

Your County Elected Officials

County Auditor:	330-297-3565	Janet E. Esposito
County Commissioners:	330-297-3605	Sabrina Christian-Bennett
	330-297-3600	Anthony Badalamenti
	330-297-3606	Vicki A. Kline
County Coroner:	330-297-3444	Dr. Dean DePerro
County Engineer:	330-296-2303	Michael A. Marozzi, PE, PS
County Prosecutor:	330-297-3580	Victor V. Viglucci
County Recorder:	330-297-3553	Lori Calcei
County Sheriff:	330-296-5100	Bruce Zuchowski
County Treasurer:	330-297-3586	Brad Cromes
Clerk of Courts:	330-297-3644	Jill Fankhauser
Common Pleas Court:	330-297-3866	Judge Becky L. Doherty
	330-297-3858	Judge Laurie J. Pittman
Domestic Relations Court:	330-297-3880	Judge Paula Giulitto
Juvenile & Probate Court:	330-297-0881	Judge Patricia Smith
Municipal Courts:	330-297-3632	Judge Kevin Poland
	330-678-6170	Judge Melisa Roubic
	330-297-4277	Judge Mark Fankhauser
Appeals Courts:		Located In Trumbull County
		Judge Cynthia Rice: Judge Thomas Wright: Judge Matt Lynch: Judge Timothy Cannon

Portage County is located in the midst of northeastern Ohio's urban centers with a population of 161,419. The County has maintained an AA rating from Standard & Poor's.

The County utilizes two primary fund categories: Proprietary and Governmental. Proprietary Funds are self-sufficient, covering all costs associated with providing a specific service for Portage County residents, such as the Solid Waste Recycling Center, Portage County Water, Portage County Sewer, and Streetsboro Sewer.

Governmental Funds encompass a wider range of activities and services. These functions are broken down into eight major categories: *Legislative and Executive* include the costs for the County's administrative offices such as the Auditor, Commissioners, Treasurer, Prosecutor, and Recorder; *Judicial* expenditures refer to the County court system; *Public Safety* operations include the Sheriff, Emergency Management, and Probation departments; *Public Works* expenditures relate to maintaining our roads and bridges; *Health* activities are comprised of Development Disabilities, Dog and Kennel, and the Alcohol, Drug Addiction and Mental Health Board; *Human Services* expenditures are the operational costs of Job and Family Services and Veteran Services Commission; *Capital* expenditures are those incurred to build or purchase assets that are expected to last more than two years; *Debt* expenditures are interest and principal payments made for County debt.

The ACFR (Annual Comprehensive Financial Report) containing more information may be obtained by visiting the Portage County Auditor Web page <https://www.portagecounty-oh.gov/auditor-janet-esposito/pages/reports> or by contacting the office at:

Portage County Auditor's Office
449 S. Meridian St., 5th Floor
P.O. Box 1217
Ravenna, Ohio 44266
Phone: 330-297-3561 Fax: 330-296-5043

To the Citizens of Portage County,

The Auditor is proud to participate in various award programs sponsored by the Governmental Finance Officers Association (GFOA). Each individual program has certain requirements that must be met in order to qualify. During 2021, the County received both the *Certificate of Achievement for Excellence in Financial Reporting* for the 22th year and the *Award for Outstanding Achievement in Popular Annual Financial Reporting* for the 9th year for the 2020 reports. We believe our current reports continue to conform to applicable standards, and we are submitting them to GFOA.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Portage County
Ohio

For its Annual Financial Report
for the Fiscal Year Ended

December 31, 2020

Christopher P. Morrill

Executive Director/CEO



Portage
County
Ohio

Popular Annual
Financial Report

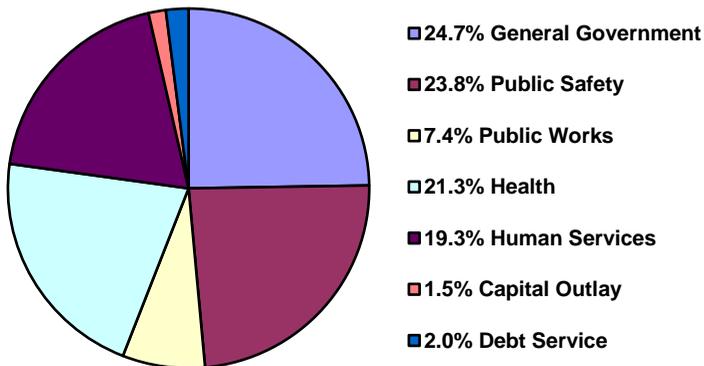
For the Year Ended
December 31, 2021

Janet Esposito
Auditor

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

	<u>Expenditures</u>			
	2018	2019	2020	2021
General Government:				
Legislative/Executive	\$24,838,803	\$15,388,159	\$16,577,160	\$17,184,679
Judicial	9,268,348	9,833,561	10,322,259	10,342,631
Public Safety	22,306,123	22,349,709	25,171,767	26,479,747
Public Works	7,735,571	9,189,038	16,259,951	8,213,197
Health	26,352,192	25,187,032	21,281,260	23,655,961
Human Services	24,047,290	24,615,981	24,167,722	21,415,692
Capital Outlay	10,413,967	11,774,129	2,080,905	1,726,054
Debt Service:				
Principal	1,502,036	1,504,704	1,564,798	1,722,134
Interest & Bond Cost	561,564	509,981	456,668	520,285
Total Expenditures	\$127,025,894	\$120,388,291	\$117,880,490	\$111,260,380

The large decrease in Public Works was largely CARES Act funding passed through to area businesses in 2020 now returning to previous levels. Public Safety continues to increase due to additional jail staffing and pandemic related expenditures. Capital Outlay was maintained with only necessary projects undertaken due to the uncertainty of the pandemic.

