Stark County Government

Popular Annual Financial Report

For the year ended December 31, 2009

Issued by

Kim R. Perez
Stark County Auditor
http://www.auditor.co.stark.oh.us

Petros Lake Park

Award for Outstanding Achievement in Popular Annual Financial Reporting

PRESENTED TO

STARK COUNTY, OHIO

For the fiscal year ending
December 31, 2007

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Stark County, Ohio for its Popular Annual Financial Report for the year ended December 31, 2007. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local popular reports.

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

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

The picture on the front cover is of Petros Lake Park. Opened in May of 1987, construction of Petros Lake began two years earlier to funnel rain water away from the new Timken Company factory on Faircrest Street. The 94-acre park was named after the family on whose land the lake was built. Since then, Stark County Park District has built two covered picnic shelters, a sand volleyball court, a houseshoe court, a 1.2-mile hiking trail, and two short nature trails. The area also includes three multi-use sports fields managed by the Perry Baseball Association,

Citizens of Stark County

Kim R. Perez
Stark County Auditor

October 2010

I am pleased to present the Stark County Popular Annual Financial Report (PAFR) for the year ended December 31, 2009. The report provides a brief analysis of where county revenues come from and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a financial report that is easy to understand.

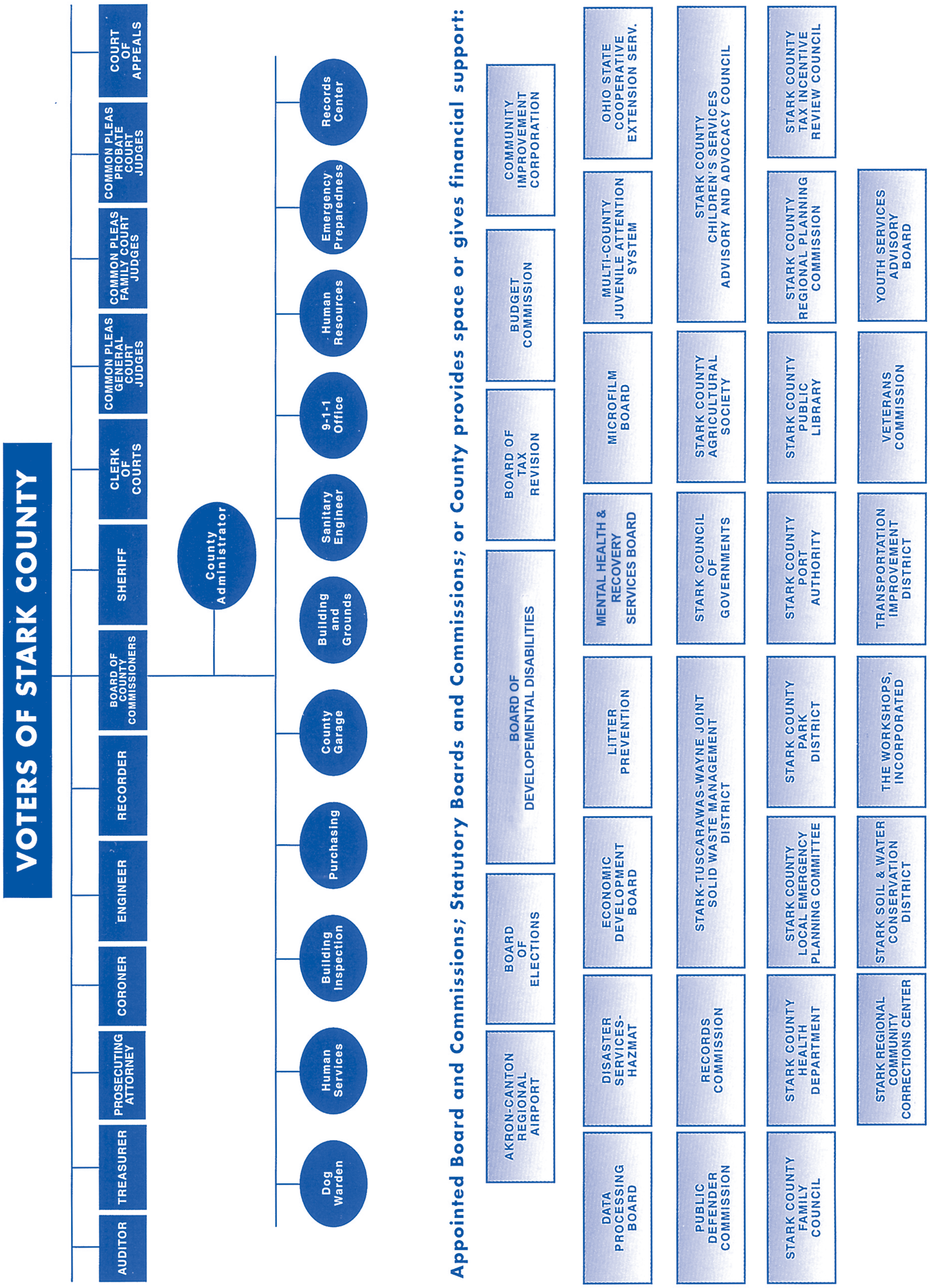
The PAFR, which has been generated internally by the Stark County Auditor's Office, summarizes the financial activities of the primary government of Stark County (County) and was drawn from the financial information appearing in the 2009 Comprehensive Annual Financial Report (CAFR). The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of State of Ohio, receiving an unqualified opinion. The PAFR, however, is unaudited and is presented on a non-GAAP basis. The major differences between GAAP and non-GAAP reporting deals with not including component units and in the presentation of segregated funds, as well as full disclosure of all material financial and nonfinancial events in notes to the financial statements. The statements presented within this report contain all funds used by the County to account for the financial activities of the primary government. Individuals who desire to review GAAP basis, full disclosure financial statements should refer to the County's CAFR, which is available from the County Auditor's office or visit the website at http://www.auditor.co.stark.oh.us.

The Popular Annual Financial Report of Stark County is presented as a means of increasing public confidence in the County's government and elected officials through easier, more user friendly financial reporting. As you review our Popular Annual Financial Report, I invite you to share any questions, concerns, or recommendations you may have.

Sincerely,

Kim R. Perez
Stark County Auditor

Stark County Government Organizational Chart



County Property Taxes

The following table provides the amount of taxes on an owner occupied home with a market value of $100,000. The full tax rate appearing in the table includes both inside (not voted) and voted levies for all subdivisions within the taxing district. The effective tax rate is the tax rate actually applied in calculating your tax liability. The effective tax rate is determined by the State Department of Taxation each year. In essence, the effective rate ensures that an individual's tax liability does not increase on voted levies as a result of appreciation in value due to economic conditions. The tax on a home with a $100,000 value is a relatively simple calculation: take the $100,000 appraised value times 35% to get the assessed value; then multiply the assessed value by the effective tax rate. This is the gross tax due. This gross tax is then reduced by 12½% which is the amount the state pays on behalf of each individual homeowner who resides in that home under the state rollback programs currently in effect.

