	312,591
Materials and Supplies	46,633	-	46,633
Depreciation	290,384	-	290,384
Other	-	14,410	14,410
<b>Total Operating Expenses</b>	<b>825,531</b>	<b>14,410</b>	<b>839,941</b>
<b>Operating Income (Loss)</b>	<b>86,470</b>	<b>18,510</b>	<b>104,980</b>
<b><i>Non-Operating Revenues (Expenses)</i></b>			
Intergovernmental	-	93,608	93,608
<b>Income (Loss) Before Capital Contributions</b>	<b>86,470</b>	<b>112,118</b>	<b>198,588</b>
Capital Contributions	957,959	-	957,959
<b>Change in Net Position</b>	<b>1,044,429</b>	<b>112,118</b>	<b>1,156,547</b>
<b>Net Position Beginning of Year</b>	<b>8,831,460</b>	<b>332,156</b>	<b>9,163,616</b>
<b>Net Position End of Year</b>	<b>\$ 9,875,889</b>	<b>\$ 444,274</b>	<b>\$ 10,320,163</b>

# Stark County, Ohio

## Combining Statement of Cash Flows

### Nonmajor Enterprise Funds

For the Year Ended December 31, 2024

	Water	Sheriff's Webcheck	Totals
<b>Cash Flows from Operating Activities</b>			
Cash Received from Customers	\$ 909,182	\$ 32,920	\$ 942,102
Cash Received from Other Operating Receipts	3,085	-	3,085
Cash Payments to Suppliers for Goods and Services	(46,633)	-	(46,633)
Cash Payments to Employees for Services and Benefits	(210,467)	-	(210,467)
Cash Payments for Contractual Services	(311,518)	-	(311,518)
Other Cash Payments	-	(14,410)	(14,410)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>343,649</b>	<b>18,510</b>	<b>362,159</b>
<b>Cash Flows from Noncapital Financing Activities</b>			
Operating Grants	-	105,156	105,156
<b>Cash Flows from Capital and Related Financing Activities</b>			
Capital Contributions	120,459	-	120,459
Payment for Capital Acquisitions	(172,638)	-	(172,638)
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>(52,179)</b>	<b>-</b>	<b>(52,179)</b>
<b>Net Increase (Decrease) in Cash and Investments</b>	<b>291,470</b>	<b>123,666</b>	<b>415,136</b>
<b>Cash and Investments Beginning of Year</b>	<b>1,098,722</b>	<b>307,652</b>	<b>1,406,374</b>
<b>Cash and Investments End of Year</b>	<b>\$ 1,390,192</b>	<b>\$ 431,318</b>	<b>\$ 1,821,510</b>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Income (Loss)	\$ 86,470	\$ 18,510	\$ 104,980
Adjustments:			
Depreciation	290,384	-	290,384
(Increase) Decrease in Assets and Deferred Outflows:			
Accounts Receivable	266	-	266
Net OPEB Asset	(5,173)	-	(5,173)
Deferred Outflows - Pension/OPEB	106,535	-	106,535
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	1,073	-	1,073
Accrued Wages	1,094	-	1,094
Intergovernmental Payable	190	-	190
Compensated Absences Payable	(977)	-	(977)
Deferred Inflows - Pension/OPEB	64,191	-	64,191
Net Pension Liability	(193,145)	-	(193,145)
Net OPEB Liability	(7,259)	-	(7,259)
<b>Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ 343,649</b>	<b>\$ 18,510</b>	<b>\$ 362,159</b>
<b>Noncash Capital Financing Activities:</b>			
The County purchased \$60,329 of capital assets on account in the Water fund in 2024.			
Developers donated capital assets in the amount of \$148,813 to the Water fund in 2024.			
The sewer fund transferred assets in the amount of \$688,687 to the water fund in 2024.			

# **STARK COUNTY, OHIO**

*Fund Descriptions – Internal Service Funds*

*For the Year Ended December 31, 2024*

## *Internal Service Funds*

Internal Service Funds are used 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.

Self Insurance - To account for a medical benefits and liability self-insurance program for the County. The primary source of revenue is monthly fees, any balance on hand is held until used.

Workers' Compensation - To account for revenues used to provide workers' compensation benefits to employees.

# Stark County, Ohio

## Combining Statement of Net Position

### All Internal Service Funds

December 31, 2024

	Self Insurance	Workers' Compensation	Totals
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 721,734	\$ 2,552,950	\$ 3,274,684
Accounts Receivable	721,629	14,569	736,198
<b>Total Current Assets</b>	<b>1,443,363</b>	<b>2,567,519</b>	<b>4,010,882</b>
<i>Non-Current Assets:</i>			
Net OPEB Asset	5,173	5,173	10,346
<b>Total Assets</b>	<b>1,448,536</b>	<b>2,572,692</b>	<b>4,021,228</b>
<b>Deferred Outflows of Resources</b>			
Pension	47,469	47,469	94,938
OPEB	4,454	4,454	8,908
<b>Total Deferred Outflows of Resources</b>	<b>51,923</b>	<b>51,923</b>	<b>103,846</b>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	16,994	-	16,994
Accrued Wages	11,725	11,280	23,005
Intergovernmental Payable	1,970	1,902	3,872
Claims Payable	1,873,507	-	1,873,507
Compensated Absences Payable	2,162	2,074	4,236
<b>Total Current Liabilities</b>	<b>1,906,358</b>	<b>15,256</b>	<b>1,921,614</b>
<i>Long-Term Liabilities:</i>			
Compensated Absences Payable - Net of Current Portion	35,025	33,599	68,624
Net Pension Liability	152,629	152,629	305,258
<b>Total Long-Term Liabilities</b>	<b>187,654</b>	<b>186,228</b>	<b>373,882</b>
<b>Total Liabilities</b>	<b>2,094,012</b>	<b>201,484</b>	<b>2,295,496</b>
<b>Deferred Inflows of Resources</b>			
Pension	1,176	1,176	2,352
OPEB	2,967	2,967	5,934
<b>Total Deferred Inflows of Resources</b>	<b>4,143</b>	<b>4,143</b>	<b>8,286</b>
<b>Net Position</b>			
Restricted for:			
OPEB Asset	\$ 5,173	\$ 5,173	\$ 10,346
Unrestricted	(602,869)	2,413,815	1,810,946
<b>Total Net Position</b>	<b>\$ (597,696)</b>	<b>\$ 2,418,988</b>	<b>\$ 1,821,292</b>

# Stark County, Ohio

Combining Statement of Revenues, Expenses and Changes in Net Position

All Internal Service Funds

For the Year Ended December 31, 2024

	Self Insurance	Workers' Compensation	Totals
<b><i>Operating Revenues</i></b>			
Charges for Services	\$ 28,985,947	\$ 592,351	\$ 29,578,298
Other	2,410,520	66,334	2,476,854
<b>Total Operating Revenues</b>	<b>31,396,467</b>	<b>658,685</b>	<b>32,055,152</b>
<b><i>Operating Expenses</i></b>			
Personal Services	177,677	164,079	341,756
Contractual Services	2,458,019	150,872	2,608,891
Claims	31,643,758	-	31,643,758
Other	46,269	240	46,509
<b>Total Operating Expenses</b>	<b>34,325,723</b>	<b>315,191</b>	<b>34,640,914</b>
<b>Change in Net Position</b>	<b>(2,929,256)</b>	<b>343,494</b>	<b>(2,585,762)</b>
<b>Net Position Beginning of Year</b>	<b>2,331,560</b>	<b>2,075,494</b>	<b>4,407,054</b>
<b>Net Position End of Year</b>	<b>\$ (597,696)</b>	<b>\$ 2,418,988</b>	<b>\$ 1,821,292</b>

# Stark County, Ohio

## Combining Statement of Cash Flows

### All Internal Service Funds

For the Year Ended December 31, 2024

	Self Insurance	Workers' Compensation	Totals
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Services Provided	\$ 28,985,947	\$ 592,351	\$ 29,578,298
Cash Received from Other Operating Receipts	1,727,585	-	1,727,585
Cash Payments to Employees for Services and Benefits	(179,358)	(166,810)	(346,168)
Cash Payments for Contractual Services	(2,475,201)	(799,647)	(3,274,848)
Cash Payments for Claims	(31,875,255)	-	(31,875,255)
Other Cash Payments	(36,835)	(240)	(37,075)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>(3,853,117)</b>	<b>(374,346)</b>	<b>(4,227,463)</b>
<b>Net Increase (Decrease) in Cash and Investments</b>	<b>(3,853,117)</b>	<b>(374,346)</b>	<b>(4,227,463)</b>
<b>Cash and Investments Beginning of Year</b>	<b>4,574,851</b>	<b>2,927,296</b>	<b>7,502,147</b>
<b>Cash and Investments End of Year</b>	<b>\$ 721,734</b>	<b>\$ 2,552,950</b>	<b>\$ 3,274,684</b>
<b>Reconciliation of Operating Loss to Net Cash Provided by (Used for) Operating Activities</b>			
Operating Loss	\$ (2,929,256)	\$ 343,494	\$ (2,585,762)
Adjustments:			
(Increase) Decrease in Assets and Deferred Outflows:			
Accounts Receivable	(682,935)	(14,569)	(697,504)
Intergovernmental Receivable	-	13,119	13,119
Net OPEB Asset	(5,173)	(5,173)	(10,346)
Deferred Outflows - Pension/OPEB	29,110	29,110	58,220
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	(7,748)	-	(7,748)
Accrued Wages	3,760	3,696	7,456
Intergovernmental Payable	608	(648,177)	(647,569)
Claims Payable	(231,497)	(64,884)	(296,381)
Compensated Absences Payable	(5,599)	(6,575)	(12,174)
Deferred Inflows - Pension/OPEB	(500)	(500)	(1,000)
Net Pension Liability	(20,258)	(20,258)	(40,516)
Net OPEB Liability	(3,629)	(3,629)	(7,258)
<b>Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ (3,853,117)</b>	<b>\$ (374,346)</b>	<b>\$ (4,227,463)</b>

# STARK COUNTY, OHIO

*Fund Descriptions – Fiduciary Funds  
For the Year Ended December 31, 2024*

## Private Purpose Trust Funds

Private Purpose Trust Funds are accounted for in essentially the same manner as proprietary funds.

George C. Brissel - To account for the money as set forth in the trust agreement.

SCBDD Gifts & Donations – To account for monies received in trust to be used by the SCBDD board.

## Custodial Funds

Custodial funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following are the County's custodial funds:

Undivided Taxes - To account for the collection of real estate taxes and special assessments that are periodically apportioned to the subdivisions and to the County operating funds, which include Highway Escrow County, Highway Escrow State, Undivided Estate Tax, Undivided Personal Tax, Trailer Tax, Local Government, Subdivision Auto Registration, Cigarette Tax, Subdivision Tax, and Library and Local Government Support.

Fiscal Agent – To account for the receipts and expenditures of various agencies, which include Stark Council of Governments, Stark-Tuscarawas-Wayne Joint Solid Waste District, Special Emergency Planning, Stark County District Board of Health, Stark County Regional Planning Commission, Multi-County Juvenile Attention System, Stark County Park District, Stark Soil and Water Conservation District, and Stark Regional Community Corrections Center, and Regional Transportation Improvement District.

Court and Miscellaneous Safety - To account for auto title fees, County court, juvenile court and probate court related receipts, and other related fees associated with public safety, which include Child Support, Sexual Offender Registry, Sheriff Inmate Services, Indigent Application, and Jail Commissary.

Other Custodial Funds – To account for smaller custodial funds, which do not fall into one of the previous categories:

Real Estate Prepayment

Tax Lien Sale

Recorder Escrow

Ohio Elections Commission

# Stark County, OH

*Combining Statement of Fiduciary Net Position  
Private Purpose Trust Funds  
December 31, 2024*

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	George C. Brissel	SCBDD Gifts & Donations	Total
<b>Assets</b>			
Equity in Pooled Cash and Investments	\$ 2,190	\$ 125,450	\$ 127,640
<b>Net Position</b>			
Held in Trust for Private Purpose	\$ 2,190	\$ 125,450	\$ 127,640

# Stark County, OH

Combining Statement of Fiduciary Net Position  
 Custodial Funds  
 December 31, 2024

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
<b>Assets</b>					
Equity in Pooled Cash and Investments	\$ 21,816,991	\$ 12,691,270	\$ 3,523,207	\$ 415,063	\$ 38,446,531
Cash and Investments in Segregated Accounts	-	-	3,556,199	-	3,556,199
Intergovernmental Receivable	13,682,068	8,023	-	-	13,690,091
Taxes Receivable	597,221,706	8,018,970	-	-	605,240,676
Special Assessments Receivable	17,010,208	-	-	-	17,010,208
<b>Total Assets</b>	<b>\$ 649,730,973</b>	<b>\$ 20,718,263</b>	<b>\$ 7,079,406</b>	<b>\$ 415,063</b>	<b>\$ 677,943,705</b>
<b>Liabilities</b>					
Accounts Payable	\$ -	\$ -	\$ 85,699	\$ -	\$ 85,699
Intergovernmental Payable	35,445,059	-	6,889,171	415,063	42,749,293
<b>Total Liabilities</b>	<b>35,445,059</b>	<b>-</b>	<b>6,974,870</b>	<b>415,063</b>	<b>42,834,992</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes Levied for the Next Year	526,146,327	7,265,411	-	-	533,411,738
<b>Net Position</b>					
Restricted Net Position for Individuals, Organizations & Other Government	\$ 88,139,587	\$ 13,452,852	\$ 104,536	\$ -	\$ 101,696,975

# Stark County, OH

*Combining Statement of Changes in Fiduciary Net Position*

*Private Purpose Trust Funds*

*For the Year Ended December 31, 2024*

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	George C. Brissel	SCBDD Gifts & Donations	Total
<b><i>Net Position Beginning of Year</i></b>	\$ 2,190	\$ 125,450	\$ 127,640
<b><i>Net Position End of Year</i></b>	<u>\$ 2,190</u>	<u>\$ 125,450</u>	<u>\$ 127,640</u>

# Stark County, OH

## Combining Statement of Changes in Fiduciary Net Position

### Custodial Funds

For the Year Ended December 31, 2024

	Undivided Taxes	Fiscal Agent	Court and Miscellaneous Safety	Other Custodial	Total
<b>Additions</b>					
Intergovernmental	\$ 31,597,580	\$ -	\$ 7,062	\$ -	\$ 31,604,642
Amounts Received as Fiscal Agent	-	36,097,708	-	-	36,097,708
Licenses, Permits & Fees for Other Governments	-	-	59,025,262	1,524,323	60,549,585
Fines & Forfeitures for Other Governments	-	-	6,015,197	-	6,015,197
Property Tax Collections for Other Governments	449,736,391	-	-	-	449,736,391
Special Assessment Collections for Other Governments	10,306,469	-	-	-	10,306,469
Sheriff Sale Collections for Other Governments	-	-	7,966,502	-	7,966,502
Amounts Received for Others	-	-	2,738,590	-	2,738,590
Other	-	-	1,208,855	-	1,208,855
<b>Total Additions</b>	<b>491,640,440</b>	<b>36,097,708</b>	<b>76,961,468</b>	<b>1,524,323</b>	<b>606,223,939</b>
<b>Deductions</b>					
Distributions as Fiscal Agent	-	37,888,716	-	-	37,888,716
Distributions of State Funds to Other Governments	38,319,326	-	7,563	-	38,326,889
Licenses, Permits & Fees Distributions to Other Governments	-	-	59,019,248	1,524,323	60,543,571
Fines & Forfeitures Distributions to Other Governments	-	-	6,059,757	-	6,059,757
Property Tax Distributions to Other Governments	452,719,948	-	-	-	452,719,948
Special Assessment Distributions to Other Governments	8,160,679	-	-	-	8,160,679
Sheriff Sale Distributions to Other Governments	-	-	8,142,732	-	8,142,732
Other Distributions	-	-	3,745,414	-	3,745,414
<b>Total Deductions</b>	<b>499,199,953</b>	<b>37,888,716</b>	<b>76,974,714</b>	<b>1,524,323</b>	<b>615,587,706</b>
<b>Change in Net Position</b>	<b>(7,559,513)</b>	<b>(1,791,008)</b>	<b>(13,246)</b>	<b>-</b>	<b>(9,363,767)</b>
<b>Net Position Beginning of Year</b>	<b>95,699,100</b>	<b>15,243,860</b>	<b>117,782</b>	<b>-</b>	<b>111,060,742</b>
<b>Net Position End of Year</b>	<b>\$ 88,139,587</b>	<b>\$ 13,452,852</b>	<b>\$ 104,536</b>	<b>\$ -</b>	<b>\$ 101,696,975</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - General Fund*

*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 19,700,000	\$ 19,700,000	\$ 19,891,251	\$ 191,251
Charges for Services	12,447,000	13,747,000	14,027,354	280,354
Licenses and Permits	41,000	41,000	42,100	1,100
Fines and Forfeitures	300,000	300,000	308,185	8,185
Intergovernmental	12,971,000	12,971,000	13,747,866	776,866
Interest	6,300,000	8,100,000	8,230,343	130,343
Rentals	665,000	665,000	661,084	(3,916)
Other	425,000	925,000	1,105,425	180,425
<b>Total Revenues</b>	<b>52,849,000</b>	<b>56,449,000</b>	<b>58,013,608</b>	<b>1,564,608</b>
<b>Expenditures</b>				
Current				
<i>General Government - Legislative and Executive</i>				
Commissioners' Office				
Personal Services	2,471,905	2,509,905	911,626	1,598,279
Materials and Supplies	63,940	66,440	35,482	30,958
Contractual Services	8,963,186	8,957,935	3,440,841	5,517,094
Capital Outlay	11,248	47,248	40,120	7,128
Other	3,324,576	3,497,826	818,050	2,679,776
Total Commissioners' Office	14,834,855	15,079,354	5,246,119	9,833,235
County Auditor				
Personal Services	1,523,700	1,513,905	672,226	841,679
Materials and Supplies	10,000	8,500	7,990	510
Contractual Services	557,884	563,164	562,932	232
Capital Outlay	-	2,500	1,625	875
Other	5,000	10,515	10,515	-
Total County Auditor	2,096,584	2,098,584	1,255,288	843,296
County Treasurer				
Personal Services	970,800	970,800	353,403	617,397
Materials and Supplies	16,137	16,137	7,350	8,787
Contractual Services	473,399	473,398	355,593	117,805
Capital Outlay	3,000	19,910	6,986	12,924
Other	7,097	7,097	6,116	981
Total County Treasurer	1,470,433	1,487,342	729,448	757,894
Recorder				
Personal Services	518,200	518,200	215,838	302,362
Materials and Supplies	3,000	3,000	2,503	497
Contractual Services	16,052	16,052	14,663	1,389
Capital Outlay	-	12,000	1,946	10,054
Total Recorder	537,252	549,252	234,950	314,302
Prosecuting Attorney				
Personal Services	188,000	188,000	185,578	2,422
Other	76,691	76,691	76,691	-
Total Prosecuting Attorney	264,691	264,691	262,269	2,422
Board of Elections				
Personal Services	2,275,600	2,344,307	194,259	2,150,048
Materials and Supplies	273,363	305,420	294,986	10,434
Contractual Services	2,554,357	2,676,997	2,456,237	220,760
Capital Outlay	39,000	81,500	56,180	25,320
Other	55,375	57,242	29,969	27,273
Total Board of Elections	5,197,695	5,465,466	3,031,631	2,433,835

