

Portage County Ohio

Popular Annual Financial Report

For the Year Ended December 31, 2022

Matthew Kelly Auditor The General Assembly created Portage County on June 9, 1808. Located in Northeast Ohio approximately 30 miles south of Cleveland and on the western borders of Trumbull and Mahoning Counties and on the eastern border of Summit County, it covers an area of approximately 504 square miles. The County's 2020 population of 162,476 placed it as the 15th most populated of the State's 88 counties. Portage County enjoys the benefits of urbanization while also offering a rural atmosphere and a variety of lifestyles for its inhabitants.



Approximately one-third of the population of the United States lives within a 500-mile radius of Portage County. The transportation system of highways, rail and air provides easy access to the region, nation and even other countries. Two major interstate highways traverse the county They are Interstate 80 (which includes the Ohio Turnpike and its local spur I-480) and Interstate 76 with five interchanges across the County. Fourteen State routes link Portage County to facilitate accessibility to Northeast Ohio and the Midwest. Because of the benefits of such a highway system, there are numerous local and national common carriers with terminal facilities near and within the County. Portage County is served by four railroads and two major airports are within a one-hour drive from anywhere within the County. These are in addition to the Portage County Regional Airport, which lies near the center of the County.

To the Citizens of Portage County



I am pleased to present the Portage County Popular Annual Financial Report (PAFR) for the year ended December 31, 2022. This report provides a brief analysis of the County's expenses and revenues as well as providing an overview of trends in the local economy.

Readers desiring more detailed financial statements and the full disclosure GAAP basis accounting information can obtain copies of the ACFR at the Auditor's Office or online at

<u>www.portagecountyauditor.org</u>. As you review our PAFR for 2022, I invite you to share any comments, questions, or recommendations you may have.

Sincerely,

M.HLT.K

Matthew J. Kelly, Auditor

The information in this report was drawn from the 2022 Annual Comprehensive Financial Report (ACFR). The ACFR is comprised of detailed financial statements, notes, schedules and statistical information. The ACFR was prepared in accordance with Generally Accepted Accounting Principles (GAAP) and audited by the Ohio Auditor of State, receiving an unmodified opinion. An unmodified opinion is given when an auditor can state the financial statements are presented fairly in all material respects. The PAFR, however, is unaudited and is a summarized report that presents selected financial and statistical information for the primary government, which includes governmental and business-type activities.

Portage County has received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the years 1999-2021 and has also been the recipient of the Award for Outstanding Achievement in Popular Annual Financial Reporting for its PAFR for 2012-2021. These awards are only valid for one year. We believe our current reports continue to conform to the respective standard, and we are submitting them to GFOA to determine their eligibility for this year's awards.