TAXING DISTRICT NUMBER AND NAME		FULL TAX RATE	EFFECTIVE TAX RATE	TAX ON $100,000 HOME
1	ALLIANCE CITY-ALLIANCE CSD	76.80	47.068884	$ 1,441.48
2	CANTON CITY-CANTON CSD	83.80	50.718949	$ 1,553.27
3	CANTON CITY-PLAIN LSD	79.60	47.965593	$ 1,468.95
4	CANTON CITY-CANTON LSD	66.70	40.950537	$ 1,254.11
5	MASSILLON CITY-TUSLAW LSD	77.50	41.555171	$ 1,272.63
6	MASSILLON CITY-MASSILLON CSD	68.70	54.871298	$ 1,680.43
7	MASSILLON CITY-PERRY LSD	64.00	47.910241	$ 1,467.25
8	MASSILLON CITY-JACKSON LSD	68.70	51.326393	$ 1,571.87
9	MASSILLON CITY-FAIRLESS LSD	69.60	50.421185	$ 1,544.15
10	BETHLEHEM TOWNSHIP-FAIRLESS LSD	72.40	52.946255	$ 1,621.48
11	BETHLEHEM TOWNSHIP-TUSCARAWAS VALLEY LSD	58.90	48.894361	$ 1,497.39
12	BETHLEHEM TOWNSHIP-NAVARRE VILLAGE-FAIRLESS LSD	69.50	50.267635	$ 1,539.45
13	CANTON TOWNSHIP-CANTON LSD	71.20	44.418582	$ 1,360.32
14	CANTON TOWNSHIP-CANTON CSD	88.50	54.386994	$ 1,665.60
15	CANTON TOWNSHIP-MEYERS LAKE VILLAGE-CANTON CSD	89.30	55.186994	$ 1,690.10
16	JACKSON TOWNSHIP-JACKSON LSD	81.20	61.052317	$ 1,869.73
17	JACKSON TOWNSHIP-PLAIN LSD	92.10	57.691517	$ 1,766.80
18	JACKSON TOWNSHIP-HILLS & DALES VILLAGE-PLAIN LSD	103.40	63.718866	$ 1,951.39
19	LAKE TOWNSHIP-LAKE LSD	94.50	57.794340	$ 1,769.95
20	LAKE TOWNSHIP-NORTH CANTON CSD	94.50	52.992689	$ 1,622.90
21	LAKE TOWNSHIP-PLAIN LSD	86.60	53.367376	$ 1,634.38
22	LAKE TOWNSHIP-UNIONTOWN POLICE DISTRICT-LAKE LSD	105.30	64.532170	$ 1,976.30
23	LAKE TOWNSHIP-HARTVILLE VILLAGE-LAKE LSD	91.75	55.481283	$ 1,699.11
24	LAWRENCE TOWNSHIP-TUSLAW LSD	88.10	51.328122	$ 1,571.92
25	LAWRENCE TOWNSHIP-JACKSON LSD	79.50	61.299344	$ 1,877.29
26	LAWRENCE TOWNSHIP-NORTHWEST LSD	84.30	58.038624	$ 1,777.43
27	LAWRENCE TOWNSHIP-CANAL FULTON CITY-NORTHWEST LSD	74.80	49.365673	$ 1,511.82
28	LEXINGTON TOWNSHIP-MARLINGTON LSD	79.00	44.124342	$ 1,351.31
29	LEXINGTON TOWNSHIP-ALLIANCE CSD	82.90	51.108901	$ 1,565.21
30	LEXINGTON TOWNSHIP-LIMAVILLE VILLAGE-MARLINGTON LSD	84.00	49.824289	$ 1,525.87
31	MARLBORO TOWNSHIP-MARLINGTON LSD	78.15	45.117593	$ 1,381.73
32	MARLBORO TOWNSHIP-LAKE LSD	93.75	58.425825	$ 1,789.29
33	NIMISHILLEN TOWNSHIP-LOUISVILLE CSD	75.90	46.164622	$ 1,413.79
34	NIMISHILLEN TOWNSHIP-MARLINGTON LSD	77.90	44.527692	$ 1,363.66
35	NIMISHILLEN TOWNSHIP-PLAIN LSD	85.60	53.408960	$ 1,635.65
36	LOUISVILLE CITY-LOUISVILLE CSD	69.70	40.521255	$ 1,240.96
37	OSNABURG TOWNSHIP-OSNABURG LSD	85.80	49.895790	$ 1,528.06
38	OSNABURG TOWNSHIP-CANTON LSD	71.50	44.921223	$ 1,375.71
39	OSNABURG TOWNSHIP-MINERVA LSD	67.40	52.056494	$ 1,594.23
40	OSNABURG TOWNSHIP-EAST CANTON VILLAGE-OSNABURG LSD	86.10	50.195790	$ 1,537.25
41	PARIS TOWNSHIP-MINERVA LSD	65.50	50.839686	$ 1,556.97
42	PARIS TOWNSHIP-MINERVA VILLAGE-MINERVA LSD	68.00	52.087273	$ 1,595.17
43	PERRY TOWNSHIP-PERRY LSD	73.55	55.167745	$ 1,689.51
44	PERRY TOWNSHIP-FAIRLESS LSD	77.55	56.078689	$ 1,717.41
45	PERRY TOWNSHIP-JACKSON LSD	77.85	58.183897	$ 1,781.88
46	PERRY TOWNSHIP-MASSILLON CSD	76.15	60.028802	$ 1,838.38
47	PERRY TOWNSHIP-TUSLAW LSD	86.45	48.212675	$ 1,476.51
48	PIKE TOWNSHIP-SANDY VALLEY LSD	73.20	51.261026	$ 1,569.87
49	PIKE TOWNSHIP-CANTON LSD	72.70	44.983255	$ 1,377.61
50	PIKE TOWNSHIP-TUSCARAWAS VALLEY LSD	61.50	49.802009	$ 1,525.19