(continued)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - General Fund*

*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Data Processing</b>				
Personal Services	\$ 2,539,000	\$ 2,539,000	\$ 177,120	\$ 2,361,880
Materials and Supplies	49,747	49,747	23,188	26,559
Contractual Services	1,786,992	1,786,992	77,342	1,709,650
Capital Outlay	79,343	264,343	79,343	185,000
Other	57,216	57,216	20,327	36,889
<b>Total Data Processing</b>	<b>4,512,298</b>	<b>4,697,298</b>	<b>377,320</b>	<b>4,319,978</b>
<b>Buildings and Grounds Maintenance</b>				
Personal Services	979,900	979,900	159,136	820,764
Materials and Supplies	1,110,904	1,110,904	439,666	671,238
Contractual Services	963,512	963,513	903,978	59,535
Capital Outlay	50,000	105,250	51,229	54,021
Other	150	150	95	55
<b>Total Buildings and Grounds Maintenance</b>	<b>3,104,466</b>	<b>3,159,717</b>	<b>1,554,104</b>	<b>1,605,613</b>
<b>Total General Government - Legislative and Executive</b>	<b>32,018,274</b>	<b>32,801,704</b>	<b>12,691,129</b>	<b>20,110,575</b>
<b>General Government - Judicial</b>				
Court of Appeals				
Materials and Supplies	206,252	221,252	108,630	112,622
Contractual Services	228,788	213,787	194,124	19,663
Capital Outlay	91,804	108,356	29,738	78,618
Other	26,162	26,162	18,820	7,342
<b>Total Court of Appeals</b>	<b>553,006</b>	<b>569,557</b>	<b>351,312</b>	<b>218,245</b>
Common Pleas Court				
Personal Services	5,652,936	5,652,936	606,832	5,046,104
Materials and Supplies	227,565	224,506	135,474	89,032
Contractual Services	1,024,958	1,007,544	865,793	141,751
Capital Outlay	10,853	29,482	29,481	1
Other	54,408	56,251	46,897	9,354
<b>Total Common Pleas Court</b>	<b>6,970,720</b>	<b>6,970,719</b>	<b>1,684,477</b>	<b>5,286,242</b>
Common Pleas Jury Division				
Personal Services	181,864	181,864	176,679	5,185
<b>Total Common Pleas Jury Division</b>	<b>181,864</b>	<b>181,864</b>	<b>176,679</b>	<b>5,185</b>
Juvenile Court				
Personal Services	3,851,800	3,890,800	330,393	3,560,407
Materials and Supplies	55,095	41,095	38,758	2,337
Contractual Services	440,856	427,856	411,999	15,857
Capital Outlay	1,061	11,805	11,805	-
Other	28,314	16,314	15,319	995
<b>Total Juvenile Court</b>	<b>4,377,126</b>	<b>4,387,870</b>	<b>808,274</b>	<b>3,579,596</b>
Probate Court				
Personal Services	1,270,400	1,290,800	(51,926)	1,342,726
Materials and Supplies	30,113	10,083	10,056	27
Contractual Services	87,638	100,221	99,366	855
Capital Outlay	-	7,078	7,078	-
Other	3,303	6,272	6,102	170
<b>Total Probate Court</b>	<b>1,391,454</b>	<b>1,414,454</b>	<b>70,676</b>	<b>1,343,778</b>
Clerk of Courts				
Personal Services	2,403,200	2,403,200	219,550	2,183,650
Materials and Supplies	78,645	78,645	78,645	-
Contractual Services	325,222	325,222	325,222	-
Capital Outlay	3,533	3,533	1,808	1,725
Other	829	829	829	-
<b>Total Clerk of Courts</b>	<b>2,811,429</b>	<b>2,811,429</b>	<b>626,054</b>	<b>2,185,375</b>

(continued)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - General Fund*

*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Defender				
Other	\$ 500	\$ 500	\$ -	\$ 500
Municipal Court				
Personal Services	332,181	320,181	290,501	29,680
Contractual Services	91,776	91,776	85,063	6,713
Total Municipal Court	423,957	411,957	375,564	36,393
<b>Total General Government - Judicial</b>	<b>16,710,056</b>	<b>16,748,350</b>	<b>4,093,036</b>	<b>12,655,314</b>
<b>Public Safety</b>				
Sheriff				
Personal Services	169,500	169,500	167,386	2,114
Materials and Supplies	13,600	13,600	478	13,122
Contractual Services	79,824	79,824	79,784	40
Total Sheriff	262,924	262,924	247,648	15,276
Coroner				
Personal Services	789,500	789,500	234,735	554,765
Materials and Supplies	13,746	17,746	13,410	4,336
Contractual Services	345,904	343,304	341,078	2,226
Capital Outlay	-	1,600	1,600	-
Other	9,000	6,000	4,023	1,977
Total Coroner	1,158,150	1,158,150	594,846	563,304
<b>Total Public Safety</b>	<b>1,421,074</b>	<b>1,421,074</b>	<b>842,494</b>	<b>578,580</b>
<b>Human Services</b>				
Veteran's Service Commission				
Personal Services	1,541,400	1,666,100	353,435	1,312,665
Materials and Supplies	133,295	133,295	78,907	54,388
Contractual Services	238,219	238,219	166,971	71,248
Capital Outlay	2,246	32,332	29,715	2,617
Other	1,091,125	951,338	492,960	458,378
<b>Total Human Services</b>	<b>3,006,285</b>	<b>3,021,284</b>	<b>1,121,988</b>	<b>1,899,296</b>
<b>Debt Service</b>				
Principal Retirement	1,557,000	269	-	269
<b>Total Expenditures</b>	<b>54,712,689</b>	<b>53,992,681</b>	<b>18,748,647</b>	<b>35,244,034</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,863,689)</b>	<b>2,456,319</b>	<b>39,264,961</b>	<b>36,808,642</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	7,125	7,125
Advances Out	-	(160,000)	(150,000)	10,000
Transfers In	-	-	-	-
Transfers Out	-	(37,556,731)	(37,556,731)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(37,716,731)</b>	<b>(37,699,606)</b>	<b>17,125</b>
<b>Net Change in Fund Balance</b>	<b>(1,863,689)</b>	<b>(35,260,412)</b>	<b>1,565,355</b>	<b>36,825,767</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>31,930,675</b>	<b>31,930,675</b>	<b>31,930,675</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,334,720</b>	<b>3,334,720</b>	<b>3,334,720</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 33,401,706</b>	<b>\$ 4,983</b>	<b>\$ 36,830,750</b>	<b>\$ 36,825,767</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - Board of Developmental Disabilities*

*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 34,325,549	\$ 34,325,549	\$ 33,808,302	\$ (517,247)
Charges for Services	582,300	582,300	1,522,218	939,918
Intergovernmental	14,493,476	14,493,476	17,414,459	2,920,983
Other	1,865,880	1,865,880	1,920,324	54,444
<b>Total Revenues</b>	<b>51,267,205</b>	<b>51,267,205</b>	<b>54,665,303</b>	<b>3,398,098</b>
<b>Expenditures</b>				
Current				
<b>Health</b>				
Personal Services	26,968,064	26,968,064	26,874,681	93,383
Materials and Supplies	1,055,748	890,013	807,178	82,835
Contractual Services	3,766,889	3,998,078	3,830,647	167,431
Capital Outlay	1,060,798	920,767	861,938	58,829
Other	31,451,629	31,526,208	31,465,701	60,507
<b>Total Expenditures</b>	<b>64,303,128</b>	<b>64,303,130</b>	<b>63,840,145</b>	<b>462,985</b>
<b>Net Change in Fund Balance</b>	<b>(13,035,923)</b>	<b>(13,035,925)</b>	<b>(9,174,842)</b>	<b>3,861,083</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>57,841,484</b>	<b>57,841,484</b>	<b>57,841,484</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>766,766</b>	<b>766,766</b>	<b>766,766</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 45,572,327</b>	<b>\$ 45,572,325</b>	<b>\$ 49,433,408</b>	<b>\$ 3,861,083</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - Mental Health*

*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Property and Other Local Taxes	\$ 6,740,623	\$ 6,740,623	\$ 6,685,208	\$ (55,415)
Intergovernmental	24,496,008	24,496,008	26,722,765	2,226,757
Other	708,798	708,798	495,269	(213,529)
<b>Total Revenues</b>	<b>31,945,429</b>	<b>31,945,429</b>	<b>33,903,242</b>	<b>1,957,813</b>
<b>Expenditures</b>				
Current				
<b>Health</b>				
Personal Services	5,089,574	5,089,575	4,943,121	146,454
Materials and Supplies	53,106	53,107	37,854	15,253
Contractual Services	30,026,324	30,396,326	30,218,022	178,304
Capital Outlay	65,862	90,863	88,861	2,002
Other	2,620,464	2,225,464	2,206,184	19,280
<b>Total Expenditures</b>	<b>37,855,330</b>	<b>37,855,335</b>	<b>37,494,042</b>	<b>361,293</b>
<b>Net Change in Fund Balance</b>	<b>(5,909,901)</b>	<b>(5,909,906)</b>	<b>(3,590,800)</b>	<b>2,319,106</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>10,296,920</b>	<b>10,296,920</b>	<b>10,296,920</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>3,964,262</b>	<b>3,964,262</b>	<b>3,964,262</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 8,351,281</b>	<b>\$ 8,351,276</b>	<b>\$ 10,670,382</b>	<b>\$ 2,319,106</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - Children's Services*

*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)	
	Original	Final	Actual		
<b>Revenues</b>					
Property and Other Local Taxes	\$ 12,313,653	\$ 12,313,653	\$ 12,054,323	\$ (259,330)	
Charges for Services	1,100,000	1,100,000	1,259,493	159,493	
Intergovernmental	15,300,000	15,300,000	20,567,410	5,267,410	
Other	185,000	185,000	158,071	(26,929)	
<b>Total Revenues</b>	<b>28,898,653</b>	<b>28,898,653</b>	<b>34,039,297</b>	<b>5,140,644</b>	
<b>Expenditures</b>					
Current					
<b>Human Services</b>					
Personal Services	5,837,000	5,837,000	5,277,078	559,922	
Materials and Supplies	47,285	47,285	33,637	13,648	
Contractual Services	11,703,332	15,203,332	14,305,925	897,407	
Capital Outlay	45,000	45,000	-	45,000	
Other	14,990,403	15,490,402	14,270,699	1,219,703	
<b>Total Expenditures</b>	<b>32,623,020</b>	<b>36,623,019</b>	<b>33,887,339</b>	<b>2,735,680</b>	
<b>Net Change in Fund Balance</b>	<b>(3,724,367)</b>	<b>(7,724,366)</b>	<b>151,958</b>	<b>7,876,324</b>	
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>28,854,067</b>	<b>28,854,067</b>	<b>28,854,067</b>	<b>-</b>	
<b>Prior Year Encumbrances Appropriated</b>	<b>1,536,020</b>	<b>1,536,020</b>	<b>1,536,020</b>	<b>-</b>	
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 26,665,720</b>	<b>\$ 22,665,721</b>	<b>\$ 30,542,045</b>	<b>\$ 7,876,324</b>	

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - Public Assistance*

*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Charges for Services	\$ 1,100	\$ 1,100	\$ 41	\$ (1,059)
Intergovernmental	38,929,695	38,929,695	39,963,154	1,033,459
Other	1,000,000	1,000,000	478,159	(521,841)
<b>Total Revenues</b>	<b>39,930,795</b>	<b>39,930,795</b>	<b>40,441,354</b>	<b>510,559</b>
<b>Expenditures</b>				
Current				
<b>Human Services</b>				
Personal Services	32,399,999	30,464,546	29,261,877	1,202,669
Materials and Supplies	442,896	442,898	360,564	82,334
Contractual Services	7,692,927	8,699,553	8,694,851	4,702
Capital Outlay	80,215	80,215	2,566	77,649
Other	1,188,832	2,117,657	1,981,215	136,442
<b>Total Expenditures</b>	<b>41,804,869</b>	<b>41,804,869</b>	<b>40,301,073</b>	<b>1,503,796</b>
<b>Net Change in Fund Balance</b>	<b>(1,874,074)</b>	<b>(1,874,074)</b>	<b>140,281</b>	<b>2,014,355</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>944,202</b>	<b>944,202</b>	<b>944,202</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>929,872</b>	<b>929,872</b>	<b>929,872</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,014,355</b>	<b>\$ 2,014,355</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Justice System Sales Tax  
For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Sales Taxes	\$ 34,500,000	\$ 34,500,000	\$ 37,808,911	\$ 3,308,911
Charges for Services	-	258,589	74,828	(183,761)
Intergovernmental	-	3,363	20,686	17,323
Other	-	-	305,718	305,718
<b>Total Revenues</b>	<b>34,500,000</b>	<b>34,761,952</b>	<b>38,210,143</b>	<b>3,448,191</b>
<b>Expenditures</b>				
Current				
<i>General Government - Legislative and Executive</i>				
Commissioners' Office				
Capital Outlay	517,746	517,746	517,746	-
Prosecuting Attorney				
Personal Services	5,357,100	5,357,100	4,971,923	385,177
Materials and Supplies	35,000	35,000	34,129	871
Contractual Services	110,000	110,000	84,430	25,570
Other	198,873	201,659	55,367	146,292
Total Prosecuting Attorney	5,700,973	5,703,759	5,145,849	557,910
<b>Total General Government - Legislative and Executive</b>	<b>6,218,719</b>	<b>6,221,505</b>	<b>5,663,595</b>	<b>557,910</b>
<i>General Government - Judicial</i>				
Common Pleas Court				
Materials and Supplies	317	316	316	-
Contractual Services	6,345	6,585	6,585	-
Capital Outlay	34,858	82,768	79,035	3,733
Total Common Pleas Court	41,520	89,669	85,936	3,733
Family Court				
Materials and Supplies	723	723	-	723
Contractual Services	680	680	680	-
Total Family Court	1,403	1,403	680	723
<b>Total General Government - Judicial</b>	<b>42,923</b>	<b>91,072</b>	<b>86,616</b>	<b>4,456</b>
<b>Public Safety</b>				
Public Defender				
Personal Services	2,726,400	2,686,400	2,657,816	28,584
Materials and Supplies	14,339	14,339	13,899	440
Contractual Services	19,169	22,169	21,628	541
Capital Outlay	-	29,500	20,924	8,576
Other	26,256	36,255	33,899	2,356
Total Public Defender	2,786,164	2,788,663	2,748,166	40,497
Sheriff				
Personal Services	20,135,400	20,135,400	4,030,491	16,104,909
Materials and Supplies	1,844,271	1,909,270	1,899,890	9,380
Contractual Services	5,793,479	7,148,560	7,139,864	8,696
Capital Outlay	181,955	995,420	987,823	7,597
Other	278,389	278,389	268,794	9,595
Total Sheriff	28,233,494	30,467,039	14,326,862	16,140,177
<b>Total Public Safety</b>	<b>31,019,658</b>	<b>33,255,702</b>	<b>17,075,028</b>	<b>16,180,674</b>
<b>Total Expenditures</b>	<b>37,281,300</b>	<b>39,568,279</b>	<b>22,825,239</b>	<b>16,743,040</b>
<b>Net Change in Fund Balance</b>	<b>(2,781,300)</b>	<b>(4,806,327)</b>	<b>15,384,904</b>	<b>20,191,231</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>32,911,877</b>	<b>32,911,877</b>	<b>32,911,877</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>1,559,025</b>	<b>1,559,025</b>	<b>1,559,025</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 31,689,602</b>	<b>\$ 29,664,575</b>	<b>\$ 49,855,806</b>	<b>\$ 20,191,231</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Basis) - ARP State and Local LFR Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues</b>				
Interest	\$ -	\$ 189,553	\$ 189,553	\$ -
<b>Expenditures</b>				
Current				
<i>General Government - Legislative and Executive</i>				
Commissioners' Office				
Personal Services	-	1,603,227	1,603,227	-
Contractual Services	-	5,879,621	5,879,621	-
Other	-	2,180,334	2,180,334	-
Total Commissioners' Office	-	9,663,182	9,663,182	-
County Auditor				
Personal Services	-	866,026	866,026	-
Contractual Services	20,234	20,234	20,234	-
Total County Auditor	20,234	886,260	886,260	-
County Treasurer				
Personal Services	-	471,932	471,932	-
Recorder				
Personal Services	-	258,535	258,535	-
Board of Elections				
Personal Services	-	2,014,382	2,014,382	-
Data Processing				
Personal Services	-	2,000,568	2,000,568	-
Contractual Services	-	587,741	587,741	-
Total Data Processing	-	2,588,309	2,588,309	-
Buildings and Grounds Maintenance				
Personal Services	-	797,657	797,657	-
Materials and Supplies	-	544,716	544,716	-
Total Buildings and Grounds Maintenance	-	1,342,373	1,342,373	-
<b>Total General Government - Legislative and Executive</b>	<b>20,234</b>	<b>17,224,973</b>	<b>17,224,973</b>	<b>-</b>
<i>General Government - Judicial</i>				
Common Pleas Court				
Personal Services	-	4,992,318	4,992,318	-
Juvenile Court				
Personal Services	-	3,549,205	3,549,205	-
Probate Court				
Personal Services	-	1,338,290	1,338,290	-
Clerk of Courts				
Personal Services	-	2,048,488	2,048,488	-
<b>Total General Government - Judicial</b>	<b>-</b>	<b>11,928,301</b>	<b>11,928,301</b>	<b>-</b>

(continued)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Basis) - ARP State and Local LFR Fund*  
*For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Public Safety</b>				
Sheriff				
Personal Services		-	15,769,603	15,769,603
Coroner				
Personal Services	\$	-	\$ 535,570	\$ 535,570
<b>Total Public Safety</b>		-	<b>16,305,173</b>	<b>16,305,173</b>
<b>Public Works</b>				
County Auditor				
Capital Outlay		-	22,572,554	20,298,425
				2,274,129
<b>Human Services</b>				
Veteran's Service Commission				
Personal Services		-	1,283,294	1,283,294
<b>Total Expenditures</b>	20,234		69,314,295	67,040,166
				2,274,129
<b>Net Change in Fund Balance</b>		(20,234)	(69,124,742)	(66,850,613)
<b>Fund Balance (Deficit) at Beginning of Year</b>		66,830,379	66,830,379	66,830,379
<b>Prior Year Encumbrances Appropriated</b>	20,234		20,234	20,234
<b>Fund Balance (Deficit) at End of Year</b>	\$ 66,830,379	\$ (2,274,129)	\$ -	\$ 2,274,129

