

**Your County Elected Officials**

|   |              |                            |
|---|--------------|----------------------------|
| <b>County Auditor:</b>  | 330-297-3565 | Janet E. Esposito          |
| <b>County Commissioners:</b>  | 330-297-3605 | Sabrina Christian-Bennett  |
|   | 330-297-3600 | Anthony Badalamenti        |
|   | 330-297-3606 | Vicki A. Kline             |
| <b>County Coroner:</b>  | 330-297-3444 | Dr. Dean DePerro           |
| <b>County Engineer:</b>   | 330-296-2303 | Michael A. Marozzi, PE, PS |
| <b>County Prosecutor:</b>   | 330-297-3580 | Victor V. Vigluicci        |
| <b>County Recorder:</b>   | 330-297-3553 | Lori Calcei                |
| <b>County Sheriff:</b>  | 330-296-5100 | Bruce Zuchowski            |
| <b>County Treasurer:</b>  | 330-297-3586 | Brad Cromes                |
| <b>Clerk of Courts:</b>   | 330-297-3644 | Jill Fankhauser            |
| <b>Common Pleas Court:</b>  | 330-297-3866 | Judge Becky L. Doherty     |
|   | 330-297-3858 | Judge Laurie J. Pittman    |
| <b>Domestic Relations Court:</b>  | 330-297-3880 | Judge Paula Giulitto       |
| <b>Juvenile &amp; Probate Court:</b>  | 330-297-0881 | Judge Patricia Smith       |
| <b>Municipal Courts:</b>  | 330-297-3632 | Judge Kevin Poland         |
|   | 330-678-6170 | Judge Barbara Oswick       |
|   | 330-297-4277 | Judge Mark Fankhauser      |
| <b>Appeals Courts:</b>  |              | 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* 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.portagecounty-oh.gov/auditor-janet-esposito/pages/reports> or by contacting the office at:

**Portage County Auditor’s Office**  
**449 S. Meridian St., 5<sup>th</sup> 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 2020, the County received both the *Certificate of Achievement for Excellence in Financial Reporting* for the 21<sup>th</sup> year and the *Award for Outstanding Achievement in Popular Annual Financial Reporting* for the 8<sup>th</sup> year for the 2019 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, 2019**

Handwritten signature of Christopher P. Morill in black ink.

Executive Director/CEO



**Portage  
County  
Ohio**

**Popular Annual  
Financial Report**

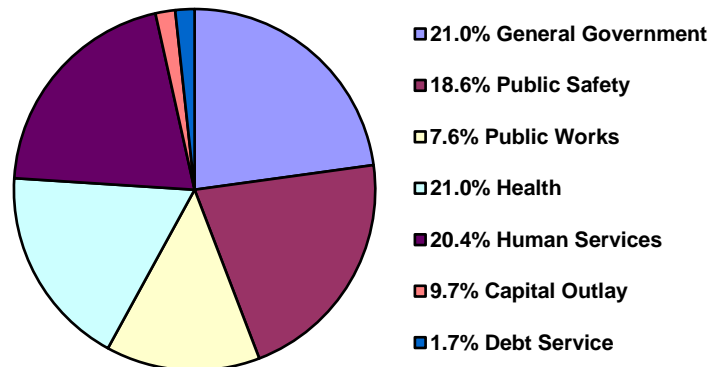
**For the Year Ended  
December 31, 2020**

**Janet Esposito  
Auditor**

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

|                       | <u>Expenditures</u> |               |               |               |
|-----------------------|---------------------|---------------|---------------|---------------|
|                       | 2017                | 2018          | 2019          | 2020          |
| General Government:   |                     |               |               |               |
| Legislative/Executive | \$16,263,830        | \$24,838,803  | \$15,388,159  | \$16,577,160  |
| Judicial              | 10,698,475          | 9,268,348     | 9,833,561     | 10,322,259    |
| Public Safety         | 19,209,876          | 22,306,123    | 22,349,709    | 25,171,767    |
| Public Works          | 8,694,635           | 7,735,571     | 9,189,038     | 16,259,951    |
| Health                | 28,857,189          | 26,352,192    | 25,187,032    | 21,281,260    |
| Human Services        | 23,653,460          | 24,047,290    | 24,615,981    | 24,167,722    |
| Capital Outlay        | 4,093,547           | 10,413,967    | 11,774,129    | 2,080,905     |
| Debt Service:         |                     |               |               |               |
| Principal             | 2,448,394           | 1,502,036     | 1,504,704     | 1,564,798     |
| Interest & Bond Cost  | 660,062             | 561,564       | 509,981       | 456,668       |
| Total Expenditures    | \$114,579,468       | \$127,025,894 | \$120,388,291 | \$117,880,490 |

The COVID-19 pandemic caused many fluctuations in spending across the various sectors of County government in 2020. The large increase in Public Works was largely outsourced CARES Act funding to area businesses. Public Safety also received significant CARES revenues. The decrease to Health was partially due to the sale of Portage Private Industries and decreased spending at PCBDD. Capital Outlay expenses were reduced during the pandemic.