51	PIKE TOWNSHIP-EAST SPARTA VILLAGE-SANDY VALLEY LSD	86.35	63.662306	$ 1,949.66
52	PLAIN TOWNSHIP-PLAIN LSD	89.05	56.727208	$ 1,737.27
53	PLAIN TOWNSHIP-CANTON LSD	75.55	49.112152	$ 1,504.06
54	PLAIN TOWNSHIP-JACKSON LSD	78.15	60.088008	$ 1,840.20
55	PLAIN TOWNSHIP-NORTH CANTON CSD	96.95	56.352521	$ 1,725.80
56	PLAIN TOWNSHIP-NORTH CANTON CITY-NORTH CANTON CSD	90.50	49.688021	$ 1,521.70
57	PLAIN TOWNSHIP-NORTH CANTON CITY-JACKSON LSD	71.20	52.923508	$ 1,620.78
58	PLAIN TOWNSHIP-NORTH CANTON CITY-PLAIN LSD	82.10	49.562708	$ 1,517.86
59	PLAIN TOWNSHIP-CANTON CSD	92.85	59.080564	$ 1,809.34
60	PLAIN TOWNSHIP-MEYERS LAKE VILLAGE-CANTON CSD	83.30	50.218949	$ 1,537.96
61	SANDY TOWNSHIP-SANDY VALLEY LSD	73.20	52.057855	$ 1,594.27
62	SANDY TOWNSHIP-CANTON LSD	72.70	45.780084	$ 1,402.02
63	SANDY TOWNSHIP-OSNABURG LSD	87.00	50.754651	$ 1,554.36
64	SANDY TOWNSHIP-BROWN LSD	67.70	50.937549	$ 1,559.96
65	SANDY TOWNSHIP-MAGNOLIA VILLAGE-SANDY VALLEY LSD	92.10	65.513900	$ 2,006.36
66	SANDY TOWNSHIP-WAYNESBURG VILLAGE-SANDY VALLEY LSD	89.60	62.935467	$ 1,927.40
67	SUGARCREEK TOWNSHIP-FAIRLESS LSD	72.60	53.229966	$ 1,630.17
68	SUGARCREEK TOWNSHIP-SOUTHEAST LSD	69.45	45.102155	$ 1,381.25
69	SUGARCREEK TOWNSHIP-BEACH CITY VILLAGE-FAIRLESS LSD	77.60	56.117371	$ 1,718.59
70	SUGARCREEK TOWNSHIP-BREWSTER VILLAGE-FAIRLESS LSD	73.50	51.801715	$ 1,586.43
71	SUGARCREEK TOWNSHIP-WILMOT VILLAGE-FAIRLESS LSD	68.60	49.421185	$ 1,513.52
72	TUSCARAWAS TOWNSHIP-TUSLAW LSD	80.00	42.570446	$ 1,303.72
73	TUSCARAWAS TOWNSHIP-FAIRLESS LSD	71.10	50.436460	$ 1,544.62
74	TUSCARAWAS TOWNSHIP-MASSILLON CSD	69.70	54.386573	$ 1,665.59
75	WASHINGTON TOWNSHIP-MARLINGTON LSD	73.65	40.412394	$ 1,237.63
76	WASHINGTON TOWNSHIP-ALLIANCE CSD	77.55	47.396953	$ 1,451.53
77	ALLIANCE CITY-MARLINGTON LSD	70.90	38.084325	$ 1,166.33
78	PARIS TOWNSHIP-BROWN LSD	64.60	48.861880	$ 1,496.40
79	WASHINGTON TOWNSHIP-LOUISVILLE CSD	71.65	42.049324	$ 1,287.76
80	WASHINGTON TOWNSHIP-MINERVA LSD	63.75	48.813877	$ 1,494.92
81	PERRY TOWNSHIP-NAVARRE VILLAGE-PERRY LSD	68.80	51.506865	$ 1,577.40
82	CANTON CITY-LOUISVILLE CSD	70.70	41.521255	$ 1,271.59
83	CANTON TOWNSHIP-CANTON CITY-CANTON LSD	72.20	45.418582	$ 1,390.94
84	PLAIN TOWNSHIP-CANTON CITY-PLAIN LSD	79.60	47.965593	$ 1,468.95
85	WASHINGTON TOWNSHIP-ALLIANCE CITY-MARLINGTON LSD	73.65	40.412394	$ 1,237.63
86	PLAIN TOWNSHIP-CANTON CITY-CANTON CSD	83.80	50.718949	$ 1,553.27
87	LAKE TOWNSHIP-UNIONTOWN POLICE DISTRICT-NORTH CANTON CSI	105.30	59.730519	$ 1,829.25
88	PLAIN TOWNSHIP-CANTON CITY-NORTH CANTON CSD	88.00	48.090906	$ 1,472.78
89	PERRY TOWNSHIP-NAVARRE VILLAGE-FAIRLESS LSD	74.40	54.017809	$ 1,654.30
90	OSNABURG TOWNSHIP-CANTON CITY-OSNABURG LSD	87.10	51.195790	$ 1,567.87
91	OSNABURG TOWNSHIP-CANTON CITY-CANTON LSD	72.70	46.121223	$ 1,412.46
92	NORTH CANTON CITY-NORTH CANTON CSD	90.40	49.588021	$ 1,518.63
93	NORTH CANTON CITY-JACKSON LSD	71.20	52.923508	$ 1,620.78
94	NORTH CANTON CITY-PLAIN LSD	82.10	49.562708	$ 1,517.86
95	CANAL FULTON CITY-NORTHWEST LSD	74.20	48.765673	$ 1,493.45
96	PLAIN TWP-CANTON CITY-JACKSON LSD	68.70	51.326393	$ 1,571.87
97	NIMISHILLEN TOWNSHIP-LOUISVILLE CITY-LOUISVILLE CSD	76.70	46.964622	$ 1,438.29
98	PERRY TOWNSHIP-CANTON CITY-PERRY LSD	68.90	51.660415	$ 1,582.10