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Basis) - Sewer*  
*For the Fiscal Year Ended December 31, 2024*

	Original	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$ 29,795,000	\$ 29,795,000	\$ 28,629,164	\$ (1,165,836)
Other Operating Revenues	2,320,000	2,320,000	2,564,491	244,491
<b>Total Revenues</b>	<b>32,115,000</b>	<b>32,115,000</b>	<b>31,193,655</b>	<b>(921,345)</b>
<b>Expenses</b>				
Personal Services	7,555,000	7,617,727	7,602,496	15,231
Contractual Services	22,188,782	22,189,015	19,184,658	3,004,357
Materials and Supplies	2,042,705	2,042,707	2,011,524	31,183
Capital Outlay	23,894,370	23,831,641	19,791,992	4,039,649
Other Operating Expenses	163,934	163,934	2,417,189	(2,253,255)
<b>Total Expenses</b>	<b>55,844,791</b>	<b>55,845,024</b>	<b>51,007,859</b>	<b>4,837,165</b>
<b>Operating Income (Loss)</b>	<b>(23,729,791)</b>	<b>(23,730,024)</b>	<b>(19,814,204)</b>	<b>3,915,820</b>
<b>Non-Operating Revenues (Expenses)</b>				
Principal Retirement	(3,221,399)	(3,221,399)	(2,872,844)	348,555
Interest and Fiscal Charges	(21,739)	(21,739)	(181,693)	(159,954)
Special Assessments	88,300	88,300	59,104	(29,196)
Advances Out	(772)	(772)	(772)	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(3,155,610)</b>	<b>(3,155,610)</b>	<b>(2,996,205)</b>	<b>159,405</b>
<b>Change in Fund Equity</b>	<b>(26,885,401)</b>	<b>(26,885,634)</b>	<b>(22,810,409)</b>	<b>4,075,225</b>
<b>Fund Equity Beginning of Year</b>	<b>16,891,934</b>	<b>16,891,934</b>	<b>16,891,934</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>13,141,392</b>	<b>13,141,392</b>	<b>13,141,392</b>	<b>-</b>
<b>Fund Equity End of Year</b>	<b>\$ 3,147,925</b>	<b>\$ 3,147,692</b>	<b>\$ 7,222,917</b>	<b>\$ 4,075,225</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Basis) - Certificate of Title Administration*  
*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 2,800,000	\$ 2,433,571	\$ (366,429)
Other	-	237	237
<b>Total Revenues</b>	<b>2,800,000</b>	<b>2,433,808</b>	<b>(366,192)</b>
<b>Expenditures</b>			
Current			
<i>General Government - Judicial</i>			
Personal Services	2,868,512	2,671,428	197,084
Materials and Supplies	79,584	53,940	25,644
Contractual Services	282,087	264,320	17,767
Capital Outlay	47,500	30,791	16,709
Other	9,554	5,000	4,554
<b>Total Expenditures</b>	<b>3,287,237</b>	<b>3,025,479</b>	<b>261,758</b>
<b>Net Change in Fund Balance</b>	<b>(487,237)</b>	<b>(591,671)</b>	<b>(104,434)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>2,378,103</b>	<b>2,378,103</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>56,725</b>	<b>56,725</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,947,591</b>	<b>\$ 1,843,157</b>	<b>\$ (104,434)</b>

# STARK COUNTY, OHIO

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

	<i>Recorder's Equipment</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ 350,000	\$ 301,917	\$ (48,083)
Other	-	389	389
<b>Total Revenues</b>	<b>350,000</b>	<b>302,306</b>	<b>(47,694)</b>

## *Expenditures*

Current

### *General Government - Legislative and Executive*

Materials and Supplies	14,253	10,743	3,510
Contractual Services	254,974	148,147	106,827
Capital Outlay	5,000	-	5,000
Other	5,000	3,963	1,037
<b>Total Expenditures</b>	<b>279,227</b>	<b>162,853</b>	<b>116,374</b>

### *Net Change in Fund Balance*

### *Fund Balance (Deficit) at Beginning of Year*

### *Prior Year Encumbrances Appropriated*

### *Fund Balance (Deficit) at End of Year*

	70,773	139,453	68,680
<i>Fund Balance (Deficit) at Beginning of Year</i>	<b>693,309</b>	<b>693,309</b>	<b>-</b>
<i>Prior Year Encumbrances Appropriated</i>	<b>57,227</b>	<b>57,227</b>	<b>-</b>
<i>Fund Balance (Deficit) at End of Year</i>	<b>\$ 821,309</b>	<b>\$ 889,989</b>	<b>\$ 68,680</b>

	<i>Unclaimed Money</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Other	\$ -	\$ 566,204	\$ 566,204

## *Expenditures*

Current

### *General Government - Legislative and Executive*

Other	837,550	600,000	237,550
<b>Net Change in Fund Balance</b>	<b>(837,550)</b>	<b>(33,796)</b>	<b>803,754</b>

### *Fund Balance (Deficit) at Beginning of Year*

### *Prior Year Encumbrances Appropriated*

### *Fund Balance (Deficit) at End of Year*

	2,629,788	2,629,788	-
<i>Fund Balance (Deficit) at Beginning of Year</i>	<b>2,629,788</b>	<b>2,629,788</b>	<b>-</b>
<i>Prior Year Encumbrances Appropriated</i>	<b>237,550</b>	<b>237,550</b>	<b>-</b>
<i>Fund Balance (Deficit) at End of Year</i>	<b>\$ 2,029,788</b>	<b>\$ 2,833,542</b>	<b>\$ 803,754</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - Building Inspection*

*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	<u>\$ 1,148,000</u>	<u>\$ 927,452</u>	<u>\$ (220,548)</u>
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Personal Services	933,850	922,827	11,023
Materials and Supplies	25,644	20,809	4,835
Contractual Services	201,543	201,021	522
Capital Outlay	26,719	-	26,719
Other	7,001	6,515	486
<b>Total Expenditures</b>	<u>1,194,757</u>	<u>1,151,172</u>	<u>43,585</u>
<b>Net Change in Fund Balance</b>	<b>(46,757)</b>	<b>(223,720)</b>	<b>(176,963)</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>2,005,895</b>	<b>2,005,895</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>14,707</b>	<b>14,707</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b><u>\$ 1,973,845</u></b>	<b><u>\$ 1,796,882</u></b>	<b><u>\$ (176,963)</u></b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Sheriff's Policing Rotary  
 For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 5,500,000	\$ 6,839,071	\$ 1,339,071
Intergovernmental	800,000	600,947	(199,053)
Other	6,000	41,973	35,973
<b>Total Revenues</b>	<b>6,306,000</b>	<b>7,481,991</b>	<b>1,175,991</b>
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Public Safety Dept			
Personal Services	6,695,000	6,240,406	454,594
Materials and Supplies	288,595	144,172	144,423
Contractual Services	779,573	585,277	194,296
Capital Outlay	85,000	77,073	7,927
Other	15,250	-	15,250
<b>Total Expenditures</b>	<b>7,863,418</b>	<b>7,046,928</b>	<b>816,490</b>
<b>Net Change in Fund Balance</b>	<b>(1,557,418)</b>	<b>435,063</b>	<b>1,992,481</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>2,477,002</b>	<b>2,477,002</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>140,318</b>	<b>140,318</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 1,059,902</b>	<b>\$ 3,052,383</b>	<b>\$ 1,992,481</b>

# STARK COUNTY, OHIO

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

	<i>Rotary Abstract Fee</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 2,493	\$ 2,493	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	\$ 2,493	\$ 2,493	\$ -
<i>Forfeiture of Subdivision Bond</i>			Variance with Final Budget Positive (Negative)
	Final	Actual	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 57,811	\$ 57,811	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	\$ 57,811	\$ 57,811	\$ -

# STARK COUNTY, OHIO

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

	<i>Victim Assistance</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 169,735	\$ 173,167	\$ 3,432
<b>Expenditures</b>			
Current			
<b>Human Services</b>			
Personal Services	173,445	173,445	-
<b>Net Change in Fund Balance</b>	(3,710)	(278)	3,432
<b>Fund Balance (Deficit) at Beginning of Year</b>	98,805	98,805	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 95,095	\$ 98,527	\$ 3,432
	<i>Youth Services</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 2,305,420	\$ 2,301,131	\$ (4,289)
Other	-	3	3
<b>Total Revenues</b>	<u>2,305,420</u>	<u>2,301,134</u>	<u>(4,286)</u>
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Personal Services	1,617,341	1,521,462	95,879
Materials and Supplies	21,346	12,773	8,573
Contractual Services	1,557,930	1,550,710	7,220
Other	77,933	74,797	3,136
<b>Total Expenditures</b>	<u>3,274,550</u>	<u>3,159,742</u>	<u>114,808</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<u>(969,130)</u>	<u>(858,608)</u>	<u>110,522</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	615,259	885,686	270,427
Transfers Out	(885,686)	(885,686)	-
<b>Total Other Financing Sources (Uses)</b>	<u>(270,427)</u>	<u>-</u>	<u>270,427</u>
<b>Net Change in Fund Balance</b>	(1,239,557)	(858,608)	380,949
<b>Fund Balance (Deficit) at Beginning of Year</b>	403,346	403,346	-
<b>Prior Year Encumbrances Appropriated</b>	836,211	836,211	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ -	\$ 380,949	\$ 380,949

# STARK COUNTY, OHIO

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

	<i>Pass Through Grants</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ 103,689	\$ 63,844	\$ (39,845)
<b>Expenditures</b>			
Current			
Public Safety	60,700	60,700	-
Other			
<b>Net Change in Fund Balance</b>	42,989	3,144	(39,845)
<b>Fund Balance (Deficit) at Beginning of Year</b>	37,691	37,691	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 80,680	\$ 40,835	\$ (39,845)

	<i>HOME Program</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 5,366,208	\$ 665,034	\$ (4,701,174)
Other	-	70,351	70,351
<b>Total Revenues</b>	<u>5,366,208</u>	<u>735,385</u>	<u>(4,630,823)</u>
<b>Expenditures</b>			
Current			
<b>Public Works</b>			
Contractual Services	6,019,058	2,408,961	3,610,097
Other	209	209	-
<b>Total Expenditures</b>	<u>6,019,267</u>	<u>2,409,170</u>	<u>3,610,097</u>
<b>Net Change in Fund Balance</b>	(653,059)	(1,673,785)	(1,020,726)
<b>Fund Balance (Deficit) at Beginning of Year</b>	523,747	523,747	-
<b>Prior Year Encumbrances Appropriated</b>	637,784	637,784	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 508,472	\$ (512,254)	\$ (1,020,726)

# STARK COUNTY, OHIO

## *Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - 911 System*

*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b><i>Revenues</i></b>			
Property and Other Local Taxes	\$ 650,000	\$ 645,499	\$ (4,501)
Intergovernmental	1,906,000	1,182,555	(723,445)
<b><i>Total Revenues</i></b>	<b>2,556,000</b>	<b>1,828,054</b>	<b>(727,946)</b>
<b><i>Expenditures</i></b>			
Current			
<b><i>Public Safety</i></b>			
Personal Services	1,441,056	785,616	655,440
Materials and Supplies	34,906	18,814	16,092
Contractual Services	834,705	542,980	291,725
Capital Outlay	632,923	216,923	416,000
Other	46,893	28,753	18,140
<b><i>Total Expenditures</i></b>	<b>2,990,483</b>	<b>1,593,086</b>	<b>1,397,397</b>
<b><i>Net Change in Fund Balance</i></b>	<b>(434,483)</b>	<b>234,968</b>	<b>669,451</b>
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<b>6,171,099</b>	<b>6,171,099</b>	<b>-</b>
<b><i>Prior Year Encumbrances Appropriated</i></b>	<b>289,163</b>	<b>289,163</b>	<b>-</b>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b>\$ 6,025,779</b>	<b>\$ 6,695,230</b>	<b>\$ 669,451</b>

# STARK COUNTY, OHIO

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

	<b><i>Child Assault Prosecution</i></b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 400,000	\$ 400,000	\$ -
<b>Expenditures</b>			
Current			
<b>Human Services</b>			
Personal Services	400,000	400,000	-
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance (Deficit) at Beginning of Year</b>	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ -	\$ -	\$ -
	<b><i>Community Development</i></b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ -	\$ 2,125	\$ 2,125
Intergovernmental	3,713,337	2,428,656	(1,284,681)
Interest	-	7,346	7,346
Other	-	53,201	53,201
<b>Total Revenues</b>	3,713,337	2,491,328	(1,222,009)
<b>Expenditures</b>			
Current			
<b>Public Works</b>			
Contractual Services	3,944,742	3,702,949	241,793
Other	6,674	6,674	-
<b>Total Expenditures</b>	3,951,416	3,709,623	241,793
<b>Net Change in Fund Balance</b>	(238,079)	(1,218,295)	(980,216)
<b>Fund Balance (Deficit) at Beginning of Year</b>	(94,736)	(94,736)	-
<b>Prior Year Encumbrances Appropriated</b>	417,475	417,475	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 84,660	\$ (895,556)	\$ (980,216)

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Coroner Laboratory  
For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 13,500	\$ -	\$ (13,500)
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Personal Services	29,746	16,252	13,494
Other	1,087	1,087	-
<b>Total Expenditures</b>	<u>30,833</u>	<u>17,339</u>	<u>13,494</u>
<b>Net Change in Fund Balance</b>	(17,333)	(17,339)	(6)
<b>Fund Balance (Deficit) at Beginning of Year</b>	377,772	377,772	-
<b>Prior Year Encumbrances Appropriated</b>	<u>1,087</u>	<u>1,087</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$ 361,526</u></u>	<u><u>\$ 361,520</u></u>	<u><u>\$ (6)</u></u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Computer Technology  
For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 1,224,000	\$ 1,193,643	\$ (30,357)
Intergovernmental	39,564	147,687	108,123
Other	97,000	135,416	38,416
<b>Total Revenues</b>	<b>1,360,564</b>	<b>1,476,746</b>	<b>116,182</b>
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
Personal Services	984,119	864,775	119,344
Materials and Supplies	67,674	54,302	13,372
Contractual Services	884,158	381,809	502,349
Capital Outlay	436,575	380,572	56,003
Other	277,473	219,759	57,714
<b>Total Expenditures</b>	<b>2,649,999</b>	<b>1,901,217</b>	<b>748,782</b>
<b>Net Change in Fund Balance</b>	<b>(1,289,435)</b>	<b>(424,471)</b>	<b>864,964</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>3,537,854</b>	<b>3,537,854</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>599,095</b>	<b>599,095</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 2,847,514</b>	<b>\$ 3,712,478</b>	<b>\$ 864,964</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - Delinquent Tax Assessment and Collection*

*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Property and Other Local Taxes	\$ 200,000	\$ 2,451	\$ (197,549)
Charges for Services	1,102,000	1,138,603	36,603
Interest	56,250	-	(56,250)
Other	291,000	283,789	(7,211)
<b>Total Revenues</b>	<b>1,649,250</b>	<b>1,424,843</b>	<b>(224,407)</b>
 <b>Expenditures</b>			
Current			
<i>General Government - Legislative and Executive</i>			
Personal Services	1,372,353	814,185	558,168
Materials and Supplies	69,950	750	69,200
Contractual Services	1,021,277	336,371	684,906
Capital Outlay	51,000	-	51,000
Other	233,523	23,000	210,523
<b>Total Expenditures</b>	<b>2,748,103</b>	<b>1,174,306</b>	<b>1,573,797</b>
 <i>Net Change in Fund Balance</i>	 (1,098,853)	 250,537	 1,349,390
 <i>Fund Balance (Deficit) at Beginning of Year</i>	 2,004,884	 2,004,884	 -
 <i>Prior Year Encumbrances Appropriated</i>	 50,750	 50,750	 -
 <i>Fund Balance (Deficit) at End of Year</i>	 <b>\$ 956,781</b>	 <b>\$ 2,306,171</b>	 <b>\$ 1,349,390</b>

# STARK COUNTY, OHIO

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

	<b>Dog and Kennel</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ 840,000	\$ 546,155	\$ (293,845)
Fines and Forfeitures	6,500	3,978	(2,522)
Other	50,000	36,130	(13,870)
<b>Total Revenues</b>	<b>896,500</b>	<b>586,263</b>	<b>(310,237)</b>
<b>Expenditures</b>			
Current			
<b>Health</b>			
Personal Services	562,100	509,957	52,143
Materials and Supplies	114,312	75,032	39,280
Contractual Services	310,973	282,822	28,151
Capital Outlay	99,560	68,086	31,474
Other	31,470	26,447	5,023
<b>Total Expenditures</b>	<b>1,118,415</b>	<b>962,344</b>	<b>156,071</b>
<b>Net Change in Fund Balance</b>	(221,915)	(376,081)	(154,166)
<b>Fund Balance (Deficit) at Beginning of Year</b>	843,168	843,168	-
<b>Prior Year Encumbrances Appropriated</b>	141,018	141,018	-
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 762,271</b>	<b>\$ 608,105</b>	<b>\$ (154,166)</b>

	<b>Motel Tax</b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Other Local Taxes	\$ 5,000,000	\$ 3,989,297	\$ (1,010,703)
<b>Expenditures</b>			
Current			
<b>General Government - Legislative and Executive</b>			
Other	5,000,000	3,988,363	1,011,637
<b>Net Change in Fund Balance</b>	-	934	934
<b>Fund Balance (Deficit) at Beginning of Year</b>	5,422	5,422	-
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 5,422</b>	<b>\$ 6,356</b>	<b>\$ 934</b>

# STARK COUNTY, OHIO

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

	<i><b>Immobilization and Impoundment</b></i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ -	\$ 1,040	\$ 1,040
<b>Net Change in Fund Balance</b>		- 1,040	1,040
<b>Fund Balance (Deficit) at Beginning of Year</b>	53,236	53,236	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 53,236	\$ 54,276	\$ 1,040

	<i><b>In - Home Detention</b></i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Fund Balance (Deficit) at Beginning of Year</b>	428	428	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 428	\$ 428	\$ -

	<i><b>OneOhio OPIOD Settlement</b></i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Fines and Forfeitures	\$ -	\$ 1,244,127	\$ 1,244,127
<b>Net Change in Fund Balance</b>		- 1,244,127	1,244,127
<b>Fund Balance (Deficit) at Beginning of Year</b>	735,583	735,583	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 735,583	\$ 1,979,710	\$ 1,244,127