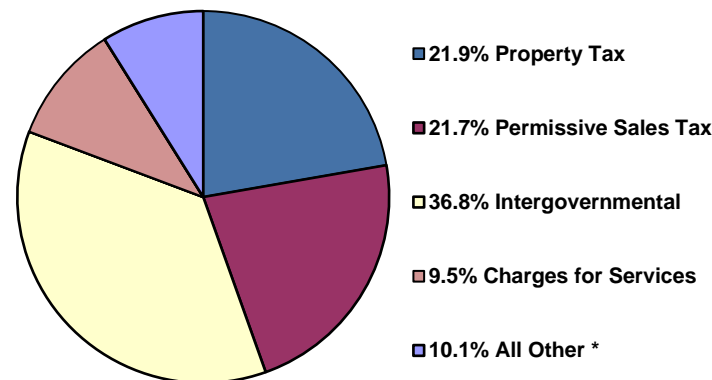


Source: Portage County 2020 CAFR, page number: S12

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

|                               | <u>Revenues</u> |               |               |               |
|-------------------------------|-----------------|---------------|---------------|---------------|
|                               | 2017            | 2018          | 2019          | 2020          |
| Property Taxes                | \$26,084,148    | \$28,082,699  | \$28,325,901  | \$29,812,332  |
| Permissive Sales Tax          | 26,652,603      | 26,895,898    | 28,004,416    | 29,847,068    |
| Intergovernmental             | 43,449,143      | 43,610,361    | 47,602,389    | 48,449,664    |
| Interest *                    | 1,080,665       | 2,345,485     | 4,186,200     | 3,363,762     |
| Licenses and Permits *        | 93,981          | 785,600       | 717,841       | 663,061       |
| Fines and Forfeitures *       | 4,647,655       | 6,647,162     | 6,804,088     | 5,959,398     |
| Rentals and Royalties *       | 662,688         | 516,245       | 621,583       | 843,861       |
| Charges for Services          | 14,967,861      | 11,840,416    | 12,281,275    | 13,897,497    |
| Contributions and Donations * | 37,355          | 50,501        | 57,045        | 30,466        |
| Special Assessments *         | 109,765         | 103,230       | 94,663        | 82,714        |
| Others *                      | 701,306         | 7,097,039     | 705,395       | 976,438       |
| Total Revenues                | \$118,187,170   | \$123,974,636 | \$129,400,796 | \$133,926,261 |

The pandemic infused millions into the County's coffers, through the CARES ACT, which offset other shortages in interest and fines/forfeitures, the latter due to fewer court cases being heard. Sales tax maintained its gradual increase and property taxes were slightly elevated. 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 2020 CAFR, page number: S12

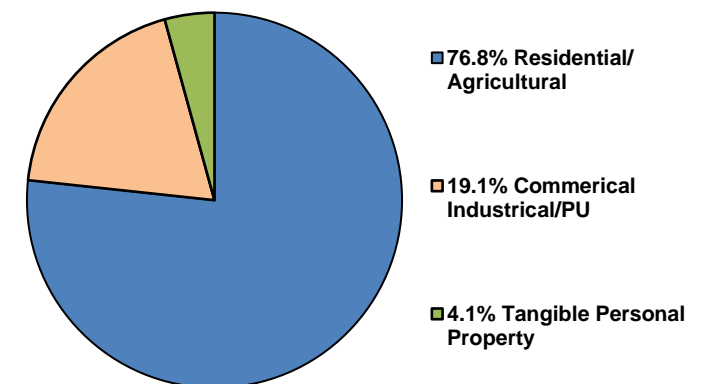
Portage County, Ohio  
Principal Employers  
Current Year

| <u>Employer</u>                    | <u>Employees</u> | <u>Percent of Total County Employment</u> |
|------------------------------------|------------------|---|
| Kent State University              | 3,255            | 4.07%                                     |
| UH Hospital Portage Medical Center | 1,537            | 1.92                                      |
| Portage County                     | 981              | 1.23                                      |
| McMaster-Carr Supply Company       | 635              | 0.79                                      |
| East Manufacturing Corporation     | 560              | 0.70                                      |
| Kent City School District          | 547              | 0.68                                      |
| Davey Tree Expert Company          | 500              | 0.63                                      |
| Rovisys                            | 450              | 0.56                                      |
| Automated Packaging                | 440              | 0.55                                      |
| Step II Corporation                | 413              | 0.52                                      |
| Total                              | <u>9,318</u>     | <u>11.65%</u>                             |
| Total Employment within the County | <u>80,000</u>    |   |

Source: Portage County 2020 CAFR, page number: S49

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

|                             | Assessed Value  | Estimated Actual Value |
|-----------------------------|-----------------|------------------------|
| <u>Collection year 2019</u> |                 |                        |
| 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       |
| <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  | 166,776,686     | 189,518,250            |
| Total                       | \$3,896,925,450 | \$10,847,087,936       |



Source: Portage County 2020 CAFR, page numbers: S14 and S15