Auditor's Office

Fiscal Services (Finance and Payroll)

The Stark County Auditor is the chief fiscal officer of the County. It is the auditor's responsibility to perform the following functions:

- Account for revenues received each year by the County.
- Issue warrants (checks) in payment of all County obligations, including the distribution of tax dollars to the townships, villages, cities, school districts and library systems, as well as other County agencies.
- Serve as the paymaster for all County employees.
- Administer and distribute motor vehicle license fees, gasoline taxes, estate taxes, fines and local government funds, in addition to real estate, personal property and manufactured home taxes.
- As required by law, prepare and produce the County's annual financial report. Stark County prepares a Comprehensive Annual Financial Report (CAFR) and a Popular Annual Financial Report (PAFR).

Real Estate Taxes and Rates

Under Ohio law, the county auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by vote of the people, and are computed in strict accordance with procedures required by the Division of Tax Equalization, Ohio Department of Taxation. Annually, the auditor prepares the general tax list. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including cities, villages, townships, schools and the County. Ohio law limits the amount of taxation without a vote of the people to what is known as the "10 mill limitation" ($10.00 per $1,000 of assessed valuation). County residents must vote any additional real estate taxes for any purpose. Your "tax rate" is an accumulation of all these levies and bond issues.

Real Estate Appraisal and Assessment

Stark County has more than 195,000 separate parcels of real estate property. It is the duty of the auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes. Ohio law mandates a general reappraisal every six years with an update at the three year midpoint. The office maintains a detailed record of the appraisal on each parcel in the County. These records are open for public inspection. For taxation purposes, owners are assessed at 35 percent of fair market value.

Real Estate Conveyance and CAUV

This department is in charge of transferring all real estate that changes ownership in the County and collecting fees on this activity. They maintain all ownership records, acreage changes, real estate splits and provide information for maintaining tax plat maps. The auditor is also in charge of administering the Current Agricultural Use Value (CAUV) program that allows farmland to be taxed at its value for that use. Agricultural districts and forest certification are other responsibilities of this department.

Personal Property Tax

The county auditor, as an agent for the Ohio Department of Taxation, is responsible for administering the tangible personal property tax laws. Generally speaking, anyone in business in Ohio is subject to tangible personal property tax on equipment, furniture, fixtures and inventory used in business. The tangible personal property tax is distributed back to the local taxing districts in the same manner as real estate taxes.

Auditor's Office

Licensing

The auditor's office is the focal point in the County for issuance of licenses for dogs, vendors and cigarette sales. Stark County annually issues more than 50,000 dog licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use at the local level.

Manufactured Housing

There are 50 manufactured home communities currently operating in the County. Stark County has one of the largest populations of manufactured homes in the state of Ohio. Under Ohio law, it is the responsibility of owners of manufactured homes to register their homes with the county auditor for tax purposes. Annually, the auditor's office assesses each manufactured home and prepares a tax list. Tax bills are sent to each owner semiannually. The manufactured home tax is distributed back to the local taxing districts in the same manner as real estate taxes.

Weights and Measures

The Department of Weights and Measures plays a vital role in our everyday lives. Our economy is essentially based on the monetary value placed on goods and services bought, sold and traded daily. That monetary value is ultimately determined by an accurate system of weights and measures. Each year the auditor's office inspects and certifies more than 5,200 devices in over 600 locations throughout the County. Weights and Measures, as defined by Ohio law, means all weights and measures of every kind, instruments and devices for weighing and measuring, and any appliances and accessories associated with any such instruments and devices, except that the term shall not be construed to include meters for the measurement of electricity, gas, or water when the same are operated as public utility system. The county auditor is required by Ohio law to inspect all commercial devices used in retail trade for weighing or measuring. This includes checking gas pumps, price scanners, meat and produce/truck scales.

KIM PEREZ
Stark County Auditor
Inspected & Sealed
2009 • 2010
ph: 330-451-7356
www.auditor.co.stark.oh.us

Stark County Information Technology Services

The auditor is responsible for the management of the County Information Technology Center and serves as the Chief Administrator of the Data Processing Board. Changes in computer systems and planning must be approved by the board to automate various County functions. Improving financial and recordkeeping systems of the County will improve services, reduce costs and provide County officials with a modern management tool to better administer the business of government. The Stark County Information Technology Division supports all aspects of computing for government offices in the County. Some of these services include programming, personal computer hardware and soft-ware support, consultation, management, logistical support and network services. Information Services supports over 1000 nodes in the County computer network. A node is an active networked computer connection such as a personal computer, terminal, printer, server, switch, router, or other networked devices.

Additional Duties of the Auditor

Secretary of the Budget Commission
Secretary of the Board of Revision
Tax Incentive Review Council Records

Development & Trends

The County, which is located in the Northeastern section of Ohio, was established in 1808 and covers an area of 567 square miles and includes 17 townships, 13 villages, and 6 cities, the largest of which is the City of Canton, the County Seat, and the eighth largest city in the State. It is strategically located in proximity to all modes of transportation including truck, railroad, and air. Because of this, many businesses have chosen to make Stark County their home.

The Canton/Stark County area offers many of the amenities and activities of a big city, with the advantages of small-city living. The area's low cost of living makes it an appealing place for businesses and employees. As a matter of fact, many people who work outside of the county are settling here because of the quality schools, economical prices, and abundant housing.

Interstate 77 links Stark County with the national interstate highway network, providing easy access to all the major markets in the United States and Canada. In addition, freight and passenger services are readily available through three major carriers and a regional airport which provides commercial air service for nationwide travel, including direct flights to Chicago and Washington D.C. Neomodal, an ultramodern 28 acre rail/highway transfer facility, located in the county, transports products consistently and efficiently to both domestic and international locations. Neomodal provides convenient 24 hours access to Stark's three railroads.

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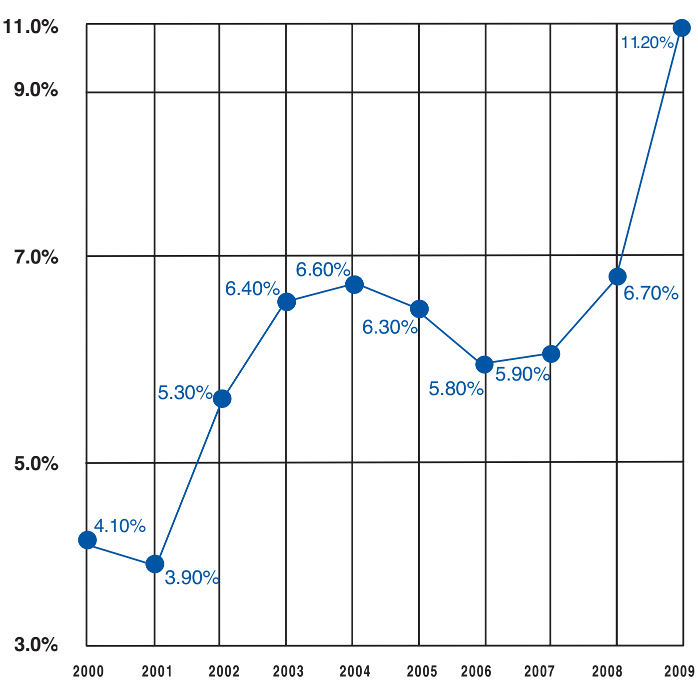
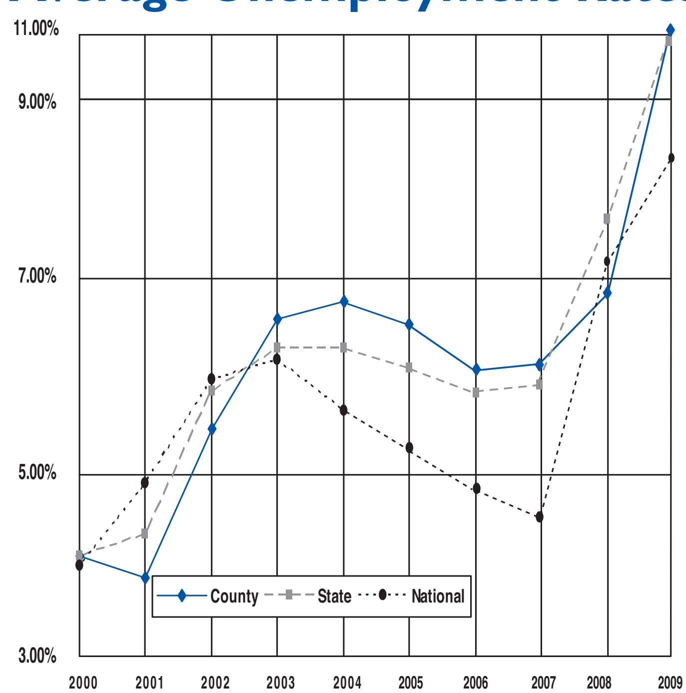
Average Unemployment Percentage Rates