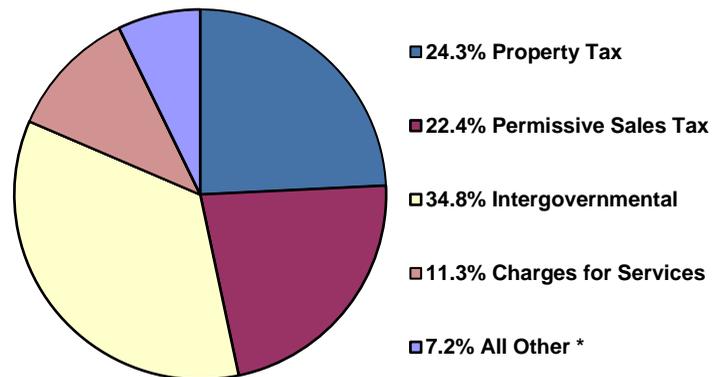


Source: Portage County 2021 ACFR, page number: S12

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

	<u>Revenues</u>			
	2018	2019	2020	2021
Property Taxes	\$28,082,699	\$28,325,901	\$29,812,332	\$30,696,022
Permissive Sales Tax	26,895,898	28,004,416	29,847,068	28,433,638
Intergovernmental	43,610,361	47,602,389	48,449,664	44,081,897
Interest *	2,345,485	4,186,200	3,363,762	(517,214)
Licenses and Permits *	785,600	717,841	663,061	902,246
Fines and Forfeitures *	6,647,162	6,804,088	5,959,398	6,540,231
Rentals and Royalties *	516,245	621,583	843,861	1,425,978
Charges for Services	11,840,416	12,281,275	13,897,497	14,360,734
Contributions and Donations *	50,501	57,045	30,466	168,300
Special Assessments *	103,230	94,663	82,714	54,512
Others *	7,097,039	705,395	976,438	536,614
Total Revenues	\$123,974,636	\$129,400,796	\$133,926,261	\$126,682,958

The pandemic continues to infuse millions into the County's coffers, through the ARPA ACT, but not as much as what the CARES Act contributed in the prior year. Property tax revenue continued with the trend of a gradual increase. The decline in sales tax revenue is due to the expiration of an additional 1/4% in early 2021. All other revenue streams remain reasonable steady. The conservative spending of the 18 Elected Officials is to be commended for the County's current fiscal health.



Source: Portage County 2021 ACFR, page number: S12

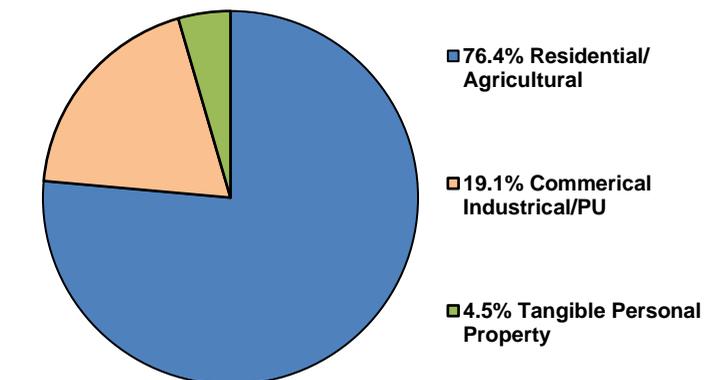
Portage County, Ohio
Principal Employers
Current Year

<u>Employer</u>	<u>Employees</u>	<u>Percent of Total County Employment</u>
Kent State University	3,500	4.28%
UH Hospital Portage Medical Center	1,400	1.71
Portage County	920	1.12
Walmart Supercenter	800	0.78
Davey Tree Expert Company	626	0.77
Kent City School District	522	0.64
East Manufacturing Corporation	500	0.61
Coleman Behavioral Health	490	0.60
Northeast Ohio Medical University	466	0.57
Anna Maria of Aurora Inc	<u>425</u>	<u>0.52</u>
Total	<u>9,649</u>	<u>11.80%</u>
Total Employment within the County	<u>81,800</u>	

Source: Portage County 2021 ACFR, page number: S49

Portage County, Ohio
Assessed and Estimated Actual Values of Taxable Property
Last Two Years

	<u>Assessed Value</u>	<u>Estimated Actual Value</u>
<u>Collection year 2020</u>		
Real Property:		
Residential/ Agricultural	\$2,989,030,380	\$8,540,086,800
Commercial Industrial/ PU	741,119,010	2,117,572,886
Tangible Personal Property	<u>166,776,686</u>	<u>189,518,250</u>
Total	\$3,896,925,450	\$10,847,087,936
<u>Collection year 2021</u>		
Real Property:		
Residential/ Agricultural	\$3,028,487,680	\$8,652,650,636
Commercial Industrial/ PU	756,370,770	2,161,230,650
Tangible Personal Property	<u>178,028,100</u>	<u>202,304,659</u>
Total	\$3,962,886,550	\$11,016,185,945



Source: Portage County 2021 ACFR, page numbers: S14 and S15