Government Finance Officers Association

Award for Outstanding Achievement in Popular Annual Financial Reporting

Presented to

Portage County Ohio

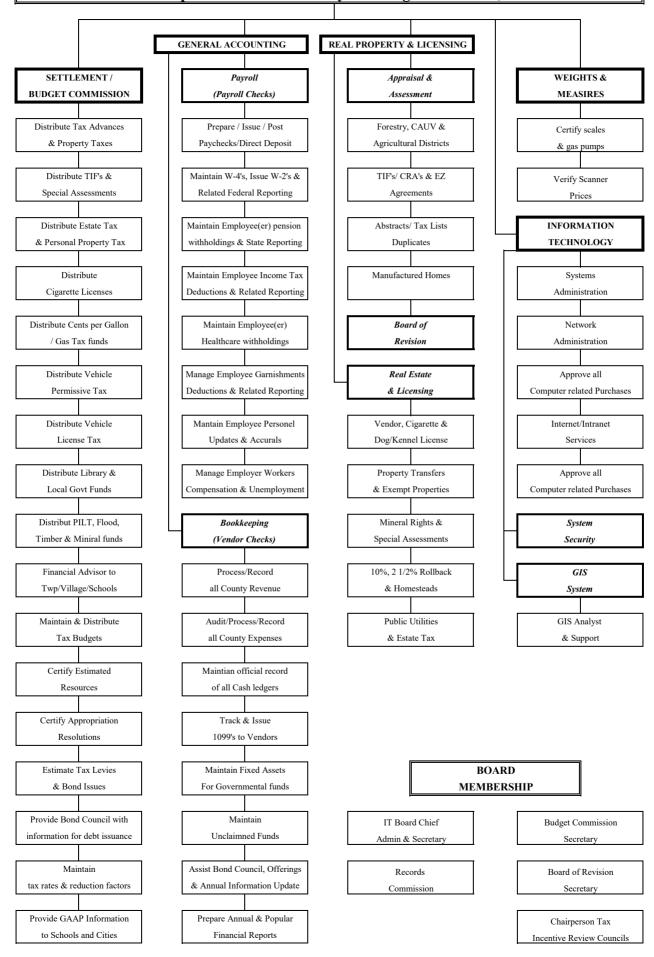
For its Annual Financial Report For the Fiscal Year Ended

December 31, 2021

Christophen P. Morrill

Executive Director/CEO

DUTIES AND RESPONSIBILITIES OF THE COUNTY AUDITOR Janet Esposito - - Matthew Kelly term began March 13, 2023



Fiscal Services (Finance and Payroll)

The Portage 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.
- As required by law, prepare and produce the County's annual financial report. Portage County prepares an Annual Comprehensive Financial Report (ACFR) 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 CAUV

Portage County has nearly 80,000 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. Portage County's next reappraisal will be in 2024 to be collected in 2025. 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. This department maintains all acreage changes, real estate splits and provides 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.

Real Estate Conveyance and Special Assessments

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 and special assessments.

Licensing

Licenses for dog tags, kennels, vendors, and cigarettes are all issued by the Auditor's office. Portage County annually issues more than 26,600 dog and kennel licenses. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.

Manufactured Housing

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). Under Ohio law, mobile home owners must register their homes with the Auditor's office for tax purposes. The Auditor assesses each manufactured home annually and prepares a tax list. The manufactured home tax is distributed back to the local taxing districts (municipalities, townships and schools) 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. 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, produce and truck scales.

Critical Responsibilities for Local Governments

The County Auditor also helps watch over local governments within Portage County by:

- Estimating the tax a local government wants to put on the ballot according to what they define as their need.
- Issuing a certificate when the local government wants to borrow money assuring that the debt of that government doe not exceed what is allowed by Ohio law.
- Preparing a certificate of estimated resources on behalf of local governments to assure that the local governments do not spend more than they can expect to receive.
- Distributing taxes to local governments including real estate, public utility, cigarette, estate, gasoline, motor vehicle, and other taxes.
- Consulting, advising and assisting local governments and County departments on proper governmental accounting procedures.

Mapping and GIS

The Portage County Auditor serves as the GIS Coordinator for Portage County and maintains parcel data available to the public online at https://www.portagecounty-oh.gov/geographic-information-systems.

Portage 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 record keeping 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 County's financial activities are accounted for primarily in governmental activities where the focus is not profit or loss, but rather on services rendered and the cost to provide those services. The County's business-type activities, similar to those found in the private sector, are accounted for in operation funds known as the Sewer and Water Enterprise Funds.

Revenues are monies the County receives from a variety of sources to pay for the services it provides.

- **Property Tax** revenues collected from property owners based on millage assessed and collected.
- **Permissive Sales Tax** revenues collected at the point of sale, paid to the state then distributed to the levying districts.
- **Intergovernmental** revenues received from other governmental entities for entitlements and grants.
- Charges for Services revenues are received from services provided to others.
- All Other revenues consist of interest, licenses and permits, fines and forfeitures, rents and royalties, contributions and donations, levied special assessments and any other nonrecurring or small items.