Source: U.S. Department of Labor, Bureau of Labor Statistics

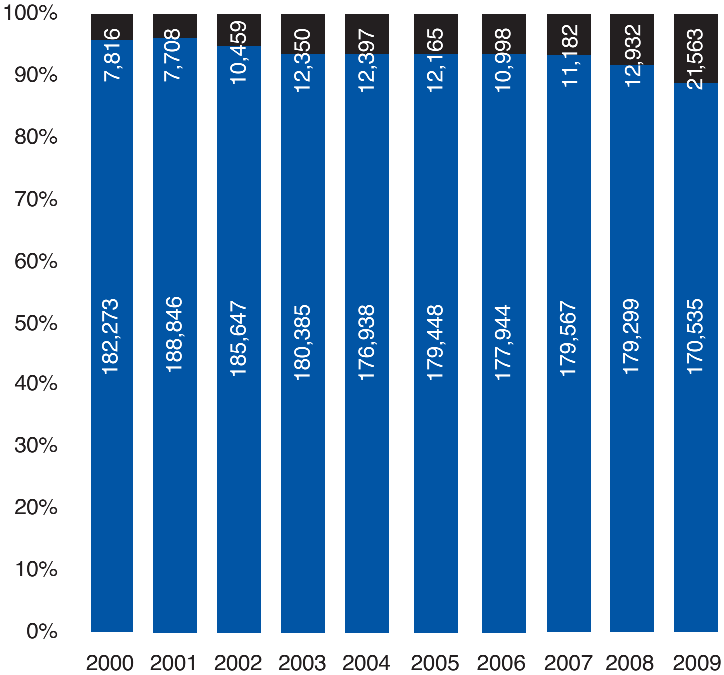
National, State & County Average Unemployment Rates



Source: U.S. Department of Labor, Bureau of Labor Statistics

Development & Trends

Employed vs. Unemployed



Source: U.S. Department of Labor, Bureau of Labor Statistics

Top Ten Employers Stark County Ohio

Largest Employers	Employees
Aultman Health Foundations	5,001
The Timken Company	3,522
County of Stark	2,649
Mercy Medical Center	2,607
Canton City Board of Education	1,935
Freshmark, Inc	1,188
Alliance Community Hospital	1,067
Workshops, Inc	775
Affinity Hospital	743
Fisher Foods Marketing, Inc	698

Source: Stark County Auditor Ohio Department of Development, Employers

Continued from page 6

Stark County's economy has always been fueled by a strong labor force and the development of new and existing business. Unfortunately, the Stark County area has gone from 6.7 percent unemployment in 2008 to 11.2 percent unemployment in 2009. This trend is consistent with the unemployment rates at the State and National level due to an economic downturn caused, in part, by the mortgage industry. The county's rate was the 48th lowest out of the 88 county rates despite being the 7th largest county in population.

The increasing emphasis of the local economy on the non-manufacturing sector continues to be reflected in the list of major employers. This is particularly true within the healthcare sector. Forty percent of the major employers are hospitals.

Even with the economic downturn, a major asset of the Stark County area is its labor force committed to high quality and productivity. Stark County has been a successful location for business since the mid-nineteenth century. The area has produced generations of well-educated and diverse workers which reflect the broad base of the area's economic mix.

Stark County has a rich tradition in education, offering educational opportunities to fit every need. The County area is home to 17 public school districts, educating over 65,000 students each year. There are also 29 parochial and private schools in the area. All high schools in the Stark County area offer vocational and college prep tracks.

Striving for Continuous Improvement

For the Future

The Stark County Auditor, Kim R. Perez, is committed to continuing the advancement of technological capabilities within the Auditor's office. These upgrades will also aid the offices of the Stark County Sheriff and Emergency 911, as well as many municipalities, townships, villages, and school districts within the County. The Auditor and Treasurer are in a contract with ACS Government Systems, Inc. to implement an integrated tax appraisal and collection system. This new system will provide upgrades that will facilitate workflow management, reporting and querying, imaging, valuations, and GIS integration. This system will eliminate the inefficiency and rigidness of the current system and will provide accurate, detailed information along with the highest level of customer service. The project implementation began in February of 2007 and will "go live" for the 2010 tax year billable in 2011.

The new, Oracle-based, Banner payroll and human resource systems were converted from the existing mainframe system this year. The system was implemented in 2007 and went live in January of 2009.

A Kronos Time Management System has been integrated with the new payroll and human resources systems by a large group of County Departments, including the Commissioners, Auditor, Treasurer, Recorder, Emergency 911, Microfilm, Board of Elections, Data Processing, Dog and Kennel, County Garage, Building and Grounds, Telecommunications, Building Inspection, and Emergency Preparedness. The County Engineer's department and Job and Family Services will be joining in the near future. This continues to be an ongoing project as more departments become a part of the time-keeping system.