# STARK COUNTY, OHIO

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

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Permissive Sales Tax	\$ 4,100,000	\$ 4,154,069	\$ 54,069
Charges for Services	8,200	8,150	(50)
Licenses and Permits	200,000	193,410	(6,590)
Fines and Forfeitures	63,000	55,533	(7,467)
Intergovernmental	16,825,000	18,272,648	1,447,648
Interest	10,800	12,292	1,492
Other	50,000	56,467	6,467
<b>Total Revenues</b>	<b>21,257,000</b>	<b>22,752,569</b>	<b>1,495,569</b>
<b>Expenditures</b>			
Current			
<b>Public Works</b>			
Personal Services	7,164,900	6,621,100	543,800
Materials and Supplies	2,882,948	2,481,786	401,162
Contractual Services	4,303,829	4,208,100	95,729
Capital Outlay	15,531,378	15,461,310	70,068
Other	29,049	19,000	10,049
<b>Debt Service</b>			
Principal Retirement	307,000	306,089	911
<b>Total Expenditures</b>	<b>30,219,104</b>	<b>29,097,385</b>	<b>1,121,719</b>
<b>Net Change in Fund Balance</b>	<b>(8,962,104)</b>	<b>(6,344,816)</b>	<b>2,617,288</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>1,739,985</b>	<b>1,739,985</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>7,222,204</b>	<b>7,222,204</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 85</b>	<b>\$ 2,617,373</b>	<b>\$ 2,617,288</b>

# STARK COUNTY, OHIO

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

	<i>Municipal Road</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b><i>Revenues</i></b>			
Intergovernmental	\$ 750,000	\$ 768,711	\$ 18,711
<b><i>Expenditures</i></b>			
Current			
<b><i>Public Works</i></b>			
Contractual Services	21,703	21,703	-
Capital Outlay	1,210,669	1,210,669	-
<b><i>Total Expenditures</i></b>	<u>1,232,372</u>	<u>1,232,372</u>	<u>-</u>
<b><i>Net Change in Fund Balance</i></b>	(482,372)	(463,661)	18,711
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	754,508	754,508	-
<b><i>Prior Year Encumbrances Appropriated</i></b>	<u>507,372</u>	<u>507,372</u>	<u>-</u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u>\$ 779,508</u>	<u>\$ 798,219</u>	<u>\$ 18,711</u>

	<i>Probate Court Conduct of Business</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b><i>Revenues</i></b>			
Charges for Services	\$ 3,500	\$ 3,688	\$ 188
<b><i>Expenditures</i></b>			
Current			
<b><i>General Government - Judicial</i></b>			
Materials and Supplies	2,884	2,541	343
Contractual Services	2,094	376	1,718
Capital Outlay	250	-	250
Other	250	-	250
<b><i>Total Expenditures</i></b>	<u>5,478</u>	<u>2,917</u>	<u>2,561</u>
<b><i>Net Change in Fund Balance</i></b>	(1,978)	771	2,749
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	7,900	7,900	-
<b><i>Prior Year Encumbrances Appropriated</i></b>	<u>978</u>	<u>978</u>	<u>-</u>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<u>\$ 6,900</u>	<u>\$ 9,649</u>	<u>\$ 2,749</u>

# STARK COUNTY, OHIO

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

	<i>Real Estate Assessment</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ 4,750,000	\$ 4,903,045	\$ 153,045
Licenses and Permits	-	5	5
Fines and Forfeitures	-	103	103
Other	15,500	80,127	64,627
<b>Total Revenues</b>	<b>4,765,500</b>	<b>4,983,280</b>	<b>217,780</b>
<b>Expenditures</b>			
Current			
<i>General Government - Legislative and Executive</i>			
Personal Services	3,800,000	3,290,679	509,321
Materials and Supplies	33,412	24,661	8,751
Contractual Services	1,776,538	1,336,353	440,185
Capital Outlay	157,800	55,412	102,388
Other	116,463	44,540	71,923
<b>Total Expenditures</b>	<b>5,884,213</b>	<b>4,751,645</b>	<b>1,132,568</b>
<b>Net Change in Fund Balance</b>	(1,118,713)	231,635	1,350,348
<b>Fund Balance (Deficit) at Beginning of Year</b>	4,320,729	4,320,729	-
<b>Prior Year Encumbrances Appropriated</b>	112,213	112,213	-
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 3,314,229</b>	<b>\$ 4,664,577</b>	<b>\$ 1,350,348</b>

	<i>Sheriff's Litter Patrol</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 95,000	\$ 95,000	\$ -
<b>Expenditures</b>			
Current			
Public Safety			
Personal Services	90,000	41,639	48,361
Materials and Supplies	8,612	7,719	893
<b>Total Expenditures</b>	<b>98,612</b>	<b>49,358</b>	<b>49,254</b>
<b>Net Change in Fund Balance</b>	(3,612)	45,642	49,254
<b>Fund Balance (Deficit) at Beginning of Year</b>	45,590	45,590	-
<b>Prior Year Encumbrances Appropriated</b>	3,612	3,612	-
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 45,590</b>	<b>\$ 94,844</b>	<b>\$ 49,254</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Adult Probation  
 For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 54,696	\$ 24,696
Intergovernmental	2,809,450	2,809,450	-
<b>Total Revenues</b>	<b>2,839,450</b>	<b>2,864,146</b>	<b>24,696</b>
<b>Expenditures</b>			
Current			
<i>Public Safety</i>			
Personal Services	2,242,948	2,030,398	212,550
Materials and Supplies	159,031	135,172	23,859
Contractual Services	724,799	480,297	244,502
Capital Outlay	8,435	8,435	-
Other	13,319	7,079	6,240
<b>Total Expenditures</b>	<b>3,148,532</b>	<b>2,661,381</b>	<b>487,151</b>
<b>Net Change in Fund Balance</b>	(309,082)	202,765	511,847
<b>Fund Balance (Deficit) at Beginning of Year</b>	502,482	502,482	-
<b>Prior Year Encumbrances Appropriated</b>	<u>12,725</u>	<u>12,725</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$ 206,125</u></u>	<u><u>\$ 717,972</u></u>	<u><u>\$ 511,847</u></u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis) - Bureau of Justice Assistance Block Grant*

*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 415,218	\$ 319,687	\$ (95,531)
Interest	216	216	-
<b>Total Revenues</b>	<b>415,434</b>	<b>319,903</b>	<b>(95,531)</b>
<b>Expenditures</b>			
Current			
<i>Public Safety</i>			
Personal Services	1,284,957	78,128	1,206,829
Materials and Supplies	74,147	8,797	65,350
Contractual Services	545,862	469,304	76,558
Capital Outlay	1,768,978	1,720,751	48,227
Other	48,256	28	48,228
<b>Total Expenditures</b>	<b>3,722,200</b>	<b>2,277,008</b>	<b>1,445,192</b>
<b>Net Change in Fund Balance</b>	<b>(3,306,766)</b>	<b>(1,957,105)</b>	<b>1,349,661</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>3,002,788</b>	<b>3,002,788</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>452,012</b>	<b>452,012</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 148,034</b>	<b>\$ 1,497,695</b>	<b>\$ 1,349,661</b>

# STARK COUNTY, OHIO

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

	<b><i>Disaster Services - HAZMAT</i></b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b><i>Revenues</i></b>			
Fines and Forfeitures	\$ 5,000	\$ 17,028	\$ 12,028
Intergovernmental	80,000	80,000	-
<b><i>Total Revenues</i></b>	<b>85,000</b>	<b>97,028</b>	<b>12,028</b>
<b><i>Expenditures</i></b>			
Current			
<b><i>Public Safety</i></b>			
Materials and Supplies	45,833	40,132	5,701
Contractual Services	58,615	58,471	144
Other	26,459	23,428	3,031
<b><i>Total Expenditures</i></b>	<b>130,907</b>	<b>122,031</b>	<b>8,876</b>
<b><i>Net Change in Fund Balance</i></b>	<b>(45,907)</b>	<b>(25,003)</b>	<b>20,904</b>
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<b>131,311</b>	<b>131,311</b>	<b>-</b>
<b><i>Prior Year Encumbrances Appropriated</i></b>	<b>25,907</b>	<b>25,907</b>	<b>-</b>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b>\$ 111,311</b>	<b>\$ 132,215</b>	<b>\$ 20,904</b>

	<b><i>House Arrest</i></b>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b><i>Revenues</i></b>			
Fines and Forfeitures	\$ 5,000	\$ 2,829	\$ (2,171)
<b><i>Expenditures</i></b>			
Current			
<b><i>Public Safety</i></b>			
Contractual Services	15,000	10,000	5,000
<b><i>Net Change in Fund Balance</i></b>	<b>(10,000)</b>	<b>(7,171)</b>	<b>2,829</b>
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>	<b>252,771</b>	<b>252,771</b>	<b>-</b>
<b><i>Prior Year Encumbrances Appropriated</i></b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>
<b><i>Fund Balance (Deficit) at End of Year</i></b>	<b>\$ 252,771</b>	<b>\$ 255,600</b>	<b>\$ 2,829</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*

*Budget and Actual (Non-GAAP Basis)*

*For the Year Ended December 31, 2024*

		<i>State Probation Supervision Fees</i>		Variance with Final Budget Positive (Negative)	
		Final	Actual		
<b><i>Expenditures</i></b>					
Current					
<b>Public Safety</b>					
Materials and Supplies		\$ 1,240	\$ 1,240	\$ -	
<b>Net Change in Fund Balance</b>		(1,240)	(1,240)	-	
<b>Fund Balance (Deficit) at Beginning of Year</b>		1,240	1,240	-	
<b>Fund Balance (Deficit) at End of Year</b>		\$ -	\$ -	\$ -	
		<i>Indigent Drivers</i>		Variance with Final Budget Positive (Negative)	
		Final	Actual		
<b>Revenues</b>					
Fines and Forfeitures		\$ 6,000	\$ 6,581	\$ 581	
<b>Expenditures</b>					
Current					
<b>General Government - Judicial</b>					
Contractual Services		2,000	-	2,000	
<b>Net Change in Fund Balance</b>		4,000	6,581	2,581	
<b>Fund Balance (Deficit) at Beginning of Year</b>		12,467	12,467	-	
<b>Fund Balance (Deficit) at End of Year</b>		\$ 16,467	\$ 19,048	\$ 2,581	

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance*  
*Budget and Actual (Non-GAAP Basis) - Program for Addiction Rehabilitation*  
*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 150,000	\$ 116,900	\$ (33,100)
<b>Expenditures</b>			
Current			
<b>Public Safety</b>			
Materials and Supplies	77,599	-	77,599
Contractual Services	208,440	2,302	206,138
<b>Total Expenditures</b>	<u>286,039</u>	<u>2,302</u>	<u>283,737</u>
<b>Net Change in Fund Balance</b>	(136,039)	114,598	250,637
<b>Fund Balance (Deficit) at Beginning of Year</b>	222,591	222,591	-
<b>Prior Year Encumbrances Appropriated</b>	<u>36,039</u>	<u>36,039</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u><u>\$ 122,591</u></u>	<u><u>\$ 373,228</u></u>	<u><u>\$ 250,637</u></u>

# STARK COUNTY, OHIO

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

		<b><i>Enforcement and Education</i></b>		Variance with Final Budget Positive (Negative)
		Final	Actual	
<b><i>Revenues</i></b>				
Fines and Forfeitures		\$ 1,000	\$ 990	\$ (10)
<b><i>Net Change in Fund Balance</i></b>		1,000	990	(10)
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>		30,750	30,750	-
<b><i>Fund Balance (Deficit) at End of Year</i></b>		<u>\$ 31,750</u>	<u>\$ 31,740</u>	<u>\$ (10)</u>
		<b><i>Violence Prevention</i></b>		Variance with Final Budget Positive (Negative)
		Final	Actual	
<b><i>Revenues</i></b>				
Intergovernmental		\$ 232,896	\$ 152,895	\$ (80,001)
<b><i>Expenditures</i></b>				
Current				
<b><i>Public Safety</i></b>				
Public Safety				
Personal Services		156,391	87,219	69,172
Prosecuting Attorney				
Personal Services		82,386	61,557	20,829
<b><i>Total Expenditures</i></b>		<u>238,777</u>	<u>148,776</u>	<u>90,001</u>
<b><i>Net Change in Fund Balance</i></b>		(5,881)	4,119	10,000
<b><i>Fund Balance (Deficit) at Beginning of Year</i></b>		8,825	8,825	-
<b><i>Fund Balance (Deficit) at End of Year</i></b>		<u>\$ 2,944</u>	<u>\$ 12,944</u>	<u>\$ 10,000</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Emergency Preparedness  
For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ 556,171	\$ 638,567	\$ 82,396
Other	5,000	5,000	-
<b>Total Revenues</b>	<b>561,171</b>	<b>643,567</b>	<b>82,396</b>
<b>Expenditures</b>			
Current			
<i>Public Safety</i>			
Personal Services	446,080	394,189	51,891
Materials and Supplies	42,436	21,047	21,389
Contractual Services	48,418	46,963	1,455
Capital Outlay	199,555	183,177	16,378
Other	15,000	8,294	6,706
<b>Total Expenditures</b>	<b>751,489</b>	<b>653,670</b>	<b>97,819</b>
<b>Net Change in Fund Balance</b>	<b>(190,318)</b>	<b>(10,103)</b>	<b>180,215</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>77,407</b>	<b>77,407</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>195,909</b>	<b>195,909</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 82,998</b>	<b>\$ 263,213</b>	<b>\$ 180,215</b>

# STARK COUNTY, OHIO

## *Schedule of Revenues, Expenditures and Changes in Fund Balance*

### *Budget and Actual (Non-GAAP Basis) - Juvenile Justice*

*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b><i>Revenues</i></b>			
Intergovernmental	\$ 495,000	\$ 320,758	\$ (174,242)
Other	2,500	1,671	(829)
<b>Total Revenues</b>	<b>497,500</b>	<b>322,429</b>	<b>(175,071)</b>
<b><i>Expenditures</i></b>			
Current			
<b><i>General Government - Judicial</i></b>			
Personal Services	82,367	18,742	63,625
Materials and Supplies	3,984	1,307	2,677
Contractual Services	529,097	377,307	151,790
Other	11,105	2,867	8,238
<b>Total Expenditures</b>	<b>626,553</b>	<b>400,223</b>	<b>226,330</b>
<b>Net Change in Fund Balance</b>	<b>(129,053)</b>	<b>(77,794)</b>	<b>51,259</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>60,292</b>	<b>60,292</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>157,454</b>	<b>157,454</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 88,693</b>	<b>\$ 139,952</b>	<b>\$ 51,259</b>

# STARK COUNTY, OHIO

## *Schedule of Revenues, Expenditures and Changes in Fund Balance*

### *Budget and Actual (Non-GAAP Basis) - Law Library*

*For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 9,700	\$ 8,370	\$ (1,330)
Fines and Forfeitures	287,753	289,429	1,676
Intergovernmental	267,000	271,000	4,000
Other	25,000	30,926	5,926
<b>Total Revenues</b>	<b>589,453</b>	<b>599,725</b>	<b>10,272</b>
<b>Expenditures</b>			
Current			
<i>General Government - Judicial</i>			
Personal Services	350,000	300,452	49,548
Materials and Supplies	131,136	91,225	39,911
Contractual Services	392,401	275,378	117,023
Capital Outlay	19,000	11,031	7,969
Other	6,690	4,499	2,191
<b>Total Expenditures</b>	<b>899,227</b>	<b>682,585</b>	<b>216,642</b>
<b>Net Change in Fund Balance</b>	<b>(309,774)</b>	<b>(82,860)</b>	<b>226,914</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>261,243</b>	<b>261,243</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>100,877</b>	<b>100,877</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 52,346</b>	<b>\$ 279,260</b>	<b>\$ 226,914</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Drug Court Planning  
 For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 60,500	\$ 51,376	\$ (9,124)
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
General Government - Judicial			
Materials and Supplies	3,115	3,115	-
Contractual Services	52,719	33,190	19,529
Capital Outlay	840	840	-
Other	6,907	5,097	1,810
<b>Total Expenditures</b>	<u>63,581</u>	<u>42,242</u>	<u>21,339</u>
<b>Net Change in Fund Balance</b>	(3,081)	9,134	12,215
<b>Fund Balance (Deficit) at Beginning of Year</b>	228,984	228,984	-
<b>Prior Year Encumbrances Appropriated</b>	<u>81</u>	<u>81</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 225,984</u>	<u>\$ 238,199</u>	<u>\$ 12,215</u>

# STARK COUNTY, OHIO

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

	<i>Indigent Guardianship</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Charges for Services	\$ 50,000	\$ 51,950	\$ 1,950
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
Personal Services	44,150	44,150	-
Materials and Supplies	948	709	239
Contractual Services	6,162	5,762	400
Other	1,225	1,225	-
<b>Total Expenditures</b>	<u>52,485</u>	<u>51,846</u>	<u>639</u>
<b>Net Change in Fund Balance</b>	(2,485)	104	2,589
<b>Fund Balance (Deficit) at Beginning of Year</b>	73,094	73,094	-
<b>Prior Year Encumbrances Appropriated</b>	485	485	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 71,094</u>	<u>\$ 73,683</u>	<u>\$ 2,589</u>
	<i>Probate Court Elder</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 10,000	\$ 10,000	\$ -
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
Materials and Supplies	10,000	10,000	-
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance (Deficit) at Beginning of Year</b>	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

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

<i>Computer Justice Information System</i>			Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Fines and Forfeitures	\$ 19,000	\$ 18,060	\$ (940)
<b>Expenditures</b>			
Current			
<b>General Government - Judicial</b>			
Materials and Supplies	17,870	12,545	5,325
Contractual Services	7,000	7,000	-
Capital Outlay	1,145	1,145	-
<b>Total Expenditures</b>	<u>26,015</u>	<u>20,690</u>	<u>5,325</u>
<b>Net Change in Fund Balance</b>	(7,015)	(2,630)	4,385
<b>Fund Balance (Deficit) at Beginning of Year</b>	86,622	86,622	-
<b>Prior Year Encumbrances Appropriated</b>	<u>7,015</u>	<u>7,015</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 86,622</u>	<u>\$ 91,007</u>	<u>\$ 4,385</u>
<i>Community Prosecution Program</i>			Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Fines and Forfeitures	\$ 6,201	\$ 6,201	\$ -
<b>Expenditures</b>			
Current			
<b>General Government - Legislative and Executive</b>			
Other	6,684	6,100	584
<b>Net Change in Fund Balance</b>	(483)	101	584
<b>Fund Balance (Deficit) at Beginning of Year</b>	483	483	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ -</u>	<u>\$ 584</u>	<u>\$ 584</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis) - Sheriff Law Enforcement  
For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 20,000	\$ 26,183	\$ 6,183
Licenses and Permits	125,000	85,400	(39,600)
Fines and Forfeitures	10,518	10,518	-
Intergovernmental	297,611	297,611	-
Interest	8,000	16,451	8,451
<b>Total Revenues</b>	<b>461,129</b>	<b>436,163</b>	<b>(24,966)</b>
<b>Expenditures</b>			
Current			
<i>Public Safety</i>			
Personal Services	247,016	63,979	183,037
Materials and Supplies	207,334	126,047	81,287
Contractual Services	411,073	309,463	101,610
Capital Outlay	197,500	125,000	72,500
Other	207,422	136,330	71,092
<b>Total Expenditures</b>	<b>1,270,345</b>	<b>760,819</b>	<b>509,526</b>
<b>Net Change in Fund Balance</b>	<b>(809,216)</b>	<b>(324,656)</b>	<b>484,560</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>1,044,934</b>	<b>1,044,934</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>246,032</b>	<b>246,032</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 481,750</b>	<b>\$ 966,310</b>	<b>\$ 484,560</b>

