

Your County Elected Officials

County Auditor:	330-297-3565	Janet E. Esposito
County Commissioners:	330-297-3605	Kathleen Chandler
	330-297-3600	Maureen T. Frederick
	330-297-3606	Tommie Jo Marsilio
		• Sabrina Christian-Bennett
County Coroner:	330-297-3444	Dr. Rogelio G. Marcial
		• Dr Dean DePerro
County Engineer:	330-296-2303	Michael A. Marozzi, PE, PS
County Prosecutor:	330-297-3580	Victor V. Viglucci
County Recorder:	330-297-7349	Bonnie Howe
County Sheriff:	330-296-5100	David Doak
County Treasurer:	330-297-3586	Vicki A. Kline
Clerk of Courts:	330-297-3644	Linda K. Fankhauser
Common Pleas Court:	330-297-3866	Judge John A. Enlow
	330-297-3858	Judge Laurie J. Pittman
Domestic Relations Court:	330-297-3880	Judge Paula Giulitto
Probate Court:	330-297-3870	Judge Thomas J. Carnes
Juvenile Court:	330-297-0881	Judge Thomas J. Carnes
Municipal Courts:	330-297-3632	Judge Kevin Poland
	330-678-6170	Judge Barbara Oswick
	330-297-4277	Judge Mark Fankhauser
Appeals Courts:		Located In Trumbull County
Judge Colleen O'Toole	Judge Cynthia W. Rice	Judge Thomas Wright
Judge Diane V. Grendell	Judge Timothy P. Cannon	

- Term in office commenced January 2014

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, Streetsboro Sewer, and *Robinson Memorial Hospital.

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** expenses refer to the County court system; **Public Safety** operations include the Sheriff, Emergency Management, and Probation departments; **Public Works** expenses 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** expenses 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** expense are interest and principal payments made for County debt.

*RMH's funds are not represented in this brochure; for more information, please obtain a copy of the Portage County 2013 CAFR.

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 2013, the County received both the *Certificate of Achievement for Excellence in Financial Reporting* for the 14th year and the *Award for Outstanding Achievement in Popular Annual Financial Reporting* for the 1st year. 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

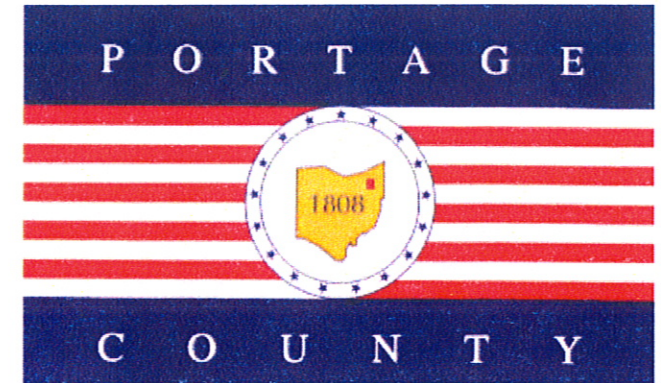
Presented to
**Portage County
Ohio**

For its Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Jeffrey R. Enlow

Executive Director/CEO



**Portage County
Ohio**

**Popular
Annual
Financial
Report**

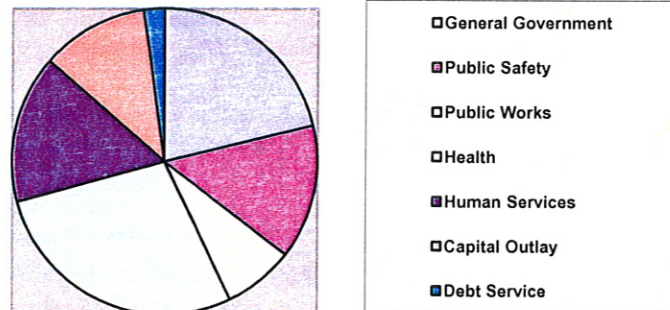
Fiscal Year: 2013

**Janet Esposito
Auditor**

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

	<u>Expenditures</u>		
	2011	2012	2013
General Government:			
Legislative/ Executive	\$15,230,245	\$15,192,054	\$14,909,363
Judicial	9,455,783	9,714,004	9,930,829
Public Safety	15,741,676	16,567,292	16,582,310
Public Works	8,092,524	8,253,201	8,764,857
Health	31,701,851	34,314,897	32,683,685
Human Services	21,113,505	18,405,900	18,279,278
Capital Outlay	4,864,983	5,774,512	13,351,804
Debt Service:			
Principal	1,353,512	1,329,284	1,732,768
Interest	740,518	647,585	882,896
Total Expenditures	\$108,294,597	\$110,198,729	\$117,117,790

The County undertook two major capital projects; the first, a new County Courthouse in the city of Kent, and the second, a major project to renovate several of our older buildings for energy conservation. Updates include heating, air conditioning, windows, and lighting. Although the costs related to the energy conservation project were incurred in 2013, the County will be able to realize the benefits of these expenditures for many years to come. All other expenditure line items had minimal increases or decreases compared with the previous year.