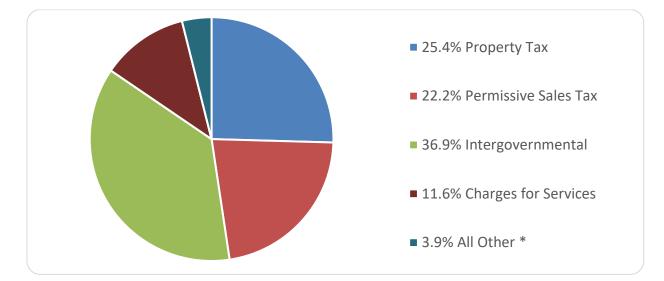
Expenses are the amounts spent to provide services to citizens.

- Legislative and Executive expenses are the costs incurred for the County's administrative offices, including the Auditor, Commissioners, Treasurer, Prosecutor and Recorder.
- **Judicial** expenses are the costs of administrating justice through the Portage County Courts system.
- **Public Safety** expenses are the costs of the Coroner, Probation, Sheriff's department and EMA.
- **Public Works** expenses are the costs incurred to maintain county roads, bridges and community block grants activity.
- **Health** expenses include services provided by the Developmental Disabilities Board, Dog Warden and the Alcohol, Drug addiction and Mental Health Board.
- **Human Services** expenses are the costs of operating the Job and Family Services and Veteran Services Commission departments.
- Interest and Fiscal Charges expenses are interest and principal payments made for County debt.

Revenues are monies the County receives from a variety of sources to pay for the services it provides. The revenues here are reported from page S12 of the 2022 Annual Comprehensive Financial Report's Changes in Fund Balances, Governmental Funds.

<u>Revenues</u>	2018	2019	2020	2021	2022
Property Taxes	\$28,082,699	\$28,325,901	\$29,812,332	\$30,696,022	\$33,704,006
Permissive Sales Tax	26,895,898	28,004,416	29,847,068	28,433,638	29,386,996
Intergovernmental	43,610,361	47,602,389	48,449,664	44,389,971	48,845,195
Interest *	2,345,485	4,186,200	3,363,762	(517,214)	(3,489,036)
Licenses and Permits *	785,600	717,841	663,061	902,246	649,840
Fines and Forfeitures *	6,647,162	6,804,088	5,959,398	6,540,231	6,477,977
Rentals and Royalties *	516,245	621,583	843,861	1,117,904	809,639
Charges for Services	11,840,416	12,281,275	13,897,497	14,360,734	15,327,628
Contributions and Donation	ons * 50,501	57,045	30,466	168,300	155,227
Special Assessments *	103,230	94,663	82,714	54,512	37,357
Others *	7,097,039	705,395	976,438	536,614	542,857
Total Revenues	\$123,974,636	\$129,400,796	\$133,926,261	\$126,682,958	\$132,447,686

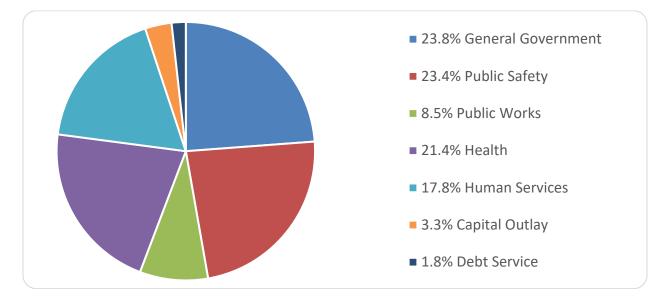
The table below summarizes revenues by sources and compares the last five years.



Expenditures are the amounts the County spent to provide services to the citizens. The expenditures here are reported from page S12 of the 2022 Annual Comprehensive Financial Report's Changes in Fund Balances, Governmental Funds.