# STARK COUNTY, OHIO

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

		<i>Board of Elections</i>		Variance with Final Budget Positive (Negative)
		Final	Actual	
<b>Revenues</b>				
Interest		\$ 37	\$ 38	\$ 1
<b>Expenditures</b>				
Current				
<b>General Government - Legislative and Executive</b>				
Materials and Supplies		39	39	-
<b>Net Change in Fund Balance</b>		(2)	(1)	1
<b>Fund Balance (Deficit) at Beginning of Year</b>		18,867	18,867	-
<b>Prior Year Encumbrances Appropriated</b>		39	39	-
<b>Fund Balance (Deficit) at End of Year</b>		\$ 18,904	\$ 18,905	\$ 1
		<i>Board of Elections Special Election</i>		Variance with Final Budget Positive (Negative)
		Final	Actual	
<b>Fund Balance (Deficit) at Beginning of Year</b>		\$ 227,057	\$ 227,057	\$ -
<b>Fund Balance (Deficit) at End of Year</b>		\$ 227,057	\$ 227,057	\$ -
		<i>Probate Court Security Grant</i>		Variance with Final Budget Positive (Negative)
		Final	Actual	
<b>Revenues</b>				
Charges for Services		\$ 20,000	\$ 20,700	\$ 700
<b>Expenditures</b>				
Current				
<b>General Government - Judicial</b>				
Materials and Supplies		5,000	-	5,000
Contractual Services		16,450	11,613	4,837
<b>Total Expenditures</b>		21,450	11,613	9,837
<b>Net Change in Fund Balance</b>		(1,450)	9,087	10,537
<b>Fund Balance (Deficit) at Beginning of Year</b>		234,615	234,615	-
<b>Prior Year Encumbrances Appropriated</b>		1,450	1,450	-
<b>Fund Balance (Deficit) at End of Year</b>		\$ 234,615	\$ 245,152	\$ 10,537

# STARK COUNTY, OHIO

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

	<i>Special Assessment Bond Retirement</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Special Assessments	\$ 340,000	\$ 334,481	\$ (5,519)
Interest	-	235	235
<b>Total Revenues</b>	<b>340,000</b>	<b>334,716</b>	<b>(5,284)</b>
<b>Expenditures</b>			
Current			
<b>General Government - Legislative and Executive</b>			
Contractual Services	10,000	4,943	5,057
<b>Debt Service</b>			
Principal Retirement	312,679	281,190	31,489
Interest and Fiscal Charges	37,326	37,326	-
Total Debt Service	350,005	318,516	31,489
<b>Total Expenditures</b>	<b>360,005</b>	<b>323,459</b>	<b>36,546</b>
<b>Net Change in Fund Balance</b>	(20,005)	11,257	31,262
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>35,018</b>	<b>35,018</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 15,013</b>	<b>\$ 46,275</b>	<b>\$ 31,262</b>
 <b>General Obligation Bond Retirement</b>			
	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Expenditures</b>			
Current			
Debt Service			
Principal Retirement	\$ 1,255,000	\$ 1,255,000	\$ -
Interest and Fiscal Charges	301,732	301,732	-
<b>Total Expenditures</b>	<b>1,556,732</b>	<b>1,556,732</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(1,556,732)</b>	<b>(1,556,732)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	1,556,732	1,556,731	(1)
<b>Net Change in Fund Balance</b>	-	(1)	(1)
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>115,068</b>	<b>115,068</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 115,068</b>	<b>\$ 115,067</b>	<b>\$ (1)</b>

# STARK COUNTY, OHIO

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

	<i>Jail Capital Improvements</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 6,775	\$ 6,775	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 6,775</u>	<u>\$ 6,775</u>	<u>\$ -</u>
	<i>Board of Developmental Disabilities' Capital</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 14,382	\$ 14,382	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 14,382</u>	<u>\$ 14,382</u>	<u>\$ -</u>
	<i>Ditch Maintenance</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 18,370	\$ 18,370	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 18,370</u>	<u>\$ 18,370</u>	<u>\$ -</u>
	<i>JFS Midtown Building Project Fund</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<i>Fund Balance (Deficit) at Beginning of Year</i>	\$ 292,061	\$ 292,061	\$ -
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$ 292,061</u>	<u>\$ 292,061</u>	<u>\$ -</u>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenditures and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Permanent Improvement  
 For the Year Ended December 31, 2024*

	Final	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Intergovernmental	\$ -	\$ 8,739	\$ 8,739
Other	-	50,370	50,370
<b>Total Revenues</b>	<b>-</b>	<b>59,109</b>	<b>59,109</b>
<b>Expenditures</b>			
Current			
<i>Capital Outlay</i>			
Contractual Services	196,060	196,060	-
Capital Outlay	21,397,218	19,280,253	2,116,965
<b>Total Expenditures</b>	<b>21,593,278</b>	<b>19,476,313</b>	<b>2,116,965</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(21,593,278)</b>	<b>(19,417,204)</b>	<b>2,176,074</b>
<b>Other Financing Sources (Uses)</b>			
Sale of Capital Assets	-	30,050	30,050
Transfers In	36,000,000	36,000,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>36,000,000</b>	<b>36,030,050</b>	<b>30,050</b>
<b>Net Change in Fund Balance</b>	<b>14,406,722</b>	<b>16,612,846</b>	<b>2,206,124</b>
<b>Fund Balance (Deficit) at Beginning of Year</b>	<b>9,368,108</b>	<b>9,368,108</b>	<b>-</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>6,743,278</b>	<b>6,743,278</b>	<b>-</b>
<b>Fund Balance (Deficit) at End of Year</b>	<b>\$ 30,518,108</b>	<b>\$ 32,724,232</b>	<b>\$ 2,206,124</b>

# STARK COUNTY, OHIO

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

	<i>Engineer's Construction</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Intergovernmental	\$ 19,122,073	\$ 12,011,006	\$ (7,111,067)
<b>Expenditures</b>			
Current			
<b>Capital Outlay</b>			
Capital Outlay	19,665,973	12,554,906	7,111,067
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(543,900)	(543,900)	-
Other Financing Sources (Uses)			
Proceeds of OPWC Loans	543,900	543,900	-
<b>Net Change in Fund Balance</b>	-	-	-
<b>Fund Balance (Deficit) at Beginning of Year</b>	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ -	\$ -	\$ -
	<i>The Venue - TIF Fund</i>		Variance with Final Budget Positive (Negative)
	Final	Actual	
<b>Revenues</b>			
Revenue in Lieu of Taxes	\$ 240,000	\$ 247,478	7,478
<b>Expenditures</b>			
Current			
<b>Capital Outlay</b>			
Contractual Services	5,079	4,026	1,053
Capital Outlay	1,588,000	1,585,860	2,140
<b>Total Expenditures</b>	1,593,079	1,589,886	3,193
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(1,353,079)	(1,342,408)	10,671
<b>Other Financing Sources (Uses)</b>			
Advances In	160,000	150,000	(10,000)
<b>Net Change in Fund Balance</b>	(1,193,079)	(1,192,408)	671
<b>Fund Balance (Deficit) at Beginning of Year</b>	1,192,649	1,192,649	-
<b>Prior Year Encumbrances Appropriated</b>	1,079	1,079	-
<b>Fund Balance (Deficit) at End of Year</b>	\$ 649	\$ 1,320	\$ 671

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Water Fund  
 For the Fiscal Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 864,200	\$ 909,182	\$ 44,982
Other Operating Revenues	-	123,544	123,544
<b>Total Revenues</b>	<b>864,200</b>	<b>1,032,726</b>	<b>168,526</b>
<b>Expenses</b>			
Personal Services	283,000	210,467	72,533
Contractual Services	519,853	504,934	14,919
Materials and Supplies	77,990	76,063	1,927
Capital Outlay	109,291	89,115	20,176
Other Operating Expenses	4,495	500	3,995
<b>Total Expenses</b>	<b>994,629</b>	<b>881,079</b>	<b>113,550</b>
<b>Change in Fund Equity</b>	(130,429)	151,647	282,076
<b>Fund Equity Beginning of Year</b>	1,004,095	1,004,095	-
<b>Prior Year Encumbrances Appropriated</b>	<b>94,629</b>	<b>94,629</b>	<b>-</b>
<b>Fund Equity End of Year</b>	<b>\$ 968,295</b>	<b>\$ 1,250,371</b>	<b>\$ 282,076</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis) - Sheriff Webcheck  
 For the Fiscal Year Ended December 31, 2024*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$ 30,000	\$ 32,920	\$ 2,920
Intergovernmental	100,000	105,156	5,156
<b>Total Revenues</b>	<b>130,000</b>	<b>138,076</b>	<b>8,076</b>
<b>Expenses</b>			
Contractual Services	86,000	-	86,000
Materials and Supplies	41,650	-	41,650
Other Operating Expenses	36,486	31,486	5,000
<b>Total Expenses</b>	<b>164,136</b>	<b>31,486</b>	<b>132,650</b>
<b>Change in Fund Equity</b>	(34,136)	106,590	140,726
<b>Fund Equity Beginning of Year</b>	271,517	271,517	-
<b>Prior Year Encumbrances Appropriated</b>	36,136	36,136	-
<b>Fund Equity End of Year</b>	<b>\$ 273,517</b>	<b>\$ 414,243</b>	<b>\$ 140,726</b>

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Balance  
Budget and Actual (Non-GAAP Basis)  
For the Fiscal Year Ended December 31, 2024*

			<b><i>Self Insurance</i></b>	Variance with Final Budget Positive (Negative)
	Final Budget	Actual		
<b><i>Revenues</i></b>				
Charges for Services	\$ 29,575,000	\$ 28,985,947	\$ (589,053)	
Other Operating Revenues	1,092,100	1,727,585	635,485	
<b><i>Total Revenues</i></b>	<b><u>30,667,100</u></b>	<b><u>30,713,532</u></b>	<b><u>46,432</u></b>	
<b><i>Expenses</i></b>				
Personal Services	207,500	179,358	28,142	
Contractual Services	2,426,971	2,493,159	(66,188)	
Claims	32,516,199	32,388,225	127,974	
Other	56,335	52,315	4,020	
<b><i>Total Expenses</i></b>	<b><u>35,207,005</u></b>	<b><u>35,113,057</u></b>	<b><u>93,948</u></b>	
<b><i>Change in Fund Equity</i></b>	<b>(4,539,905)</b>	<b>(4,399,525)</b>	<b>140,380</b>	
<b><i>Fund Equity Beginning of Year</i></b>	<b>2,452,646</b>	<b>2,452,646</b>	<b>-</b>	
<b><i>Prior Year Encumbrances Appropriated</i></b>	<b><u>2,122,205</u></b>	<b><u>2,122,205</u></b>	<b><u>-</u></b>	
<b><i>Fund Equity End of Year</i></b>	<b><u>\$ 34,946</u></b>	<b><u>\$ 175,326</u></b>	<b><u>\$ 140,380</u></b>	
			<b><i>Workers' Compensation</i></b>	Variance with Final Budget Positive (Negative)
	Final Budget	Actual		
<b><i>Revenues</i></b>				
Charges for Services	\$ 605,000	\$ 592,351	\$ (12,649)	
<b><i>Expenses</i></b>				
Personal Services	197,500	166,810	30,690	
Contractual Services	1,803,254	1,718,492	84,762	
Other	460	240	220	
<b><i>Total Expenses</i></b>	<b><u>2,001,214</u></b>	<b><u>1,885,542</u></b>	<b><u>115,672</u></b>	
<b><i>Change in Fund Equity</i></b>	<b>(1,396,214)</b>	<b>(1,293,191)</b>	<b>103,023</b>	
<b><i>Fund Equity Beginning of Year</i></b>	<b>2,268,940</b>	<b>2,268,940</b>	<b>-</b>	
<b><i>Prior Year Encumbrances Appropriated</i></b>	<b><u>658,356</u></b>	<b><u>658,356</u></b>	<b><u>-</u></b>	
<b><i>Fund Equity End of Year</i></b>	<b><u>\$ 1,531,082</u></b>	<b><u>\$ 1,634,105</u></b>	<b><u>\$ 103,023</u></b>	

# STARK COUNTY, OHIO

*Schedule of Revenues, Expenses and Changes in Fund Balance  
 Budget and Actual (Non-GAAP Basis)  
 For the Fiscal Year Ended December 31, 2024*

## *George C. Brissel*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Equity Beginning of Year</i>	\$ 2,190	\$ 2,190	\$ -
<i>Fund Equity End of Year</i>	<u>\$ 2,190</u>	<u>\$ 2,190</u>	<u>\$ -</u>

## *Board of Developmental Disabilities Gifts & Donations*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<i>Fund Equity Beginning of Year</i>	\$ 125,450	\$ 125,450	\$ -
<i>Fund Equity End of Year</i>	<u>\$ 125,450</u>	<u>\$ 125,450</u>	<u>\$ -</u>

# Statistical Section

# STARK COUNTY, OHIO

*Annual Comprehensive Financial Report  
For the Year Ended December 31, 2024  
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## III. STATISTICAL SECTION

### Financial Trends

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

Net Position by Component – Last Ten Years.....	S1
Changes in Net Position – Primary Government- Last Ten Years.....	S2
Fund Balances – Governmental Funds – Last Ten Years.....	S4
Changes in Fund Balances – Governmental Funds – Last Ten Years.....	S6

### Revenue Capacity

*These schedules contain information to help the reader assess the County's most significant local revenue source.*

Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S8
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S9
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Special Assessments Billed and Collected – Last Ten Years.....	S16

### Debt Capacity

*These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.*

Ratios of Outstanding Debt by Type – Last Ten Years.....	S17
Computation of Legal Debt Margin – Current Year.....	S18

# STARK COUNTY, OHIO

*Annual Comprehensive Financial Report  
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*Ratios of General Bonded Debt Outstanding* - General bonded debt refers to debt that is supported by taxes. It excludes debt reported in proprietary funds, even if that debt is general obligation in character, as well as debt supported by special assessments. Total debt service for each year should be compared to total expenditures of the general government and expressed as a percentage of that amount. Per the definition, Stark County does not have any general bonded debt and, therefore, is not required to present this statement.

*Pledge-Revenue Coverage* - Revenue bond indentures often require that enterprise funds set rates sufficient to ensure adequate resources to repay on a timely basis, both principal and interest, on those obligations. Specifically, bond covenants typically mandate that the issuer maintain income at a predetermined multiple of debt service. The multiple is known as the revenue bonds coverage. In most cases, a separate calculation should be reported for each individual debt issue subject to coverage requirements. However, if the same resources may be used for debt service for more than one revenue bond issue, then the coverage for these related issues may be combined in a single presentation. Per the definition, Stark County does not have any revenue bond coverage and, therefore, is not required to present this statement.

## **Demographic and Economic Information**

*These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.*

Demographic and Economic Statistics – Last Ten Years..... S19

Principal Employers – Current and Nine Years Ago..... S20

## **Operating Information**

*These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.*

Government Employees by Function – Last Ten Years..... S21

Operating Indicators by Function – Last Ten Years..... S22

Capital Asset Indicators by Function – Last Ten Years..... S23

# STARK COUNTY, OHIO

Net Position By Component

Last Ten Years

(accrual basis of accounting)

	2024	2023	2022	2021	2020	2019	2018 Restated	2017 Restated	2016	2015
<i>Governmental Activities</i>										
Net Investment in Capital Assets	\$ 225,419,460	\$ 206,263,234	\$ 196,853,708	\$ 196,417,492	\$ 194,406,763	\$ 198,001,441	\$ 189,470,791	\$ 192,673,550	\$ 191,715,022	\$ 185,091,691
Restricted										
Capital Projects	2,216,323	2,924,424	1,817,862	1,510,261	933,536	1,310,306	1,239,571	676,768	7,471,923	6,025,095
Debt Service	273,499	354,975	102,456	477,711	557,978	652,970	1,193,120	1,721,154	1,939,829	2,164,426
Other Purposes	262,037,474	252,362,918	236,153,723	226,121,898	189,392,245	163,296,211	158,700,624	151,073,369	150,840,605	138,314,223
Unrestricted	(7,719,940)	(34,312,220)	(36,830,365)	(68,733,496)	(144,218,708)	(142,278,246)	(125,969,045)	(122,361,376)	(55,313,098)	(50,082,364)
<i>Total Governmental Activity Net Position</i>	<u>482,226,816</u>	<u>427,593,331</u>	<u>398,097,384</u>	<u>355,793,866</u>	<u>241,071,814</u>	<u>220,982,682</u>	<u>224,635,061</u>	<u>223,783,465</u>	<u>296,654,281</u>	<u>281,513,071</u>
<i>Business-type activities</i>										
Net Investment in Capital Assets	\$ 157,196,159	148,801,069	137,565,237	136,819,331	134,661,699	131,580,604	127,251,487	122,294,843	116,729,837	115,107,013
OPEB Asset	263,818	-	-	-	-	-	-	-	-	-
Unrestricted	21,665,930	29,262,911	39,549,874	35,158,310	29,043,917	27,861,832	28,759,618	29,228,099	33,562,456	27,427,800
<i>Total Business-Type Activity Net Position</i>	<u>179,125,907</u>	<u>178,063,980</u>	<u>177,115,111</u>	<u>171,977,641</u>	<u>163,705,616</u>	<u>159,442,436</u>	<u>156,011,105</u>	<u>151,522,942</u>	<u>150,292,293</u>	<u>142,534,813</u>
<i>Total Primary Government</i>										
Net Investment in Capital Assets	382,615,619	355,064,303	334,418,945	333,236,823	329,068,462	329,582,045	316,722,278	314,968,393	308,444,859	300,198,704
Restricted	264,791,114	255,642,317	238,074,041	228,109,870	190,883,759	165,259,487	161,133,315	153,471,291	160,252,357	146,503,744
Unrestricted	13,945,990	(5,049,309)	2,719,509	(33,575,186)	(115,174,791)	(114,416,414)	(97,209,427)	(93,133,277)	(21,750,642)	(22,654,564)
<i>Total Primary Government</i>	<u>\$ 661,352,723</u>	<u>\$ 605,657,311</u>	<u>\$ 575,212,495</u>	<u>\$ 527,771,507</u>	<u>\$ 404,777,430</u>	<u>\$ 380,425,118</u>	<u>\$ 380,646,166</u>	<u>\$ 375,306,407</u>	<u>\$ 446,946,574</u>	<u>\$ 424,047,884</u>

Source: Stark County Auditor

Note: GASB 68 was implemented in 2015 and caused a negative unrestricted fund balance in governmental activities.

