**Your County Elected Officials**

**County Auditor**: 330-297-3565 Janet E. Esposito

**County Commissioners:** 330-297-3605 Sabrina Christian-Bennett

330-297-3600 Kathleen Clyde 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. Vigluicci

**County Recorder:** 330-297-3553 Lori Calcei

**County Sheriff:** 330-296-5100 David Doak

**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

**Probate Court:** 330-297-3870 Judge Robert W. Berger

**Juvenile Court:** 330-297-0881 Judge Robert W. Berger

**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

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*** 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.

A CAFR (Comprehensive Annual Financial Report) containing more information may be obtained by visiting the Portage County Auditor Web page [**https://www.co.portage.oh.us/auditor.htm**](https://www.co.portage.oh.us/auditor.htm) 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 2019, the County received both the ***Certificate of Achievement for Excellence in Financial Reporting*** for the 20th year and the ***Award for Outstanding Achievement in Popular Annual Financial Reporting*** for the 7th year for the 2018 reports. We believe our current reports continue to conform to applicable standards, and we are submitting them to GFOA.



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**P**ortage **C**ounty

**O**hio

 **P**opular

 **A**nnual

 **F**inancial

 **R**eport

 **F**iscal **Y**ear: **2019**

**J**anet **E**sposito

**A**uditor

Portage County, Ohio

Changes in Fund Balances, Governmental Funds

 Last Four Years

(Modified Accrual Basis of Accounting)

Expenditures

 2016 2017 2018 2019

General Government:

 Legislative/Executive $16,840,542 $16,263,830 $24,838,803 $15,388,159

 Judicial 10,238,332 10,698,475 9,268,348 9,833,561

 Public Safety 18,322,779 19,209,876 22,306,123 22,349,709

 Public Works 8,819,101 8,694,635 7,735,571 9,189,038

 Health 27,990,789 28,857,189 26,352,192 25,187,032

 Human Services 21,057,896 23,653,460 24,047,290 24,615,981

 Capital Outlay 2,751,770 4,093,547 10,413,967 11,774,129

 Debt Service:

 Principal 2,446,868 2,448,394 1,502,036 1,504,704

 Interest & Bond Cost 740,793 660,062 561,564 509,981

Total Expenditures $109,208,870 $114,579,468 $127,025,894 $120,388,291

The County continued with the countywide improvement including improvements to the roofs of the remainder of their buildings and built a new pod on our jail facility. Public Safety increase is primarily due to increases in staffing and pay at both the Sheriff office and Probation department. Public Works continues to fluctuate based on available money to replace equipment, bridges and lane miles. All other expenditure line items had minimal increases or decreases compared with the previous year.

Source: Portage County 2019 CAFR, page number: S12

Portage County, Ohio

Changes in Fund Balances, Governmental Funds

Last Four Years

(Modified Accrual Basis of Accounting)

Revenues

 2016 2017 2018 2019

Property Taxes $25,842,394 $26,084,148 $28,082,699 $28,325,901

Permissive Sales Tax 26,096,524 26,652,603 26,895,898 28,004,416

Intergovernmental 44,585,792 43,449,143 45,610,361 47,602,389

Interest \* 910,553 1,080,665 2,345,485 4,186,200

Licenses and Permits \* 822,515 93,981 785,600 717,841

Fines and Forfeitures \* 3,792,399 4,647,655 6,647,162 6,804,088

Rentals and Royalties \* 673,120 662,688 516,245 621,583

Charges for Services 13,124,649 14,967,861 11,840,416 12,281,275

Contributions and Donations \* 32,157 37,355 50,501 57,045

Special Assessments \* 100,057 109,765 103,230 94,663

Others \* 672,669 701,306 1,097,039 705,395

Total Revenues $116,652,829 $118,187,170 $123,974,636 $129,400,796

The County continues to see increases to most revenue sources, indicating signs of a slow but steady rebound in the local economy. The County’s 1% sales tax was increased an additional 1/4% for a five year period to provide additional revenue to the General Fund to enable an increase in inmate capacity, more officers and eventually drug counseling. Income from investments continues to creep up. While the overall revenue stream remains steady, the conservative spending of the 18 Elected Officials is also to be commended for the County’s current fiscal health.

 Source: Portage County 2019 CAFR, page number: S12

Portage County, Ohio

Principal Employers

Current Year

 Percent of Total

Employer Employees County Employment

 Kent State University 3,150 3.85%

 UH Hospital Portage Medical Center 1,537 1.88

 Portage County 1,089 1.33

 Kent City School District 585 0.71

 East Manufacturing Corporation 583 0.71

 Parker-Hannifin -Kent & Ravenna 500 0.61

 Ravenna City School District 499 0.61

 Step II Corporation 468 0.57

 McMaster-Carr Aurora 453 0.55

 Northeast Ohio Medical University 400 0.49

 Davey Tree Expert Company . 400 0.49 .

Total . 9,664 11.80%

Total Employment within the County 81,900

Source: Portage County 2019 CAFR, page number: S49

Portage County, Ohio

Assessed and Estimated Actual Values of Taxable Property

 Last Two Years

 Assessed Value Estimated Actual Value

Collection year 2018

Real Property:

 Residential/ Agricultural $2,656,825,380 $7,590,959,656

 Commercial Industrial/ PU 698,885,780 1,996,816,515

Tangible Personal Property 146,357,140 166,314,932

Total $3,502,068,300 $9,754,061,103

Collection year 2019

Real Property:

 Residential/ Agricultural $2,951,001,850 $8,431,433,858

 Commercial Industrial/ PU 731,670,580 2,090,487,371

Tangible Personal Property 157,656,250 179,154,830

Total $3,840,328,680 $10,701,076,058

Source: Portage County 2019 CAFR, page numbers: S14 and S15