Expenditures	2018	2019	2020	2021	2022
General Government:					
Legislative/Executive	\$24,838,803	\$15,388,159	\$16,577,160	\$17,184,679	\$19,338,962
Judicial	9,268,348	9,833,561	10,322,259	10,342,631	12,196,638
Public Safety	22,306,123	22,349,706	25,171,767	26,479,747	31,024,119
Public Works	7,735,571	9,189,038	16,257,951	8,213,197	11,307,563
Health	26,352,192	25,187,032	21,281,260	23,655,961	28,229,841
Human Services	24,047,290	24,615,981	24,167,722	21,711,306	23,606,783
Capital Outlay	10,413,967	11,774,129	2,080,905	1,726,054	4,399,794
Debt Service:					
Principal	1,502,036	1,540,704	1,564,798	1,722,134	1,909,953
Interest & Bond Cost	561,564	509,981	456,668	520,285	431,975
Total Expenditures	\$127,025,894	\$120,388,291	\$117,880,490	\$111,555,994	\$132,445,628

The table below summarizes expenditures by program and compares the last five years.

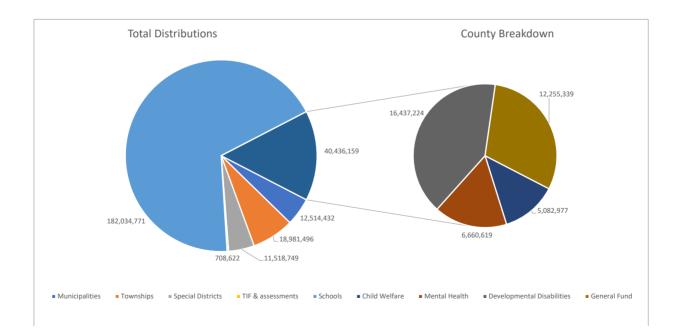


These amounts represent property taxes collected by the County and settled to the following subdivisions/entities.