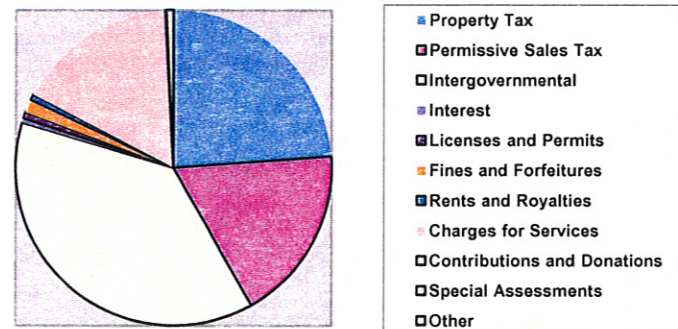


Source: Portage County 2013 CAFR, page number: S12

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

	<u>Revenues</u>		
	2011	2012	2013
Property Taxes	\$24,290,406	\$24,761,739	\$24,480,849
Permissive Sales Tax	16,512,176	17,375,231	18,453,324
Intergovernmental	49,618,368	44,159,878	38,762,479
Interest	1,672,673	1,226,793	462,477
Licenses and Permits	492,508	538,383	667,523
Fines and Forfeitures	1,744,657	1,453,955	1,387,228
Rentals and Royalties	583,730	653,947	588,552
Charges for Services	16,306,368	16,459,785	16,902,146
Contributions and Donations	33,594	24,616	21,698
Special Assessments	353,112	165,354	157,918
Others	1,133,687	815,958	756,207
Total Revenues	\$112,741,279	\$107,635,639	\$102,640,401

Total revenues of the governmental funds had an overall decrease for various reasons. The County saw a reduction in investment income, a continual result of the slow rebound of interest rates. Additionally, the County had a reduction to both operating and capital grant awards. This can partially be attributed to the County requiring less award proceeds in 2013 to provide existing services expected from the public. Decreased property tax revenue was offset by enhanced permissive sales tax receipts, an increase due in part to the establishment of new retail business in the County.



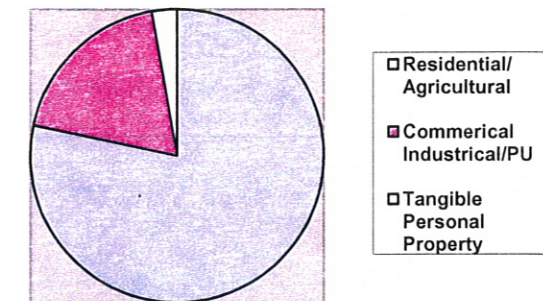
Source: Portage County 2013 CAFR, page number: S12

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

	Assessed Value	Estimated Actual Value
<u>Collection year 2011</u>		
Real Property:		
Residential/ Agricultural	\$2,639,633,210	\$7,541,809,172
Commercial Industrial/ PU	631,344,180	1,803,840,514
Tangible Personal Property	79,897,680	90,792,818
Total	\$3,350,875,070	\$9,436,442,504

<u>Collection year 2012</u>		
Real Property:		
Residential/ Agricultural	\$2,648,704,410	\$7,567,726,886
Commercial Industrial/ PU	611,165,440	1,746,186,971
Tangible Personal Property	83,346,320	94,711,727
Total	\$3,343,216,170	\$9,408,625,584

<u>Collection year 2013</u>		
Real Property:		
Residential/ Agricultural	\$2,528,419,240	\$7,224,054,972
Commercial Industrial/ PU	609,830,050	1,742,371,571
Tangible Personal Property	90,249,960	102,556,773
Total	\$3,228,499,250	\$9,068,983,316



Source: Portage County 2013 CAFR, page numbers: S14 and S15

For more information visit the Portage County Auditor Web page at:

<https://www.co.portage.oh.us/auditor.htm>

A CAFR (Comprehensive Annual Financial Report) may be obtained from:

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