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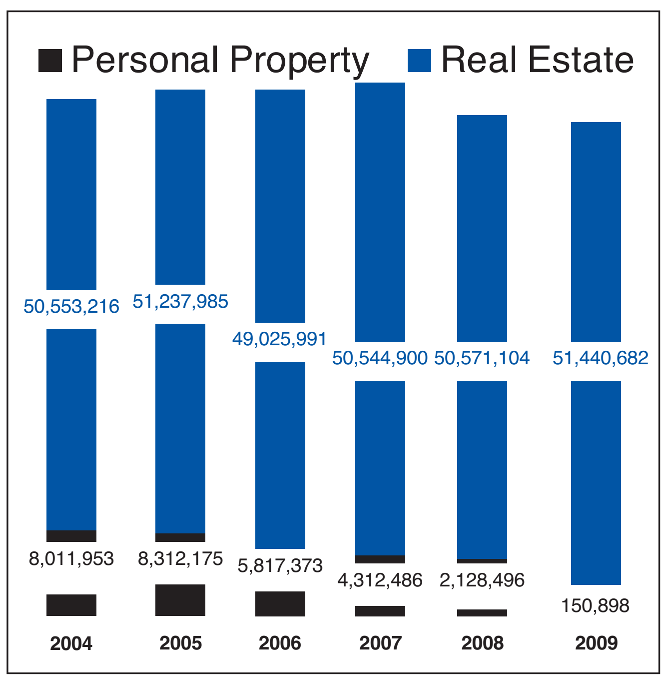
Assessed Taxable Property Values

Years	Real Estate	Personal Property
2009	$7,312,576,310	$14,966,780
2008	7,264,914,290	207,548,295
2007	7,262,543,790	433,498,783
2006	6,572,839,640	570,720,229
2005	6,424,896,800	716,256,710
2004	6,284,976,650	700,357,757
2003	5,637,815,270	733,462,000
2002	5,541,482,220	849,140,358
2001	5,547,366,130	895,970,175
2000	4,820,149,680	830,240,358

Property Tax Collections



Striving for Continuous Improvement

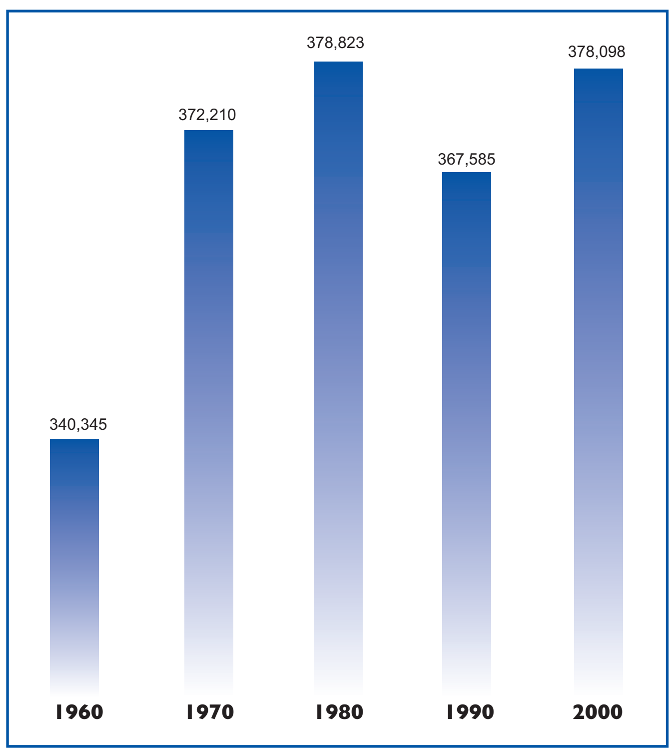
Also in 2009 was the purchase of a new Banner Finance System which will be fully integrated with the Kronos Time Management System and the Banner payroll and human resources systems. Ultimately, this integration would give the Auditor's fiscal department the ability to become paperless.

Stark County Commissioners approved a license plate fee increase of $10 that began January 1, 2008. Stark County and other political subdivisions (townships and cities are allocated differently) have divided the increase as follows: County 70% / Townships 30% and County 50% / Cities 50% of the first $5 and County 100% of the second $5. The increase in the fee has provided an additional $2.5 million, per year, that has been used to supplement funding for capital improvements which include paving roads, bridge repairs, equipment purchases, road widening and intersection improvements. The fee increase has also saved the General fund $500,000, annually, that was previously allocated to the engineer's office from the sales tax.

Principal Property Tax Payers

Taxpayers	Assessed Valuation
Ohio Power	$133,268,910
Ohio Edison	36,102,420
AQUA Ohio Inc	29,970,720
Strip Delaware LLC	20,465,350
East Ohio Gas	20,635,650
Timken Company	14,247,270
R L Deville Enterprises LTD	10,675,530
Deville The Massillon Development LLC	10,053,680
Sterilite Corporation of Ohio	9,419,700
Ohio Bell Telephone	9,339,690

Population



Financial Activity Statement

Summary

The Financial Activity Statement, known in accounting terms as the "Income Statement", is designed to provide record of the money received and spent during the year. Explanations of specific Resources and Services are shown in the following pages.

The statement is presented on a non-GAAP basis. Copies of GAAP basis reports can be found in the County's Comprehensive Annual Financial Report and can be obtained from the Stark County Auditor's Office.

Stark County 2009 Financial Activity Statement

Resources Taken In	**2008**	**2009**
Taxes	$63,279,000	$73,891,000
Licenses & Permits	125,000	131,000
Charges for Services	26,748,000	26,371,000
Fines & Forfeitures	653,000	563,000
Intergovernmental Revenue	144,046,000	150,855,000
Special Assessments	721,000	640,000
Water & Sewer Revenues	22,325,000	22,755,000
Health Ins./Workers' Comp Revenue	17,042,000	17,053,000
Investment Income	5,120,000	2,096,000
Other	8,690,000	8,214,000
Total Revenue & Resources	$288,749,000	$302,569,000
Services Provided		
Legislative & Executive	20,053,000	26,474,000
Judicial	16,754,000	16,377,000
Public Safety	27,046,000	28,952,000
Public Works	17,515,000	18,182,000
Health	81,291,000	84,120,000
Human Services	70,796,000	66,055,000
Capital Outlay	7,461,000	12,547,000
Intergovernmental	6,875,000	79,000
Debt Service	2,875,000	2,456,000
Water & Sewer Expenses	18,796,000	18,700,000
Health Ins./Workers' Comp Expenses	16,890,000	16,485,000
Other Expenses	1,111,000	292,000
Total Expenditure & Services	$287,463,000	$290,719,000
Revenues & Resources Over Expenditures & Services	**$1,286,000**	**$11,850,000**

Note 1: Taxes increased due to the half percent increase to the sales and use tax imposed on April 1, 2009 by the County. This made the total sales tax rate three quarters of a percent. The imposed half percent increase was repealed in the November 2009 election. The sales tax rate went back to a quarter percent on April 1, 2010.

Note 2: Intergovernmental Revenue increased due to additional funding through the American Recovery and Reinvestment Act (ARRA.) The ARRA funding contributed to the publi works, human services, and health programs.

Note 3: Capital Outlay expenses increased significantly due to the beginning of the construction phases for several infrastructure projects. The main projects were Hills and Dales Widening project between Brunnerdale and the Massillon City limits and the Tremont Avenue Bridge Replacement Project.

Resources Taken In

Resources taken in are the amounts which the County receives from a variety of different sources in order to pay for the Services it provides.