Aurora CSD \$35,992,036 \$35,641,237 \$35,076,551 Crestwood LSD 10,803,064 88,15,322 96,071,197 Field LSD 19,774,960 19,091,748 18,844,209 Garrfield LSD 5,30,4477 4,781,1075 4,668,909 Kern CSD 33,445,915 33,082,853 31,936,243 Ravenna CSD 14,695,903 14,232,027 14,312,326 Rootsown LSD 8,492,719 8,538,602 8,242,493 Southeast LSD 8,496,719 8,538,602 8,242,493 Stork CSD 2,17,192 2,165,033 342,323 Chard Stork CSD 2,27,0144 5,737,059 5,695,957 Waterion LSD 6,271,194 5,737,059 5,695,957 Waterion LSD 6,271,194 5,737,145 1,706,820 Mahoning County J/S* 7,869,175 7,747,244 7,613,151 Portage Lakes J/S* 7,856,175 7,747,244 7,613,151 Portage Lakes J/S* 2,8391 13,83,71 130,024 Kent City 4,205,804 <	School Districts	2022	2021	2020
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Mathoning County JVS* 7,698 6,815 6,835 Maplewood JVS 7,856,175 7,474,244 7,613,151 Portage Lakes JVS* 23,139 19,409 18,670 Total School District Distributions 182,034,771 176.055,442 172,650,948 Municipalities 4205,804 4,078,279 3,965,265 Garrettsville Village 178,073 157,453 154,492 Hiram Village 148,031 138,371 130,024 Kent City 4,372,368 4,247,098 4,117,247 Malua Village 146,055 141,099 137,628 Mogadore Village* 71,350 59,481 59,339 Ravenna City 2,340,637 2,134,049 2,048,730 Streetsboro City 2,340,637 2,134,049 2,048,730 Streetsboro City 2,314,049 2,048,730 199,744 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Charlestow				
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Portage Lakes JVS* 23,139 19,409 19,670 Total School District Distributions 182,034,771 176,055,442 172,650,948 Municipalities 4 205,804 4,078,279 3,965,265 Garrettsville Village 178,073 157,453 154,492 Hiram Village 128,911 138,371 130,024 Kent City 4,372,388 4,247,098 4,117,247 Mantua Village 146,055 141,098 137,628 Mogadore Village* 71,350 59,481 59,339 Ravenna City 2,340,637 2,134,049 2,046,730 Sugarbush Knolls Village 114,433 110,899 109,074 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Charlestown Township 59,9596 492,454 483,243 Franklin Township 509,596 492,454 483,243 Franklin Township 177,72 154,622 154,600	Mahoning County JVS*	7,698	6,815	6,536
Total School District Distributions 182,034,771 176,055,442 172,650,948 Municipalities 4 4 078,279 3,965,265 Garrettsville Village 178,073 157,453 154,492 Hiram Village 128,971 138,371 130,024 Kent City 4,372,368 4,247,008 4,117,247 Mantua Village 146,055 141,098 137,628 Mogadore Village* 71,950 59,481 59,339 May Streetsboro City 2,340,637 2,134,049 2,048,730 Sugarbush Krolls Village 114,433 110,899 109,074 Tallmadge City* 76,366 72,132 71,708 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 L Comship 5,720,244 5,538,374 5,062,059 Charlestorm Township 5,720,244 5,538,374 5,062,059 Charlestorm Township 19,212 144,992 135,061 Deerfield Township 5,720,244 5,538,373 379,141	Maplewood JVS	7,856,175	7,747,244	7,613,151
Municipalities Aurora City 4.205.804 4.078.279 3.965.265 Garrettsville Village 178.073 157.453 154.492 Hiram Village 128.911 138.371 130.024 Kent City 4.372.386 4.247.098 4.117.247 Mantua Village 146.055 141.098 137.628 Mogadore Village* 71.950 59.481 59.339 Ravenna City 773.379 681.030 697.098 Streetsboro City 2.340.637 2.134.049 2.048.730 Sugatoush Knolls Village 114.433 110.899 109.074 Tallmadge City* 76.366 72.132 77.1708 Vindham Village 106.455 79.527 77.708 Total Municipality Distributions 12.514.432 11.899.416 11.567.795 Leinburg Township 139.212 144.982 135.061 Deerfield Township 599.556 492.454 483.243 Franklim Township 1,631,118 1.597.586 1,535.986 Freakom Townshi	Portage Lakes JVS*	23,139	19,409	19,670
Aurora City 4.205.804 4.078.279 3.965.265 Garrettsville Village 178,073 157.453 154.492 Hiram Village 128,911 138.371 130.024 Kent City 4.372,368 4.247,098 4.117,247 Mantua Village 146.055 141,098 137,628 Mogadore Village* 71,950 59,481 59,339 Ravena City 773,379 681,030 697,098 Streetsboro City 2,340,637 2,134,049 2,046,730 Sugarbush Knolls Village 114,433 110,899 1090,074 Talimadge City* 76,366 72,132 71,190 Windham Village 12,514,432 11,899,416 11,567,795 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Charlestown Township 490,191 472,688 464,624 Brimfield Township 5,720,244 5,538,374 5,062,059 Charlestown Township 1,631,118 1,597,586 1,555,986 Freadom Township <td>Total School District Distributions</td> <td>182,034,771</td> <td>176,055,442</td> <td>172,650,948</td>	Total School District Distributions	182,034,771	176,055,442	172,650,948
Aurora City 4.205.804 4.078.279 3.965.265 Garrettsville Village 178,073 157.453 154.492 Hiram Village 128,911 138,371 130.024 Kent City 4.372,386 4.247,098 4.117.247 Mantua Village 146.055 141,098 137,628 Mogadore Village* 71,950 59,481 59,339 Ravena City 773,379 681,030 697,098 Streetsboro City 2,340,637 2,134,049 2,046,730 Sugarbush Knolls Village 114,433 110,899 109,074 Talimadge City* 76,366 72,132 71,190 Windham Village 12,514,432 11,899,416 11,567,795 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 City * 77,708 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Cital Municipality Distributions 12,514,432 11,899,416 11,567,795 Cital Municipality	Municipalities			