Note: GASB 75 was implemented in 2018 and caused a restatement for 2017. 2016 and prior do not reflect the implementation of GASB 75.

Note: GASB 84 was implemented in 2019 and caused a restatement for 2018. 2017 and prior do not reflect the implementation of GASB 84.

## STARK COUNTY, OHIO

### Changes in Net Position - Primary Government

Last Ten Years

Program Revenues	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<i>Primary Government - Governmental Revenues:</i>										
Charges for Services										
General Government:										
Legislative and Executive	\$ 19,351,082	\$ 18,511,164	\$ 20,624,855	\$ 20,449,294	\$ 18,211,488	\$ 16,433,073	\$ 16,014,178	\$ 16,172,175	\$ 15,054,999	\$ 13,998,456
Judicial	5,659,811	5,618,804	5,595,250	5,740,003	5,208,750	5,984,769	6,048,329	6,138,189	6,362,009	6,620,890
Public Safety	8,973,889	6,895,786	6,904,787	7,552,866	6,729,717	7,788,563	8,786,280	7,669,355	5,589,413	5,462,101
Public Works	259,517	318,297	293,734	285,424	279,268	263,208	189,154	311,298	130,914	144,494
Health	6,639,627	3,580,304	2,093,171	2,178,931	2,026,276	1,701,585	2,222,830	2,653,555	1,729,079	1,902,404
Human Services	1,191,346	1,304,367	1,319,612	1,428,365	1,385,418	1,435,291	1,366,950	1,423,884	1,301,167	1,225,577
<i>Total Charges for Services</i>	<i>42,075,272</i>	<i>36,228,722</i>	<i>36,831,409</i>	<i>37,634,883</i>	<i>33,840,917</i>	<i>33,606,489</i>	<i>34,627,721</i>	<i>34,368,456</i>	<i>30,167,581</i>	<i>29,353,922</i>
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	-	-	-	604,901	2,242,092	137,181	351,093	247,960	145,065	83,735
Judicial	429,029	521,224	331,821	398,315	2,276,734	556,535	737,450	1,340,990	1,078,115	1,063,503
Public Safety	8,068,192	9,885,068	8,986,963	11,233,560	18,158,028	7,200,709	6,629,760	7,252,012	4,900,031	4,574,155
Public Works	21,884,845	24,461,867	19,432,184	19,883,252	16,581,325	15,277,762	14,151,925	12,499,441	14,273,531	15,799,294
Health	43,416,613	40,923,573	36,934,649	45,226,758	38,455,244	43,049,952	39,747,200	40,645,538	50,312,790	43,618,842
Human Services	45,132,325	47,681,564	56,904,489	47,640,759	40,175,822	42,606,107	43,331,457	44,297,048	42,539,985	39,656,298
<i>Total Operating Grants, Contributions &amp; Interest</i>	<i>118,931,004</i>	<i>123,473,296</i>	<i>122,590,106</i>	<i>124,987,545</i>	<i>117,889,245</i>	<i>108,828,246</i>	<i>104,948,885</i>	<i>106,282,989</i>	<i>113,249,517</i>	<i>104,795,827</i>
Capital Grants and Contribution										
Legislative and Executive										
Public Works	11,305,592	11,773,024	4,615,236	4,221,364	5,547,883	375,906	687,534	-	-	-
Health	-	-	-	-	-	9,425,331	5,329,461	1,813,393	9,125,096	5,213,633
<i>Total Capital Grants and Contribution</i>	<i>11,305,592</i>	<i>11,773,024</i>	<i>4,615,236</i>	<i>4,221,364</i>	<i>5,547,883</i>	<i>9,801,237</i>	<i>6,016,995</i>	<i>1,873,393</i>	<i>9,125,096</i>	<i>5,213,633</i>
<i>Total Governmental Revenues</i>	<i>\$ 172,311,868</i>	<i>\$ 171,475,042</i>	<i>\$ 164,036,751</i>	<i>\$ 166,843,792</i>	<i>\$ 157,278,045</i>	<i>\$ 152,235,972</i>	<i>\$ 145,593,601</i>	<i>\$ 142,524,838</i>	<i>\$ 152,542,194</i>	<i>\$ 139,363,382</i>
<i>Business-Type Program Revenue:</i>										
Charges for Services										
Sewer (1)	29,299,444	27,899,637	29,237,383	29,873,093	29,061,771	28,276,379	28,520,971	28,191,617	27,395,569	25,445,985
Water	908,916	954,339	857,915	838,483	873,248	756,855	695,936	767,729	771,436	706,998
Sheriff's Webcheck	32,920	24,088	22,996	26,745	31,105	27,003	44,612	42,246	32,316	29,628
<i>Total Charges for Services</i>	<i>30,241,280</i>	<i>28,878,064</i>	<i>30,118,294</i>	<i>30,738,321</i>	<i>29,966,124</i>	<i>29,060,237</i>	<i>29,261,519</i>	<i>29,001,592</i>	<i>28,199,321</i>	<i>26,182,611</i>
Operating and Capital Grants and Contribution										
Sewer (1)										
Water	1,310,023	1,625,779	1,437,933	1,075,661	1,398,121	2,674,201	1,597,820	2,397,309	951,967	510,000
Sheriff's Webcheck	957,959	40,000	-	-	-	-	-	-	-	-
<i>Total Operating and Capital Grants and Contribution</i>	<i>2,361,590</i>	<i>1,762,724</i>	<i>1,480,692</i>	<i>1,084,061</i>	<i>1,406,121</i>	<i>2,674,201</i>	<i>1,657,092</i>	<i>2,436,689</i>	<i>951,967</i>	<i>539,880</i>
<i>Total Business-Type Revenues</i>	<i>32,602,870</i>	<i>30,640,788</i>	<i>31,598,986</i>	<i>31,822,382</i>	<i>31,372,245</i>	<i>31,734,438</i>	<i>30,918,611</i>	<i>31,438,281</i>	<i>29,151,288</i>	<i>26,722,491</i>
<i>Total Primary Government Program Revenue</i>	<i>\$ 204,914,738</i>	<i>\$ 202,115,830</i>	<i>\$ 195,635,737</i>	<i>\$ 198,666,174</i>	<i>\$ 188,650,290</i>	<i>\$ 183,970,410</i>	<i>\$ 176,512,212</i>	<i>\$ 173,963,119</i>	<i>\$ 181,693,482</i>	<i>\$ 166,085,873</i>

(continued)

## STARK COUNTY, OHIO

Changes in Net Position - Primary Government  
Last Ten Years

Expenses	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<i>Primary Government - Governmental Expenses:</i>										
General Government:										
Legislative and Executive	\$ 44,940,716	\$ 40,477,714	\$ 35,968,386	\$ 25,214,023	\$ 33,828,974	\$ 36,511,382	\$ 30,503,830	\$ 28,296,134	\$ 30,036,781	\$ 28,211,176
Judicial	23,098,227	21,166,475	14,635,542	9,868,294	18,005,134	20,018,104	18,905,584	19,105,073	17,153,700	16,924,005
Public Safety	51,201,651	52,552,423	38,198,927	23,863,417	46,465,310	51,239,774	44,800,820	43,830,995	38,436,391	33,410,168
Public Works	31,819,688	27,004,531	31,627,978	21,421,269	30,183,951	24,679,858	26,123,487	28,611,333	23,137,045	24,495,192
Health	98,024,066	88,759,449	77,807,157	66,330,635	75,636,987	83,019,519	81,372,905	83,988,790	79,957,016	83,135,296
Human Services	65,440,470	63,590,460	56,733,383	36,404,981	55,577,840	60,829,998	57,787,013	58,793,151	56,939,955	60,254,313
Interest and Fiscal Charges	339,055	383,848	428,410	466,893	518,116	1,635,757	743,493	150,296	166,944	191,168
<i>Total Governmental Program Expenses</i>	<u>314,863,873</u>	<u>293,934,900</u>	<u>255,399,783</u>	<u>183,569,512</u>	<u>260,216,312</u>	<u>277,934,392</u>	<u>260,237,132</u>	<u>262,775,772</u>	<u>245,827,832</u>	<u>246,621,318</u>
<i>Business-Type Expenses:</i>										
Sewer	33,124,153	31,095,222	23,818,476	22,695,660	26,307,182	27,090,947	25,927,515	26,780,716	20,659,280	21,168,737
Water	825,531	1,366,618	567,968	1,234,981	992,859	1,342,462	697,501	622,199	848,763	871,128
Molly	-	-	-	-	-	-	-	-	-	27,336
Sheriff's Webcheck	14,410	82,596	67,146	21,159	13,584	20,461	37,043	39,531	24,670	11,906
Auditor's License Bureau	-	-	-	-	-	-	-	-	-	-
<i>Total Business-Type Expenses</i>	<u>33,964,094</u>	<u>32,544,436</u>	<u>24,453,590</u>	<u>23,951,800</u>	<u>27,313,625</u>	<u>28,453,870</u>	<u>26,662,059</u>	<u>27,442,446</u>	<u>21,532,713</u>	<u>22,079,107</u>
<i>Total - Primary Government Expenses</i>	<u>\$ 348,827,967</u>	<u>\$ 326,479,336</u>	<u>\$ 279,853,373</u>	<u>\$ 207,521,312</u>	<u>\$ 287,529,937</u>	<u>\$ 306,388,262</u>	<u>\$ 286,899,191</u>	<u>\$ 290,218,218</u>	<u>\$ 267,360,545</u>	<u>\$ 268,700,425</u>
Net (Expense)/Revenue										
Governmental Activities	(142,552,005)	(122,459,858)	(91,363,032)	(16,725,720)	(102,938,267)	(125,698,420)	(114,643,531)	(120,250,934)	(93,285,638)	(107,257,936)
Business-Type Activities	(1,361,224)	(1,903,648)	7,145,396	7,870,582	4,058,620	3,280,568	4,256,552	3,995,835	7,618,575	4,643,384
<i>Total Primary government net expense</i>	<u>(143,913,229)</u>	<u>(124,363,506)</u>	<u>(84,217,636)</u>	<u>(8,855,138)</u>	<u>(98,879,647)</u>	<u>(122,417,852)</u>	<u>(110,386,979)</u>	<u>(116,255,099)</u>	<u>(85,667,063)</u>	<u>(102,614,552)</u>
<i>General Revenues</i>										
<i>Governmental Revenues</i>										
Property Taxes										
General Purposes	19,838,094	20,256,503	20,092,207	17,494,956	17,238,773	16,259,050	14,453,018	14,353,549	13,977,904	12,657,423
Developmental Disabilities	33,382,284	34,187,194	33,778,375	33,515,235	33,215,530	31,064,641	30,109,778	29,865,904	29,338,193	28,309,379
Emergency Services	637,378	653,772	611,885	715,174	637,847	600,921	584,757	580,540	571,752	554,030
Mental Health	6,602,821	6,771,428	6,695,128	6,657,783	6,606,177	6,202,682	6,090,752	6,023,773	5,915,794	5,741,567
Children's Services	11,912,093	12,408,146	12,237,207	12,126,277	9,250,471	8,725,913	8,489,829	8,435,104	8,294,977	8,101,348
Sales and Use Taxes	42,219,230	42,137,635	41,329,059	39,517,492	34,112,712	34,157,188	33,685,014	33,471,814	33,503,984	32,906,197
Other Local Taxes	3,997,457	4,043,271	3,711,964	3,107,660	1,897,020	3,168,778	-	-	-	-
Grants and Entitlements not Restricted to Specific Programs	61,980,480	14,091,314	17,748,518	13,108,297	11,001,001	11,139,550	10,813,208	9,796,959	9,593,479	8,875,245
Gain on Sale of Capital Asset	67,433	-	-	-	-	19,187	-	-	-	-
Revenue in Lieu of Taxes	247,478	241,577	245,630	224,346	213,357	215,917	167,389	-	-	-
Investment Earnings	10,618,402	13,534,664	(7,680,099)	286,217	2,623,307	5,961,449	2,754,745	1,594,463	1,638,767	1,042,676
Miscellaneous	5,749,773	5,836,997	5,185,256	4,906,836	6,231,204	4,549,952	4,935,078	3,867,357	5,591,998	9,897,609
<i>Total Governmental Revenues</i>	<u>197,185,490</u>	<u>154,229,934</u>	<u>133,955,130</u>	<u>131,660,273</u>	<u>123,027,399</u>	<u>122,046,041</u>	<u>112,102,755</u>	<u>107,989,463</u>	<u>108,426,848</u>	<u>108,085,474</u>
<i>Business-Type Revenues</i>										
Gain on Capital Assets	-	-	-	-	14,370	-	-	-	-	-
Miscellaneous	2,423,151	578,388	549,060	188,942	190,190	150,763	231,611	128,662	138,905	47,019
<i>Total Business-Type Revenues</i>	<u>2,423,151</u>	<u>578,388</u>	<u>549,060</u>	<u>188,942</u>	<u>204,560</u>	<u>150,763</u>	<u>231,611</u>	<u>128,662</u>	<u>138,905</u>	<u>47,019</u>
<i>Transfers</i>	<u>-</u>	<u>2,274,129</u>	<u>288,580</u>	<u>212,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(342,174)</u>	<u>-</u>	<u>-</u>
<i>Total General Revenues and Transfers</i>	<u>199,608,641</u>	<u>157,082,451</u>	<u>134,792,770</u>	<u>132,061,716</u>	<u>123,231,959</u>	<u>122,196,804</u>	<u>112,334,366</u>	<u>107,775,951</u>	<u>108,565,753</u>	<u>108,132,493</u>
Special Item	-	-	(2,845,566)	-	-	-	-	-	-	-
<i>Total General Revenues, Special Item and Transfers</i>	<u>199,608,641</u>	<u>157,082,451</u>	<u>131,947,204</u>	<u>132,061,716</u>	<u>123,231,959</u>	<u>122,196,804</u>	<u>112,334,366</u>	<u>107,775,951</u>	<u>108,565,753</u>	<u>108,132,493</u>
Transfers	-	(2,274,129)	(288,580)	(212,501)	-	-	-	342,174	-	-
<i>Change in Net Position</i>										
Governmental Activities	\$ 54,633,485	\$ 29,495,947	\$ 42,303,518	\$ 114,722,052	\$ 20,089,132	\$ (3,652,379)	\$ (2,540,776)	\$ (11,919,297)	\$ 15,141,210	\$ 827,538
Business-Type Activities	1,061,927	948,869	5,137,470	8,272,025	4,263,180	3,431,331	4,488,163	3,782,323	7,757,480	4,690,403
<i>Total Primary Government</i>	<u>\$ 55,695,412</u>	<u>\$ 30,444,816</u>	<u>\$ 47,440,988</u>	<u>\$ 122,994,077</u>	<u>\$ 24,352,312</u>	<u>\$ (221,048)</u>	<u>\$ 1,947,387</u>	<u>\$ (8,136,974)</u>	<u>\$ 22,898,690</u>	<u>\$ 5,517,941</u>

Source: Stark County Auditor

Note: (1) In 2022, \$1,284,983 was reclassified from capital grants to charges for services for proper reporting and comparability purposes.

## STARK COUNTY, OHIO

*Fund Balances - Governmental Funds*

*Last Ten Years*

<b>Fund Balances</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
<i>General Fund</i>					
Nonspendable	\$ 4,315,490	\$ 4,313,558	\$ 3,144,782	\$ 2,706,940	\$ 2,541,109
Committed	5,099,351	4,482,568	5,590,295	5,884,098	5,273,023
Assigned	2,627,211	3,481,668	3,502,243	2,996,639	3,116,372
Unassigned	39,518,639	32,073,021	22,603,302	26,457,818	20,140,652
<i>Total General Fund Balances</i>	<u>\$ 51,560,691</u>	<u>\$ 44,350,815</u>	<u>\$ 34,840,622</u>	<u>\$ 38,045,495</u>	<u>\$ 31,071,156</u>
<i>Other Governmental Funds</i>					
Nonspendable	\$ 2,967,421	\$ 3,021,563	\$ 2,474,560	\$ 2,156,815	\$ 2,107,067
Restricted	204,946,706	199,397,972	187,662,795	181,936,074	155,172,312
Committed	40,105,767	15,035,268	15,522,657	13,011,444	12,738,602
Assigned	6,775	6,775	6,775	6,775	6,775
Unassigned	(101,622)	(137,960)	(18,533)	(49,003)	(53,898)
<i>Total Other Governmental Fund Balances</i>	<u>\$ 247,925,047</u>	<u>\$ 217,323,618</u>	<u>\$ 205,648,254</u>	<u>\$ 197,062,105</u>	<u>\$ 169,970,858</u>

(continued)

Source: Stark County Auditor

Note: Due to the implementation of GASB Statement No. 54, in 2014 - 2023, the Certificate of Title, Real Estate Prepayment and Recorder's Equipment funds are included with the General fund on a GAAP basis.