Taxes are resources which include Sales Tax, Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

Charges for Services are the combined resources of various County departments and agencies for fees paid to them by the public such as court cost and fees for recording deeds and transferring property.

Licenses & Permits are the revenues derived from the selling of vendor licenses, dog licenses, and other items.

Fines and Forfeitures are the resources derived from fines levied in the Courts and the monies received from a variety of forfeitures, including drug arrests and seized property.

Intergovernmental Revenues are the combined resources received from grants and from pass-through monies administered by the State of Ohio and Federal Government.

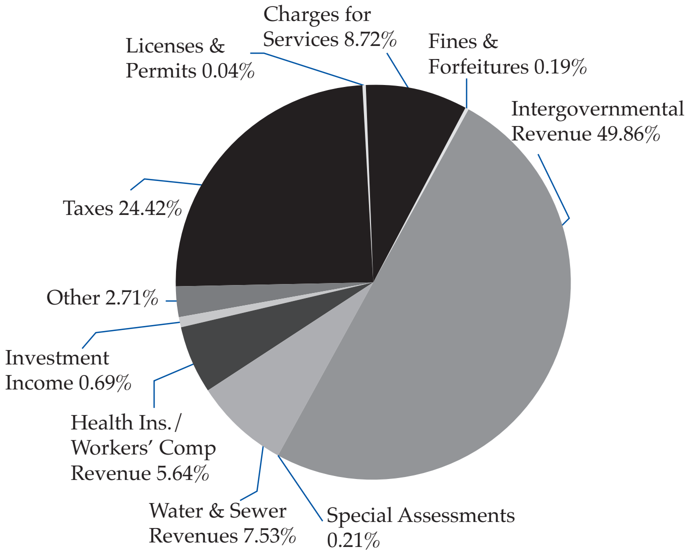
Special Assessments are amounts levied on real estate tax bills by the County and other local governments for providing improvements such as ditches, water and sewer service, curbs and lighting.

Water & Sewer Revenues are the combined resources charged to customers by the Environmental Services Department.

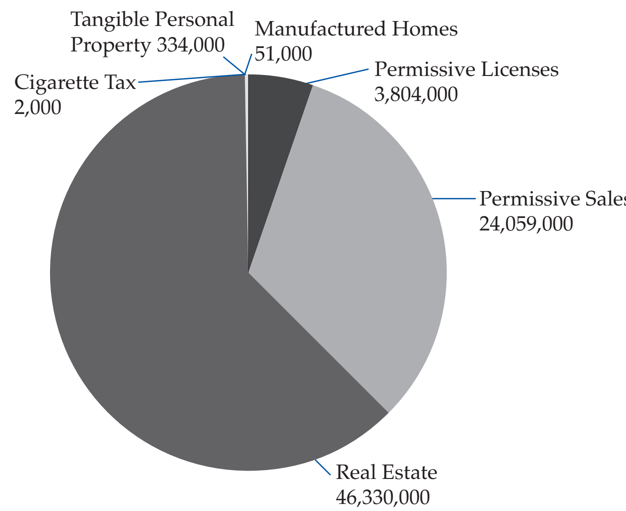
Health Insurance and Workers' Compensation Revenue are charges made to all County Offices and Agencies in order to provide these coverages to employees.

Investment Income is the earnings of the County Treasurer's investments.

Resources Taken In



Taxes Further Broken Down



Services Provided

– Services Provided are the amounts spent in order to provide services to citizens.

Legislative and Executive expenditures are the expenses incurred for administrative offices including the Commissioners, Auditor, Treasurer, Prosecutor, and Recorder.

Judicial expenditures reflect the costs of administering justice through the Stark County Courts, which include the Courts of Common Pleas, Juvenile, and Domestic Relations.

Public Safety expenditures reflect the costs of the Sheriff, Coroner, and Probation Departments.

Public Works expenditures reflect the costs incurred to maintain County roads and bridges

Economic Development expenditures reflect the work that is done to simulate the economic development for Stark County.

Health expenditures are those services to maintain public health.

Human Services expenditures relate to the cost of the Human Services Department, the Board of Mental Retardation/Development Disabilities, and Children Services Board.

Conservation and Recreation expenditures are costs incurred to maintain the County parks and for conserving the beauty of County lands.

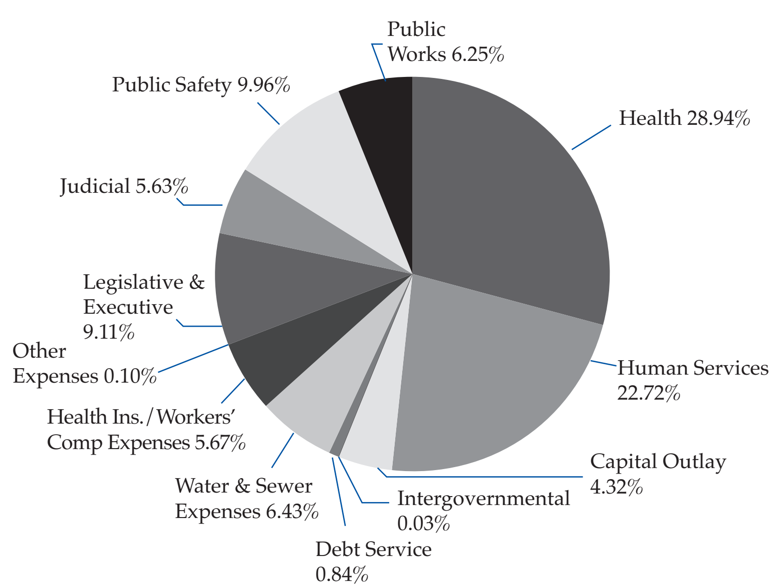
Intergovernmental expenditures are monies which are passed through the County government to other governments, including Transportation Improvement District.

Debt Services expenditures relate to the costs of paying interest and principal on County Debt.

Water & Sewer expenses are the combined costs to operate the County's Environmental Services unit.

Health Insurance and Workers' Compensation expenditures are the costs to provide insurance coverage for medical and work-related accidents to the employees of the County.

Services Provided



Financial Position Statement

Summary

The Financial Position Statement, known in accounting terms as the "Statement of Net Assets", is designed to provide a picture of the County's Financial Position as of the end of the year. Explanations of specific accounts are as follows by where they appear in the financial position statement:

Stark County 2009 Financial Position Statement

Financial Benefits	2008	2009
Cash	**$6,000,000**	**$4,000,000**
Investments	**75,000,000**	**89,000,000**
Receivables	**120,000,000**	**144,000,000**
Property Equipment	**281,000,000**	**288,000,000**
Other assets	**3,000,000**	**2,000,000**
Total Financial Benefits	***$485,000,000***	***$527,000,000***
Financial Burdens		
Amount Owed to Employees and Vendors	**$12,000,000**	**$14,000,000**
Short-Term Debt	**9,000,000**	**9,000,000**
Long-Term Debt	**16,000,000**	**14,000,000**
Other Liabilities	**75,000,000**	**90,000,000**
Total Financial Burdens	***$112,000,000***	***$127,000,000***
Total Financial Benefits Over Financial Burdens	***$373,000,000***	***$400,000,000***

Note 1: The highest increase in assets was receivalbles. The two contributing factors were the inrease in the sales tax rate and the increase in the intergovernmental receivable due to ARRA funding.