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Hiram Village 128,911 138,371 130,024 Kent City 4,372,368 4,247,098 4,117,247 Mantua Village 146,055 141,098 137,628 Mogadore Village* 71,950 59,481 59,339 Ravenna City 773,379 681,030 697,098 Streetsbor City 2,340,637 2,134,049 2,044,730 Sugarbush Knolls Village 114,433 110,899 109,074 Tallmadge City* 76,366 72,132 71,190 Windham Village 106,455 79,527 77,708 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Atwater Township 490,191 472,688 464,624 Brimfield Township 5,720,244 5,538,374 5,062,059 Charlestown Township 139,212 144,982 135,061 Deerfield Township 509,596 492,454 483,243 FreakIn Township 1,631,118 1,597,586 1,535,986 FreakIn Township 912,112 877,9				
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Mantua Village 146.055 141.098 137.628 Mogadore Village* 71,950 59,481 59,393 Ravenan City 273,379 681,030 697.098 Streetsboro City 2,340,637 2,134,049 2,048,730 Sugarbush Knolls Village 114,433 110,899 109,074 Tallmadge City 76,366 72,132 71,190 Windham Village 106,455 79,527 77,708 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Atwater Township 490,191 472,688 464,624 Brimfield Township 5,720,244 5,538,374 5,062,059 Charlestown Township 139,212 144,982 135,061 Deerfield Township 509,596 492,454 483,243 Franklin Township 1,631,118 1,597,586 1,535,986 Freacdom Township 1,631,118 1,597,586 1,535,986 Freacdom Township 912,112 877,940 844,886 Mantua Township 1,716,598		,) -	
Mogadore Village* 71,950 59,481 59,339 Ravenna City 773,379 681,030 697,098 Streetsboro City 2,340,637 2,134,049 2,048,730 Sugarbush Knolls Village 114,433 110,899 109,074 Tallmadge City* 76,366 72,132 71,190 Windham Village 106,455 79,527 77,708 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Atwater Township 490,191 472,688 464,624 Brimfield Township 5,720,244 5,538,374 5,062,059 Charlestown Township 139,212 144,982 135,061 Deerfield Township 509,596 492,454 483,243 Fraedom Township 1,631,118 1,597,586 1,553,986 Freedom Township 912,112 877,940 844,886 Mantua Township 912,112 877,940 844,886 Mantua Township 912,112 877,940 844,886 Mantua Township 939,066 3	•			
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Sugarbush Knolls Village 114,433 110,899 109,074 Tallmadge City* 76,366 72,132 71,190 Windham Village 106,455 79,527 77,708 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Townships 490,191 472,688 464,624 Brimfield Township 5,720,244 5,538,374 5,062,059 Charlestown Township 139,212 144,982 135,061 Deerfield Township 5,99,596 492,454 483,243 Franklin Township 1,631,118 1,597,586 1,535,986 Freedom Township 912,112 877,940 844,886 Mantua Township 611,792 558,003 541,518 Nelson Township 274,354 265,960 258,891 Pairy Township 1,716,598 1,221,106 1,242,323 Randolph Township 274,354 265,960 258,891 Barry 393,066 373,375 365,428 Pairy Township 1,716,598 1,221,106 </td <td></td> <td></td> <td></td> <td></td>				
Windham Village 106,455 79,527 77,708 Total Municipality Distributions 12,514,432 11,899,416 11,567,795 Townships 490,191 472,688 464,624 Brimfield Township 5,720,244 5,538,374 5,062,059 Charlestown Township 139,212 144,982 135,061 Deerfield Township 509,596 492,454 483,243 Franklin Township 1,631,118 1,597,586 1,535,986 Freadom Township 177,672 154,622 154,602 Hiram Township 912,112 877,940 844,886 Mantua Township 611,792 558,003 541,518 Nelson Township 274,354 265,960 258,891 Palmyra Township 1,716,598 1,221,106 1,242,323 Ravenna Township 1,806,825 1,712,231 1,691,154 Rotstown Township 1,986,816 1,957,139 1,889,776 Stalesreville Township 1,986,862 331,681 330,072 Suffield Township 1,257,821				
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Townships Atwater Township 490,191 472,688 464,624 Brimfield Township 5,720,244 5,538,374 5,062,059 Charlestown Township 139,212 144,982 135,061 Deerfield Township 411,670 385,673 379,141 Edinburg Township 1,631,118 1,597,586 1,535,986 Fraeklin Township 1,631,118 1,597,586 1,535,986 Freedom Township 177,672 154,622 154,600 Hiram Township 912,112 877,940 844,886 Mantua Township 611,792 558,003 541,518 Nelson Township 274,354 265,960 258,891 Palmyra Township 1,716,598 1,221,106 1,242,323 Ravenna Township 1,806,825 1,712,231 1,691,154 Rootstown Township 1,988,616 1,957,139 1,889,776 Shalersville Township 384,682 331,681 330,072 Suffield Township 1,257,821 1,218,923 1,207,183 W	Windham Village	106,455	79,527	77,708
Atwater Township490,191472,688464,624Brimfield Township5,720,2445,538,3745,062,059Charlestown Township139,212144,982135,061Deerfield Township411,670385,673379,141Edinburg Township509,596492,454483,243Franklin Township1,631,1181,597,5861,535,986Freedom Township912,112877,940844,886Mantua Township611,792558,003541,518Nelson Township393,066373,375365,428Palmyra Township1,716,5981,221,1061,242,323Ravenna Township1,806,8251,712,2311,691,154Rootstown Township1,988,6161,957,1391,889,776Shalersville Township1,257,8211,218,9231,207,183Windham Township1,15,720108,572104,017	Total Municipality Distributions	12,514,432	11,899,416	11,567,795
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Windham Township 115,720 108,572 104,017	•			
Total Township Distributions \$18,981,496 \$17,815,560 \$17,087,506				
	Total Township Distributions	\$18,981,496	\$17,815,560	\$17,087,506