	<u>2019</u>		<u>2018-Restated</u>		<u>2017</u>		<u>2016</u>		<u>2015</u>
\$	2,347,650	\$	2,006,979	\$	1,880,719	\$	1,449,912	\$	1,254,896
	5,503,586		4,908,358		3,786,832		3,024,704		2,502,206
	4,349,668		3,416,602		8,933,840		3,573,713		4,905,509
	18,986,219		14,031,137		7,145,025		8,631,302		8,463,295
<u>\$</u>	<u>31,187,123</u>	<u>\$</u>	<u>24,363,076</u>	<u>\$</u>	<u>21,746,416</u>	<u>\$</u>	<u>16,679,631</u>	<u>\$</u>	<u>17,125,906</u>
\$	2,117,431	\$	2,267,074	\$	1,957,478	\$	2,260,794	\$	2,163,546
	129,601,290		123,469,317		119,238,169		111,194,025		104,521,652
	11,767,991		9,184,182		6,508,123		6,747,674		5,126,179
	6,775		6,775		6,775		6,775		6,775
	(17,935)		(77,775)		(3,141,066)		(185,446)		(493,465)
<u>\$</u>	<u>143,475,552</u>	<u>\$</u>	<u>134,849,573</u>	<u>\$</u>	<u>124,569,479</u>	<u>\$</u>	<u>120,023,822</u>	<u>\$</u>	<u>111,324,687</u>

# STARK COUNTY, OHIO

## Change in Fund Balances - Governmental Funds

Last Ten Years

<b>Revenues</b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Property and Other Local Taxes	\$ 73,087,034	\$ 72,665,039	\$ 71,938,491	\$ 68,490,811	\$ 64,808,582
Permissive Sales Tax	41,974,461	41,971,119	41,232,069	39,106,436	34,165,349
Other Local Taxes	3,997,457	4,043,271	3,711,964	3,107,660	1,897,020
Revenue in Lieu of Taxes	247,478	241,577	245,630	224,346	213,357
Charges for Services	36,186,073	33,834,867	34,878,666	35,455,438	31,751,958
Licenses and Permits	319,740	388,340	361,606	593,267	477,497
Fines and Forfeitures	2,089,446	1,343,926	933,022	864,365	861,640
Intergovernmental	195,533,107	146,554,337	142,125,140	134,400,353	134,310,407
Special Assessments	334,481	340,704	388,627	339,136	359,636
Interest	10,844,298	13,775,716	(7,612,122)	292,846	2,628,930
Rent	662,284	661,589	658,115	721,813	749,822
Other	5,785,465	5,786,926	5,189,083	4,899,494	5,862,304
<b>Total Revenues</b>	<b><u>371,061,324</u></b>	<b><u>321,607,411</u></b>	<b><u>294,050,291</u></b>	<b><u>288,495,965</u></b>	<b><u>278,086,502</u></b>

### Expenditures

Current:

General Government:

Legislative and Executive	43,929,805	38,169,937	37,619,962	31,527,072	32,755,963
Judicial	21,231,196	19,274,539	18,816,030	18,049,284	17,974,652
Public Safety	50,904,767	49,323,058	47,406,094	45,823,649	42,530,572
Public Works	29,088,424	24,688,462	28,137,622	19,347,609	18,694,724
Health	98,414,104	87,977,425	83,215,369	78,238,347	74,200,663
Human Services	64,430,180	61,388,505	64,210,815	54,653,167	53,519,725
Other	-	-	-	-	-
Capital Outlay	23,651,287	17,849,634	8,745,776	8,935,784	10,554,360
Debt Service:					
Principal Retirement	1,842,276	1,810,879	1,748,270	1,714,657	1,566,935
Interest and Fiscal Charges	339,055	383,848	428,410	466,895	518,116
<b>Total Expenditures</b>	<b><u>333,831,094</u></b>	<b><u>300,866,287</u></b>	<b><u>290,328,348</u></b>	<b><u>258,756,464</u></b>	<b><u>252,315,710</u></b>

### Excess (Deficiency) of Revenues Over (Under) Expenditures

<b>(Under) Expenditures</b>	<b><u>37,230,230</u></b>	<b><u>20,741,124</u></b>	<b><u>3,721,943</u></b>	<b><u>29,739,501</u></b>	<b><u>25,770,792</u></b>
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### Other Financing Sources (Uses)

Transfers In	37,556,731	6,559,306	6,556,000	10,791,704	6,646,431
Proceeds from Loans	543,900	377,000	1,456,702	-	608,547
Proceeds from Sale of Capital Assets	37,175	67,433	202,631	75,712	-
Inception of Capital Lease	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-
Transfers Out	(37,556,731)	(6,559,306)	(6,556,000)	(6,541,331)	(6,646,431)
Proceeds of Bond Anticipation Notes	-	-	-	-	-
Premium on Debt Issued	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b><u>581,075</u></b>	<b><u>444,433</u></b>	<b><u>1,659,333</u></b>	<b><u>4,326,085</u></b>	<b><u>608,547</u></b>

<b>Net Change in Fund Balances</b>	<b><u>\$ 37,811,305</u></b>	<b><u>\$ 21,185,557</u></b>	<b><u>\$ 5,381,276</u></b>	<b><u>\$ 34,065,586</u></b>	<b><u>\$ 26,379,339</u></b>
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### Debt Service as a Percentage of Noncapital Expenditures

<b>Noncapital Expenditures</b>	<b>5.86%</b>	<b>0.80%</b>	<b>0.80%</b>	<b>0.91%</b>	<b>0.86%</b>
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(continued)

Source: Stark County Auditor

	<u>2019</u>	<u>2018-Restated</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$	62,957,283	\$ 60,171,117	\$ 59,510,453	\$ 58,244,262	\$ 55,217,131
	34,030,056	33,501,421	33,596,246	33,528,718	32,751,360
	3,168,778	-	-	-	-
	215,917	167,389	-	-	-
	31,911,767	32,669,438	32,656,691	28,639,427	27,730,525
	392,782	377,027	457,098	299,185	251,894
	868,179	1,129,705	882,709	927,782	1,055,664
	134,345,652	120,737,449	119,630,628	126,895,115	119,429,871
	376,573	399,171	454,108	510,596	620,236
	5,974,492	2,764,180	1,599,591	1,641,268	1,043,176
	433,761	451,551	371,971	320,208	315,833
	4,830,587	4,458,331	3,949,886	5,573,051	9,902,979
	<u>279,505,827</u>	<u>256,826,779</u>	<u>253,109,381</u>	<u>256,579,612</u>	<u>248,318,669</u>

33,895,467	29,461,132	30,317,103	31,373,763	30,944,118
17,525,270	17,256,118	17,510,744	16,550,976	16,978,858
42,048,835	39,493,419	37,358,004	36,145,293	31,904,263
19,539,639	17,400,704	18,407,971	16,712,943	18,567,706
79,110,411	80,353,536	82,787,301	78,843,112	83,414,868
53,641,926	53,915,273	53,792,337	56,989,106	59,566,352
-	-	-	-	-
15,305,051	11,972,160	16,099,052	10,979,920	7,474,888
1,737,495	12,596,006	569,764	604,615	1,220,281
1,635,756	743,493	150,294	166,944	191,168
<u>264,439,850</u>	<u>263,191,841</u>	<u>256,992,570</u>	<u>248,366,672</u>	<u>250,262,502</u>

15,065,977	(6,365,062)	(3,883,189)	8,212,940	(1,943,833)
6,831,868	6,886,362	2,734,574	3,500,000	4,070,000
347,273	466,066	1,043,489	-	-
36,776	37,266	109,968	39,920	136,345
-	-	-	-	523,846
-	15,170,000	-	-	-
(6,831,868)	(6,886,362)	(2,392,400)	(3,500,000)	(4,070,000)
-	-	12,000,000	-	-
-	196,112	-	-	-
<u>384,049</u>	<u>15,869,444</u>	<u>13,495,631</u>	<u>39,920</u>	<u>660,191</u>
<u>\$ 15,450,026</u>	<u>\$ 9,504,382</u>	<u>\$ 9,612,442</u>	<u>\$ 8,252,860</u>	<u>\$ (1,283,642)</u>

1.41%                    5.39%                    0.30%                    0.34%                    0.60%

# STARK COUNTY, OHIO

Assessed and Estimated Actual Value of Taxable Property  
Last Ten Years

Year	Real Property		Public Utility Property		Tangible Personal Property		Totals				Direct Tax Rate (2) 11.50	
	Estimated		Estimated		Estimated		Estimated		Estimated			
	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value (1)	Assessed Value	Actual Value		
2024	\$ 9,352,813,610	\$ 26,722,324,600	\$ 993,117,680	\$ 3,972,470,720	\$ -	\$ -	\$ 10,345,931,290	\$ 30,694,795,320	33.7	33.7	11.50	
2023	9,256,599,420	26,447,426,914	978,034,950	3,912,139,800	-	-	10,234,634,370	30,359,566,714	33.7	33.7	11.50	
2022	9,174,972,200	26,214,206,286	905,442,370	3,621,769,480	-	-	10,080,414,570	29,835,975,766	33.8	33.8	11.50	
2021	7,904,176,270	22,583,360,771	892,668,820	3,570,675,280	-	-	8,796,845,090	26,154,036,051	33.6	33.6	11.50	
2020	7,829,168,510	22,369,052,886	859,605,980	3,438,423,920	-	-	8,688,774,490	25,807,476,806	33.7	33.7	11.50	
2019	7,763,422,250	22,181,206,429	569,538,660	2,278,154,640	-	-	8,332,960,910	24,459,361,069	34.1	34.1	11.50	
2018	6,951,967,970	19,862,765,629	504,844,520	2,019,378,080	-	-	7,456,812,490	21,882,143,709	34.1	34.1	11.50	
2017	6,847,653,240	19,564,723,543	471,435,540	1,885,742,160	-	-	7,319,088,780	21,450,465,703	34.1	34.1	11.50	
2016	6,765,180,760	19,329,087,886	422,157,620	1,688,630,480	-	-	7,187,338,380	21,017,718,366	34.2	34.2	11.50	
2015	6,211,234,220	17,746,383,486	353,274,020	1,413,096,080	-	-	6,564,508,240	19,159,479,566	34.3	34.3	11.50	

Note: The percentage for all real property was 35%, for public utility property was 25%,  
and for tangible personal property inventory, machinery and equipment, 0%;  
local telephone company property placed into use after 1995 and all long distance and cellular property, 10%;  
telephone company legacy property, 10%

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

(2) The total direct tax rate is per \$1,000 of assessed value.

Source: Stark County Auditor

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>County Units</b>										
General Fund	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Board of Developmental Disabilities	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
Mental Health (648 Board)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
9-1-1 System	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Children's Services	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40	1.40
Total County Rate	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
<b>Townships</b>										
Bethlehem	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	7.00	7.00
Bethlehem - Navarre Village	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Canton	15.90	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	11.10
Canton - Canton City	11.00	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
Canton - Meyers Lake Village	11.00	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10	9.10
Jackson	20.25	20.25	20.25	20.25	20.25	20.25	19.25	19.25	19.25	17.75
Jackson - Hills & Dales Village	12.80	12.80	12.80	12.80	12.80	12.80	11.80	11.80	11.80	10.30
Lake	10.50	10.50	10.50	10.50	10.50	10.50	10.00	10.00	10.00	10.00
Lake - Uniontown Police District	21.30	21.30	21.30	21.30	21.30	21.30	20.80	20.80	20.80	20.80
Lake - Hartville Village	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20	0.20
Lawrence	16.15	16.15	16.15	17.55	17.55	16.05	16.05	16.05	16.05	16.05
Lawrence - Canal Fulton City	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Lexington	11.85	11.85	11.85	11.85	11.85	11.85	11.10	11.10	10.10	10.10
Lexington - Limaville Village	-	-	-	-	-	6.95	6.20	6.20	5.20	5.20
Marlboro	12.30	12.30	12.30	12.30	12.30	11.00	11.00	11.00	11.00	10.25
Nimishillen	12.00	12.00	12.00	12.00	12.00	12.00	12.00	10.00	10.00	10.00
Nimishillen - Louisville City	11.00	11.00	11.00	11.00	11.00	11.00	11.00	9.00	9.00	9.00
Osnaburg	9.70	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40
Osnaburg - Canton City	7.70	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Osnaburg - East Canton Village	7.70	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Paris	4.60	4.60	4.60	4.60	2.60	4.60	4.60	4.60	4.60	4.60
Paris - Minerva Village	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Perry	16.89	16.89	16.89	16.89	16.89	16.89	16.89	16.89	16.89	14.89
Perry - Canton City	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00
Perry - Massillon City	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00
Perry - Navarre Village	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	6.00
Pike	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
Pike - East Sparta Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Plain	18.95	18.95	18.95	17.95	17.95	17.95	17.95	17.95	15.95	13.95
Plain - Canton City	1.10	1.10	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - North Canton City	1.10	1.10	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Plain - Meyers Lake Village	1.10	1.10	1.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
Sandy	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60	2.60
Sandy - Magnolia Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sandy - Waynesburg Village	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Sugarcreek	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20
Sugarcreek - Beach City Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Brewster Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Sugarcreek - Wilmot Village	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Tuscarawas	6.20	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Washington	5.75	5.75	5.75	5.75	5.75	5.75	5.75	5.00	5.00	5.00
Washington - Alliance City	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.10	3.10	3.10

# STARK COUNTY, OHIO

## Property Tax Rates

### Direct and Overlapping Governments

(Per \$1,000 of Assessed Value)

Last Ten Years

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>School Districts</b>										
Alliance CSD	58.00	58.20	58.70	60.10	59.80	60.00	61.10	61.20	61.60	62.20
Brown LSD	49.15	49.15	49.15	49.15	51.50	51.50	51.50	50.80	50.80	50.70
Canton CSD	83.70	82.20	82.70	80.00	72.00	73.20	75.80	75.80	76.40	80.90
Canton LSD	54.20	54.20	54.20	54.60	55.60	55.80	56.10	55.90	55.80	57.90
Fairless LSD	44.60	44.40	44.50	45.80	45.10	46.60	48.60	48.70	49.00	50.70
Jackson LSD	46.40	46.40	46.50	47.80	48.10	49.20	51.40	51.50	52.00	53.10
Lake LSD	74.40	74.40	74.80	76.10	75.90	76.50	77.10	76.90	76.70	71.70
Louisville CSD	62.10	62.10	62.20	57.80	58.40	58.20	58.70	59.50	59.60	60.70
Marlington LSD	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90	56.90
Massillon CSD	50.70	51.20	52.10	54.00	53.50	53.10	55.30	55.80	56.00	57.00
Minerva LSD	40.90	41.10	41.70	43.50	40.00	42.60	43.60	43.70	44.00	44.90
North Canton CSD	87.90	85.60	86.90	86.60	83.10	85.10	78.70	78.70	78.70	78.80
Northwest LSD	51.10	51.30	51.40	52.40	53.30	54.40	55.00	55.10	55.20	56.00
Osnaburg LSD	61.70	62.10	62.10	62.40	61.90	62.20	63.40	63.40	63.80	64.20
Perry LSD	49.70	49.80	53.00	52.20	47.00	47.00	47.80	47.90	48.30	49.10
Plain LSD	62.60	62.60	62.60	63.00	62.80	62.80	63.50	63.50	63.50	63.60
Sandy Valley LSD	45.90	46.40	46.00	46.40	46.00	46.80	48.40	48.60	48.90	50.40
Southeast LSD	44.95	46.00	46.00	46.50	46.50	48.25	49.20	49.55	49.95	50.25
Tuscarawas Valley LSD	35.00	35.00	35.30	35.30	35.60	40.30	42.60	42.60	44.00	44.60
Tuslaw LSD	60.60	61.00	61.60	62.40	62.60	62.70	64.30	64.70	65.10	65.80
<b>Joint Vocational Schools</b>										
Buckeye JVSD	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Stark County Area JVSD	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Wayne County JVSD	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.85	4.85	4.85
<b>Cities</b>										
Alliance	7.00	7.00	7.00	7.00	7.00	7.00	4.00	4.00	4.00	4.00
Canal Fulton	4.40	4.40	4.40	4.60	4.60	4.60	4.70	4.60	3.60	3.80
Canton	8.40	8.40	8.40	8.40	8.40	8.40	8.40	8.40	7.40	7.40
Louisville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
Massillon	5.20	5.20	5.20	5.20	5.20	5.20	4.70	4.70	4.70	4.70
North Canton	10.70	10.70	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
<b>Villages</b>										
Beach City	14.80	14.80	14.80	14.80	14.80	11.80	11.80	11.80	11.80	11.80
Brewster	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80	6.80
East Canton	10.40	8.90	8.90	8.90	8.90	8.90	2.30	2.30	2.30	2.30
East Sparta	12.65	18.90	18.90	18.90	21.90	21.90	21.90	18.90	18.90	18.90
Hartville	8.05	8.05	8.05	8.05	8.05	7.05	7.05	7.05	7.05	7.05
Hills & Dales	32.20	27.20	25.50	25.50	25.50	25.50	25.50	25.50	25.50	25.50
Limaville	-	-	-	-	-	9.90	9.90	9.90	9.90	9.90
Magnolia	20.90	20.90	20.90	20.90	25.90	25.90	25.90	25.90	25.90	20.90
Meyers Lake	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80	7.80
Minerva	5.50	5.50	5.50	5.50	5.50	5.50	5.50	7.30	7.30	6.30
Navarre	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Waynesburg	15.40	15.40	15.40	15.40	15.40	15.40	15.40	15.40	20.40	20.40
Wilmot	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
<b>Special Districts</b>										
Canton Joint Recreational District	-	-	-	-	-	-	-	-	1.00	1.00
County Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Canal Fulton Public Library	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Louisville Public Library	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Massillon Public Library	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	1.90	1.90
Mohawk Valley Joint Fire District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	-
Navarre Bethlehem Joint Fire District	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	-	-
North Canton Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Rodman Public Library	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Stark County District Library	2.00	2.00	2.00	2.00	2.00	1.70	1.70	1.70	1.70	1.70
Quad Ambulance District	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Tri-Division Ambulance District	4.00	4.00	4.00	5.50	5.50	5.50	5.50	4.00	4.00	4.00
Sandy Creek Joint Fire District	7.00	7.00	7.00	7.00	4.00	4.00	4.00	4.00	4.00	4.00

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Property Tax Levies and Collections  
Real and Public Utility Taxes  
Last Ten Years*

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Year	Current Tax Levy	Total Adjusted Levy	Current Tax Collections (1)	Percent Collected	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Collections to Adjusted Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Current Tax Levy
2024	\$ 82,290,371	\$ 83,932,680	\$ 78,496,264	95.39 %	\$ 1,642,309	\$ 80,138,573	95.48 %	\$ 8,604,297	10.46 %
2023	81,176,922	83,049,678	77,748,690	95.78	1,872,756	79,621,446	95.87	8,653,923	10.66
2022	80,231,877	82,498,468	76,884,627	95.83	2,266,591	79,151,218	95.94	9,780,438	12.19
2021	76,977,509	79,117,651	73,423,815	95.38	2,140,142	75,563,957	95.51	7,091,270	9.21
2020	74,363,172	76,438,636	70,617,442	94.96	2,075,464	72,692,906	95.10	8,756,938	11.78
2019	70,490,177	72,657,786	68,693,313	97.45	2,167,609	70,860,923	97.53	7,484,362	10.62
2018	67,549,436	69,521,419	66,125,499	97.89	1,971,983	68,097,481	97.95	6,268,843	9.28
2017	66,500,652	68,928,917	65,030,666	97.79	2,428,265	67,458,931	97.87	6,654,717	10.01
2016	65,268,507	67,496,252	63,830,082	97.80	2,227,745	66,057,827	97.87	6,956,177	10.66
2015	62,795,838	65,015,657	61,105,609	97.31	2,219,819	63,325,428	97.40	6,980,108	11.12

(1) State Reimbursement of Rollback and Homestead Exemptions are included.

(2) Penalties and interest are included, since by Ohio Law they become part of the tax obligation as assessment occurs.