Note 2: The increase in liabilities was mainly caused by the boost in contracts payable and unearned revenue. There was a large amount of infastructure work done in the last quarter of the year which was not paid for by the County until after year-end. The increase in unearned revenue was due to the large amount of intergovernmental receivables that were not recognized as revenue because they were not receipted within 60 days of year-end.

Benefits over Burdens

This amount represents the difference between the financial assets of the County and the liabilities which it must pay. The amount provides the net worth of the County.

Readers of the Financial Position Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County's Comprehensive Annual Financial Report for 2009.

Benefits

Cash is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

Investments are made up of the funds not needed to be held to pay expenses, so the Treasurer invests these funds in a variety of different types of accounts. This allows the County to earn interest on its surplus cash.

Receivables represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

Property & Equipment represent the furniture, equipment, vehicles, land, buildings, roads, bridges, and water and sewer plants and mains which provide for an economic benefit of greater than one year.

Burdens

Amounts Owed to Employees and Vendors are those items which the County owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

Short-Term Debt represents amounts borrowed by the County which must be repaid within one year.

Long-Term Debt represents the amount of bonds which the County has issued and still owes. Bonds do not have to be paid off in one year, rather the County makes monthly or yearly debt payments on these amounts.

Other Liabilities are those items other than Amounts Owed to Employees and Vendors, as well as Short-Term and Long-Term Debt. Examples would be Amounts Owed to other Governments and other funds.

Receivables and Summary of Debt Instruments & Analysis

This summary provides an analysis of the different types of receivables carried by the County.

Receivables	Amount
Accrued Interest Receivable	$11,898
Accounts Receivable	4,828,478
Intergovernmental Receivable	58,040,321
Sales Taxes Receivable	8,442,619
Property Taxes Receivable	59,989,708
Special Assessments Receivable	9,736,191
Loans Receivable	2,811,794
Total Receivables	***$143,861,009***

Special Assessments
Special Assessment Bonds are issued to pay for improvements benefitting property owners, and the owners pay the County over twenty years.

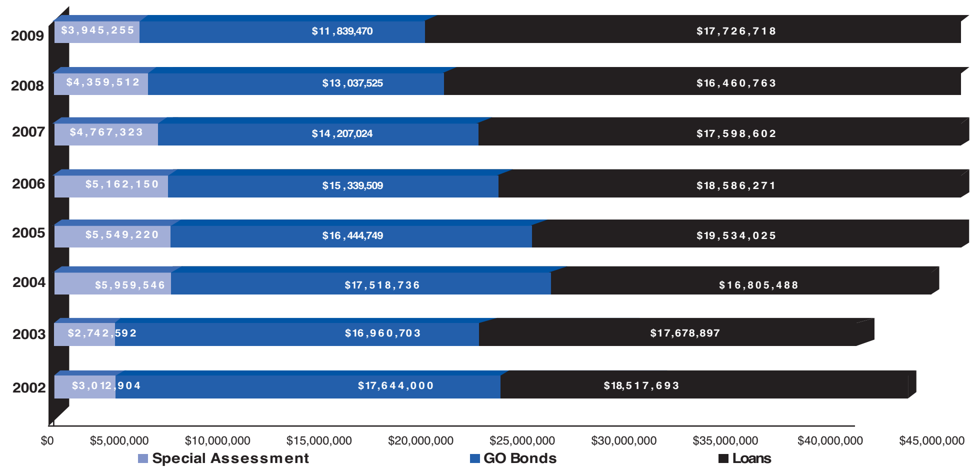
General Obligation
General Obligation Bonds are long-term debt instruments which are repaid from the County's general revenue sources.

Loans
Loans are acquired from state agencies for various sewer, water, and road projects. These are repaid from operating revenue of the Sanitary Engineer's office and intergovernmental revenue of the Engineer's office.

Summary of Debt Instruments

	Balance at 01-01-09	New Money (ADDS)	Paid Off (DELETES)	Balance at 12-31-09
Special Assessment	**$4,359,512**	**$0**	**$414,257**	**$3,945,255**
General Obligation Bonds	**13,037,525**	**0**	**1,198,055**	**11,839,470**
Loans	**16,460,763**	**2,339,501**	**1,073,546**	**17,726,718**
Total Debt	**$33,857,800**	**$2,339,501**	**$2,685,858**	**$33,511,443**

Debt Outstanding Trend Analysis



Stark County Elected Officials

For the year ended December 31, 2009

County Commissioners www.commissioners.co.stark.oh.us	Todd Bosley Steven Meeks Dr. Peter Ferguson	(330) 451-7371
County Auditor www.auditor.co.stark.oh.us	Kim R. Perez	(330) 451-7357
County Coroner www.coroner.co.stark.oh.us	P.S. Murthy, M.D.	(330) 837-9299
County Engineer www.engineer.co.stark.oh.us	Keith A. Bennett	(330) 477-6781
County Prosecutor www.prosecutor.co.stark.oh.us	John D. Ferrero	(330) 451-7897
County Recorder www.recorder.co.stark.oh.us	Rick Campbell	(330) 451-7443
County Sheriff www.sheriff.co.stark.oh.us	Timothy A. Swanson	(330) 430-3800
County Treasurer www.treasurer.co.stark.oh.us www.starktaxes.com	Gary D. Zeigler	(330) 451-7814
Clerk of Courts www.starkclerk.org	Nancy Reinbold	(330) 451-7622
Common Pleas Judges www.cpgendiv.co.stark.oh.us	Charles E. Brown Jr. John G. Haas Taryn Heath Richard D. Reinbold, Jr. V. Lee Sinclair, Jr.	(330) 451-7931
Family Court Judges www.cpdomjuvdiv.co.stark.oh.us	Michael L. Howard Jim D. James David E. Stucki	(330) 451-7415
Probate Court Judge www.probate.co.stark.oh.us	Dixilene N. Park	(330) 451-7755
Ohio Court of Appeals Fifth Appellate District www.fifthdist.org	Patricia A. Delaney Julie A. Edwards Shelia G. Farmer W. Scott Gwin William B. Hoffman John W. Wise	(330) 451-7765