*Not Home County

(Continued)				
Special Districts	2022	2021	2020	
Community Emergency Medical Service	\$594,729	\$584,700	\$577,313	
Garrettsville/Freedom/Nelson Joint Fire	463,011	454,898	448,565	
Mantua/Shalersville Fire District	2,032,094	2,235,123	2,092,649	
Akron/Summit Co Library*	99,057	84,736	124,791	
Portage County District Library	3,009,243	0	0	
Stark County District Library*	4,096	3,393	3,480	
Reed Memorial Library	990,246	972,343	978,468	
Stow Munroe Falls Library*	7,136	7,031	8,101	
WVFD Joint Fire District	288,522	283,057	275,745	
Kent Free Library	938,083	932,555	902,145	
Portage County Health District	1,286,886	1,280,671	1,262,431	
Portage Park District	1,805,647	1,794,629	1,757,077	
Total Special District Distributions	11,518,749	8,633,137	8,430,765	
Special Assessments & Tax Increment Financing (TIF)				
Blackbrook Conservancy	61	1,862	1,848	
Summit Port Authority	626,772	419,947	110,729	
Akron City*	1,146	0	977	
Summit Co. Environmental Services*	16,863	16,919	16,857	
Brimfield Crossings LTD.	63,780	61,932	53,129	
Total Special Assessment & TIF Distributions	\$708,622	\$500,660	\$183,538	
County				
Portage County	12,255,339	11,176,935	10,886,647	
Child Welfare	5.082.977	3,048,183	2,980,274	
Mental Health	6,660,619	6,619,879	6,482,585	
Developmental Disabilities	16,437,224	16,298,906	15,916,282	
Total County Distributions	40,436,159	37,143,903	36,265,787	
Total Distributions	\$266,194,229	\$252,048,118	\$246,186,339	
*Not Home County	;;;;;	, <u>, , , , , , , , , , , , , , , , </u>		