Source: Stark County Auditor

# STARK COUNTY, OHIO

*Property Tax Levies and Collections*

*Tangible Personal Property Taxes*

*Last Ten Years*

Year	Current Tax Levy	Current Tax Collections	Percent Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Collections to Current Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Current Tax Levy
2024	\$ -	\$ -	0.00 %	\$ -	\$ -	0.00 %	\$ 295,597	0.00 %
2023	-	-	0.00	-	-	0.00	295,597	0.00
2022	-	-	0.00	-	-	0.00	295,597	0.00
2021	-	-	0.00	-	-	0.00	295,597	0.00
2020	-	-	0.00	-	-	0.00	295,597	0.00
2019	-	-	0.00	-	-	0.00	295,597	0.00
2018	-	-	0.00	-	-	0.00	295,597	0.00
2017	-	-	0.00	-	-	0.00	295,597	0.00
2016	-	-	0.00	-	-	0.00	295,597	0.00
2015	-	-	0.00	540	540	0.00	295,597	0.00
2014	-	-	0.00	25,437	25,437	0.00	295,857	0.00

Source: Stark County Auditor

# STARK COUNTY, OHIO

*PRINCIPAL TAXPAYERS*

*REAL ESTATE TAX*

*CURRENT YEAR AND NINE YEARS AGO*

2024

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Strip Delaware LLC	\$ 22,857,730	0.22%
Deville Developments LLC	19,226,870	0.19%
Belden Park Delaware LLC	18,725,030	0.18%
Fresh Mark Inc	16,927,500	0.16%
Belden Mall LLC	13,591,360	0.13%
Alliance Ventures Inc	12,983,910	0.13%
Sterilite Corporation of Ohio	12,966,750	0.13%
HRM Enterprises Inc	12,522,050	0.12%
TimkenSteel Corporation	12,168,360	0.12%
Timken Company	10,858,660	0.10%
<b>Total</b>	<b>\$ 152,828,220</b>	<b>1.48%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 10,345,931,290</b>	

2015

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
BRE DDR Belden Park LLC	\$ 18,568,710	0.28%
Strip Delaware LLC	17,705,320	0.27%
TimkenSteel Corporation	13,176,890	0.20%
Deville Developments LLC	12,889,330	0.20%
Timken Company	10,928,260	0.17%
Sterilite Corporation of Ohio	10,810,020	0.16%
DHSC LLC	8,397,940	0.13%
Alliance Ventures Inc	8,389,170	0.13%
Belden Mall LLC	7,066,130	0.11%
American Landfill Inc	6,588,350	0.10%
<b>Total</b>	<b>\$ 114,520,120</b>	<b>1.74%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 6,564,508,240</b>	

Source: Stark County Auditor

# STARK COUNTY, OHIO

## PRINCIPAL TAXPAYERS

### PUBLIC UTILITY TANGIBLE PERSONAL PROPERTY TAX

#### CURRENT YEAR AND NINE YEARS AGO

2024

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 305,345,650	2.95%
AEP Ohio Transmission Company Inc	142,336,190	1.38%
Rover Pipeline LLC	139,611,540	1.35%
East Ohio Gas	88,953,510	0.86%
American Transmission System Inc	71,667,760	0.69%
Ohio Edison	67,817,340	0.66%
Nexus Gas Transmission, LLC	62,515,300	0.60%
Aqua Ohio Inc	38,333,620	0.37%
Columbia Gas of Ohio Inc	15,943,440	0.15%
Columbia Gas Transmission	8,733,630	0.08%
<b>Total</b>	<b>\$ 941,257,980</b>	<b>9.10%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 10,345,931,290</b>	

2015

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Ohio Power Company	\$ 183,691,220	2.80%
AEP Ohio Transmission Company Inc	67,637,690	1.03%
Ohio Edison	51,328,120	0.78%
East Ohio Gas	43,587,100	0.66%
Aqua Ohio Inc	37,319,400	0.57%
American Transmission Systems Inc	28,390,890	0.43%
Columbia Gas of Ohio Inc	6,410,650	0.10%
Columbia Gas Transmission	2,241,290	0.03%
Cleveland Electric Illuminating	749,380	0.01%
Northeast Ohio Natural Gas Corp	418,360	0.01%
<b>Total</b>	<b>\$ 421,774,100</b>	<b>6.43%</b>
<b>Total County Assessed Valuation</b>	<b>\$ 6,564,508,240</b>	

Source: Stark County Auditor

# STARK COUNTY, OHIO

## SALES TAX REVENUE BY INDUSTRY

### CURRENT AND PREVIOUS YEAR

Industry	2024			2023		
	Tax Liability	Rank	Percentage of Total	Tax Liability	Rank	Percentage of Total
Motor Vehicles	\$ 6,584,394	1	17.57%	\$ 6,650,194	1	17.57%
General Merchandise Retailers	3,914,242	2	10.44%	3,893,588	2	10.29%
Nonstore Retailers	3,745,862	3	10.00%	3,662,755	3	9.68%
Building Material and Garden Equipment Sal	3,183,676	4	8.50%	3,516,325	4	9.29%
Accommodation and Food Services	2,357,883	5	6.29%	2,429,107	5	6.42%
Information	1,840,808	6	4.91%	1,859,423	6	4.91%
Miscellaneous Store Retailers	1,665,083	7	4.44%	1,782,398	7	4.71%
Manufacturing	1,330,140	8	3.55%	1,396,351	8	3.69%
Wholesale Trade	1,304,579	9	3.48%	1,371,913	9	3.63%
Real Estate, Rental and Leasing Property	1,256,181	10	3.35%	1,284,171	10	3.39%
Total	<u>27,182,848</u>			<u>27,846,225</u>		
Total County Sales Tax	<u>\$ 37,476,093</u>		<u>72.53%</u>	<u>\$ 37,840,792</u>		<u>73.59%</u>

Source: State Department of Taxation

# STARK COUNTY, OHIO

*Special Assessments Billed and Collected  
Last Ten Years*

Year	Special Assessments Billed	Special Assessments Collected	Percent Collected	Outstanding Delinquent (1)
2024	\$ 1,324,979	\$ 1,135,212	85.7%	\$ 120,921
2023	1,203,875	1,056,211	87.7%	119,980
2022	1,424,889	1,152,739	80.9%	165,374
2021	1,094,531	1,138,591	104.0%	159,620
2020	1,100,188	1,215,185	110.5%	155,832
2019	1,349,730	1,393,879	103.3%	136,823
2018	1,499,084	1,507,484	100.6%	146,640
2017	1,489,639	1,547,226	103.9%	162,779
2016	1,461,689	1,553,303	106.3%	174,818
2015	1,634,604	1,678,964	102.7%	168,718

(1) Outstanding delinquent assessments include accrued interest

Source: Stark County Auditor

## STARK COUNTY, OHIO

Ratios of Outstanding Debt by Type  
Last Ten Years

Fiscal Year	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<i>Governmental Activities</i>										
Special Assessment Bonds	\$ 543,265	\$ 824,452	\$ 1,110,522	\$ 1,417,540	\$ 1,730,945	\$ 2,057,899	\$ 2,369,646	\$ 2,668,777	\$ 2,965,544	\$ 3,309,267
General Obligation Bonds	8,105,000	9,360,000	10,585,000	11,775,000	12,925,000	14,055,000	15,170,000	-	-	-
OPWC Loan	6,324,147	6,086,337	6,009,146	4,803,696	5,054,948	4,556,382	4,418,487	4,151,215	3,285,825	3,454,899
Notes	-	-	-	-	-	-	-	12,000,000	-	-
Capital Leases	-	-	-	-	-	-	101,370	199,450	294,347	386,185
<i>Business Type Activities</i>										
General Obligation Bonds	1,901,734	2,290,548	2,664,477	3,022,459	3,364,052	3,697,098	4,010,353	4,307,667	5,797,969	7,571,313
OPWC Loan	66,019	153,145	239,349	282,451	368,655	474,820	580,995	687,170	832,198	661,980
OWDA Loans	-	326,834	637,100	1,073,262	1,345,693	1,505,737	2,242,084	3,105,991	4,036,547	5,154,544
Intergovernmental Loans	11,921,524	13,335,072	15,380,371	48,465,807	52,150,920	56,603,265	57,981,655	41,405,404	10,921,058	12,388,433
<i>Total Primary Government</i>	<u>\$ 28,861,689</u>	<u>\$ 32,376,388</u>	<u>\$ 36,625,965</u>	<u>\$ 70,840,215</u>	<u>\$ 76,940,213</u>	<u>\$ 82,950,201</u>	<u>\$ 86,874,590</u>	<u>\$ 68,525,674</u>	<u>\$ 28,133,488</u>	<u>\$ 32,926,621</u>
Percentage of Personal Income (1)	0.14%	0.15%	0.18%	0.36%	0.42%	0.50%	0.51%	0.42%	0.17%	0.21%
Per Capita (2)	\$ 77.20	\$ 86.61	\$ 98.28	\$ 189.50	\$ 207.97	\$ 223.82	\$ 233.80	\$ 183.94	\$ 74.91	\$ 87.77
Percentage of actual value of taxable property (3)	0.09%	0.11%	0.12%	0.27%	0.30%	0.34%	0.40%	0.32%	0.13%	0.17%

### Sources:

(1) Personal income is from the Demographic Statistics - Bureau of Economic Analysis

(2) Population is from the Demographic Statistics - U.S. Bureau of the Census and

Ohio Department of Development, Office of Strategic Research

(3) Actual value from - Assessed and estimated actual value of taxable property - Stark County Auditor

(4) There was a \$31 million adjustment to intergovernmental loans due to a new agreement with the City of Canton effective 1/1/2022.

# STARK COUNTY, OHIO

*Computation of Legal Debt Margin - Current Year*

December 31, 2024

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Tax Year '23 Collection Year 2024	<u>\$ 10,345,931,290</u>	<u>\$ 10,345,931,290</u>
Debt Limitation	257,148,282	103,459,313
<b>Total Outstanding Debt:</b>		
General Obligation Bonds	10,006,734	10,006,734
Special Assessment Bonds	543,265	543,265
OWDA Loans	-	-
OPWC Loans	6,390,166	6,390,166
Intergovernmental Loans	<u>11,921,524</u>	<u>11,921,524</u>
<b>Total</b>	<u>28,861,689</u>	<u>28,861,689</u>
<b>Exemptions:</b>		
General Obligation Bonds - Enterprise	10,006,734	10,006,734
Special Assessment Bonds	543,265	543,265
OWDA Loans	-	-
OPWC Loans	6,390,166	6,390,166
Intergovernmental Loans	<u>11,921,524</u>	<u>11,921,524</u>
<b>Total</b>	<u>28,861,689</u>	<u>28,861,689</u>
<b>Net Debt</b>	<u>-</u>	<u>-</u>
<b>Total Legal Debt Margin</b>	<u>\$ 257,148,282</u>	<u>\$ 103,459,313</u>
(Debt Limitation Minus Net Debt)		
 (1) The Debt Limitation is calculated as follows:		
Three percent of first \$100,000,000 of assessed value	\$ 3,000,000	
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000	
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>251,148,282</u>	
	<u>\$ 257,148,282</u>	

(2) The Debt Limitation equals one percent of the assessed value.

(3) The Amount Available in the Debt Service Fund

is not listed as an exemption since all debt is exempt and including  
it would result in negative net debt.

Source: Stark County Auditor

## STARK COUNTY, OHIO

### Demographic and Economic Statistics

Last Ten Years

Year	Population (1)	Median Age (1)	School Enrollment (2)	Average Unemployment Rate for Stark County (3)		Personal Income (4)	Per Capita Personal Income (4)
				Stark County (3)	4.5		
2024	374,091	41.9	51,827	4.5		21,308,597,451	\$ 56,961
2023	373,834	41.9	52,505	3.7		21,293,958,474	56,961
2022	372,657	41.8	52,306	4.0		19,969,943,316	53,588
2021	373,834	42.1	52,690	5.2		19,823,295,518	53,027
2020	369,964	42.1	55,752	8.1		18,122,686,540	48,985
2019	370,606	41.0	59,181	4.6		16,727,672,416	45,136
2018	371,574	41.8	54,817	4.9		17,015,488,182	45,793
2017	372,542	41.0	56,152	5.2		16,467,269,128	44,202
2016	375,586	41.0	56,739	5.5		16,118,409,504	42,915
2015	375,165	41.0	57,558	5.3		15,631,400,132	41,665
2014	375,736	41.0	58,501	4.8		15,184,472,431	40,413

Sources:

- (1) U.S. Bureau of the Census and Ohio Department of Development, Office of Strategic Research
- (2) Stark County Educational Service Center
- (3) Ohio Bureau of Employment Services
- (4) 2014 -2021 personal income was calculated by multiplying population and per capita personal income.

2014 per capita personal income was increased by 3.50 percent, 2015 per capita personal income was increased by 3.10, 2016 per capita income was increased by 3.0 percent, and 2017 per capita income was increased by 2.7 percent consistent with the Bureau of Economic Analysis for 2014 to 2015 and 2016 to 2017. 3.6 percent increase for 2018.

Ohio percent change due to the unavailability of the local area data.

2019-2022 per capita personal income found on bea.gov (Bureau of Economic Analysis)

2024 per capita personal income not available until November 14, 2025, according to Bureau of Economic Analysis so the 2023 figure was used for 2024.

# STARK COUNTY, OHIO

*Principal Employers*

*Current Year and Nine Years Ago*

Employer	2024			2015		
	Employees	Rank	Percentage of Total Employment	Employees	Rank	Percentage of Total Employment
Aultman Health Foundations	6,800	1	3.76%	5,139	1	2.91%
Cleveland Clinic	2,421	2	1.34%	-	-	-
County of Stark	2,154	3	1.19%	2,577	2	1.46%
Metallus (FKA TimkenSteel)	1,704	4	0.94%	-	-	-
Canton City Board of Education	1,702	5	0.94%	1,771	6	1.00%
Freshmark, Inc.	1,783	6	0.99%	1,921	5	1.09%
Giant Eagle	1,166	7	0.64%	-	-	-
YMCA	850	8	0.47%	-	-	-
The Timken Company	862	9	0.48%	1,048	10	0.59%
Stark State College	794	10	0.44%	1,123	8	0.63%
Mercy Medical	-	-	-	2,537	3	1.43%
TimkenSteel Corporation	-	-	-	2,250	4	1.27%
Alliance Community Hospital	-	-	-	1,101	9	0.62%
Walmart	-	-	-	1,736	7	0.98%
Total	20,236		11.18%	21,203		11.99%
Total Employment within the County	<u>180,970</u>			<u>176,900</u>		

Source: Human Resources of Listed Companies

Note: The Timken Company split into TimkenSteel Corporation and The Timken Company in 2015.

Mercy Medical Center became the Cleveland Clinic in 2021.

Note: 2024 employee totals based off of 2023.

## STARK COUNTY, OHIO

*Government Employees by Function*

*Last Ten Years*

<b><i>Primary Government:</i></b>	<b>2024</b>	<b>2023</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>
<b>General Government:</b>										
Legislative and Executive	170	157	157	156	153	176	176	178	177	175
Judicial	338	306	301	337	320	366	366	369	322	313
Public Safety	352	314	304	320	303	316	318	309	422	403
Public Works	76	65	73	78	76	81	81	85	93	92
Health	437	436	430	425	409	459	457	544	562	621
Human Services	453	473	470	497	497	520	519	519	518	551
<b><i>Proprietary:</i></b>										
Sewer	89	86	89	81	79	82	84	79	81	80
Water	2	2	3	3	4	3	3	3	3	4
<b><i>Fiduciary:</i></b>										
Agency Funds	325	315	309	344	331	408	408	411	354	338
<b>Total - Government Employees</b>	<b>2,242</b>	<b>2,154</b>	<b>2,136</b>	<b>2,241</b>	<b>2,172</b>	<b>2,411</b>	<b>2,412</b>	<b>2,497</b>	<b>2,532</b>	<b>2,577</b>

Note: Poll workers were no longer paid from the payroll system as of 2020. The employee count was derived from the last pay of the fiscal year.

Source: Stark County Auditor

## STARK COUNTY, OHIO

*Operating Indicators by Function*

*Last Ten Years*

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Governmental Activities</i>										
<b>Legislative &amp; Executive</b>										
Commissioners - Number Official Meetings	92	100	108	111	100	118	127	139	152	143
Recorder - number of deeds recorded	14,223	14,332	15,379	16,564	15,975	15,324	15,465	13,697	13,005	15,123
Auditor - number of parcels billed	199,853	199,360	199,496	199,301	197,185	197,189	197,170	195,088	194,859	194,573
Auditor - number of warrants issued	42,932	43,436	43,268	43,567	41,207	46,143	43,963	44,988	45,788	45,738
<b>Judicial</b>										
Probate Court Cases	2,645	3,194	2,621	1,464	1,657	1,752	1,658	1,441	1,405	1,545
<b>Public Safety (Sheriff)</b>										
Number of Traffic Stops	5,394	5,392	4,599	5,429	3,353	7,061	6,503	5,952	5,156	6,087
Number of inmates	363	412	401	369	304	469	484	419	414	492
<b>Public Works (Engineer)</b>										
Roads Resurfaced (miles)	63	56	63	53	43	56	61	59	44	40
Bridges Repaired	5	5	1	3	4	5	5	6	7	5
<b>Health</b>										
Mental Health - People Served	2,784	17,955	20,360	21,591	22,323	22,536	20,949	20,552	19,316	18,580
SCBDD - People Served in Clinic	5,956	5,589	5,501	5,337	6,753	10,862	16,994	25,387	27,862	16,726
EMA, HAZMAT AND 911-People Served	374,091	373,834	372,657	369,922	369,964	375,586	371,574	375,586	375,586	375,165
<b>Human Services (SCDJFS)</b>										
Children in programs	471	506	459	349	350	336	345	391	361	400
Support Dollars Collected	\$ 50,215,537	\$ 51,154,856	\$ 52,522,495	\$ 59,059,545	\$ 59,062,636	\$ 57,776,997	\$ 59,003,972	\$ 59,960,791	\$ 61,467,540	\$ 62,453,856
Number of Cases from Reports	2,537	2,616	2,684	2,892	2,762	3,129	3,063	3,506	2,892	2,572
<b>Business Activities</b>										
<b>Sewer</b>										
Connections	49,234	49,042	48,835	49,064	48,131	47,916	47,689	47,541	47,504	47,248
Miles	753	750	748	746	743	739	735	731	730	728

Note: In 2024, Stark MHAR was denied access to State of Ohio data showing people served through Medicaid funding passed through the department.

Source: Stark County Departments

## STARK COUNTY, OHIO

### Capital Asset Indicators by Function

Last Ten Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<i>Governmental Activities</i>										
<i>Legislative and Executive</i>										
Commissioners Buildings	22	22	22	22	21	21	21	21	20	19
<i>Public Safety</i>										
Marked Vehicles	78	72	76	74	68	68	62	75	74	71
<i>Public Works</i>										
State Roads (in miles)	251	251	251	251	251	251	251	251	251	251
County Roads (in miles)	405	406	404	406	406	406	406	407	407	407
Township Roads (in miles)	1,321	1,320	1,319	1,320	1,320	1,317	1,317	1,315	1,314	1,313
Bridges	329	329	329	329	329	329	329	333	329	329
<i>Health</i>										
SCBDD Buildings	10	10	10	12	12	12	12	12	12	12
SCBDD Buses and Vans	59	60	65	71	72	71	78	87	98	104
<i>Business Activities</i>										
<i>Sewer</i>										
Number of Lift Stations	87	87	87	86	86	82	82	85	84	82
Total Lines (in miles)	753	750	748	746	743	739	734	731	730	728
<i>Water</i>										
Total Lines (in miles)	51	48	48	46	46	46	46	46	45	45

Source: Stark County Departments

# OHIO AUDITOR OF STATE KEITH FABER



STARK 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 8/19/2025

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)