Assessed and Estimated Actual Values of Taxable Property

Collection Year 2022	Assessed Value	Estimated Actual Value
Residential / Agricultural Commercial, Industrial, Mineral Public Utility	3,507,037,630 756,910,120 <u>189,218,790</u>	10,020,107,514 2,162,600,343 <u>215,021,352</u>
Total	4,453,166,540	12,397,729,209

<u>2022</u>

Employer	Employees	Percentage of Total County Employment
Kent State University	3,500	4.31%
University Hospitals Portage Medical Center	1,400	1.72
Portage County	953	1.17
Walmart Supercenter	800	0.98
Hattie Larlham	501	0.62
East Manufacturing Corporation	500	0.62
Step 2 Real Estate Company	500	0.62
Kent City School District	448	0.55
Anna Maria of Aurora Inc	400	0.49
Northeast Ohio Medical University	325	0.39
Total	9,327	11.47%
Total Employment within the County	81,300	

Principal Taxpayers

<u>2022</u>

<u>Taxpayer</u>	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Province Kent Ohio LLC	\$15,218,710	0.36%
University Edge Kent LLC	10,188,330	0.24
ARC LLC	9,990,230	0.23
Presbyterian Church of Kent	9,987,740	0.23
Lexington Streetsboro LLC	9,805,640	0.23
State of Ohio	8,778,220	0.21
CPG Partners LP	8,476,100	0.20
Pebblebrook Associates I LLC	8,403,480	0.20
Ashton Lane LLC	8,295,010	0.19
CDC-Kent LLC	7,383,010	0.17
Total	\$96,526,470	2.26%
Total Real Assessed Valuation	\$4,263,947,750	

<u>2022</u>

<u>Taxpayer</u>	Public Utility Property <u>Assessed Valuation</u>	Percentage of Public Utility <u>Assessed Valuation</u>
American Transmission Ohio Edison East Ohio Gas Company	\$84,273,260 82,314,120 18,052,150	44.54% 43.50 <u>9.54</u>
Total	\$184,639,530	97.58%
Total Public Utility Assessed Valuation	\$189,218,790	

Elected Officials

Auditor	330-297-3561 Matthew J. Kelly was elected Novembe	Janet E. Esposito er, 2022, term began 03/13/2023
Clerk of Courts (Auto Title)	330-297-3450	Jill Fankhauser
Commissioners	330-297-3600 Mike Tinlin was elected Novembe	Anthony J. Badalamenti Sabrina Christian-Bennett Vicki A. Kline or 2022 term began 01/01/2023
		1, 2022, term began 01/01/2020
Coroner	330-297-3444	Dr. Dean DePerro
Engineer	330-296-6411	Michael A. Marozzi, PE, PS
Prosecutor	330-297-3850	Victor V. Vigluicci
Recorder	330-297-3553	Lori Calcei
Sheriff (Non-Emergency)	330-296-5100	Bruce Zuchowski
Treasurer	330-297-3586	Bradley Cromes
	Judges	
Common Pleas Court	330-297-3866 330-297-3858	Honorable Becky L. Doherty Honorable Laurie J. Pittman
Domestic Relations Court	330-297-3880	Honorable Paula Giulitto
Juvenile Court	330-297-0881	Honorable Patricia Smith
Municipal Court	330-297-3632 330-297-4277 330-678-6170	Honorable Kevin Poland Honorable Melissa Roubic Honorable Mark Fankhauser
Probate Court	330-297-3870	Honorable Patricia Smith
Appeals Court (11th District)	330-675-2650	Honorable Thomas Wright Honorable John J. Eklund Honorable Matt Lynch Honorable Mary Jane Trapp