

**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	Kathleen Clyde
	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	David Doak
<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>Probate Court:</b>	330-297-3870	Judge Robert W. Berger
<b>Juvenile Court:</b>	330-297-0881	Judge Robert W. Berger
<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 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> 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 2019, the County received both the *Certificate of Achievement for Excellence in Financial Reporting* for the 20<sup>th</sup> year and the *Award for Outstanding Achievement in Popular Annual Financial Reporting* for the 7<sup>th</sup> year for the 2018 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, 2018**

*Christopher P. Morill*

Executive Director/CEO



**Portage County  
Ohio**

**Popular  
Annual  
Financial  
Report**

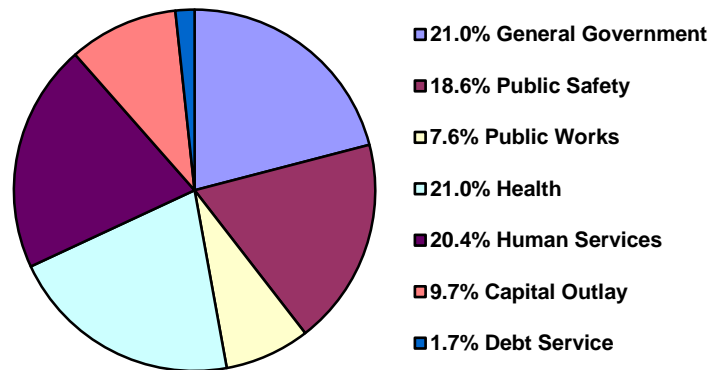
**Fiscal Year: 2019**

**Janet Esposito  
Auditor**

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

	<u>Expenditures</u>			
	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.

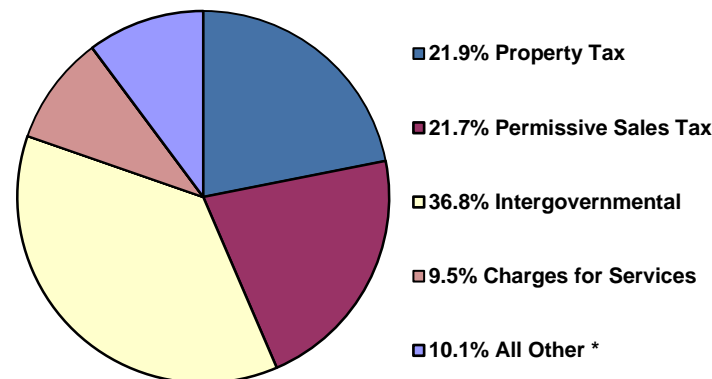


Source: Portage County 2019 CAFR, page number: S12

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

	<u>Revenues</u>			
	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

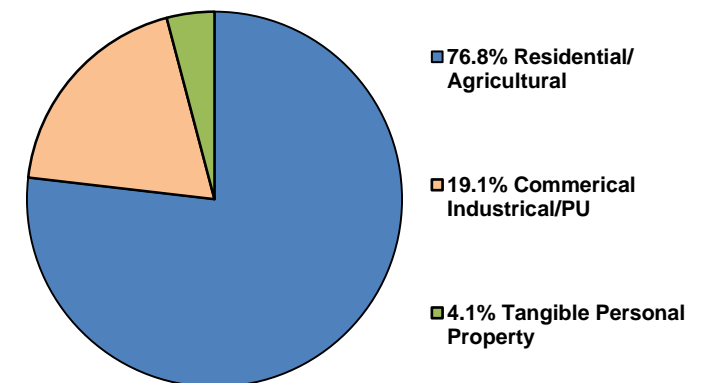
<u>Employer</u>	<u>Employees</u>	<u>Percent of Total County Employment</u>
Kent State University	3,150	3.85%
UH Hospital Portage Medical Center	1,537	1.88
Portage County	1,089	1.33
Kent City School District	585	0.71
East Manufacturing Corporation	583	0.71
Parker-Hannifin -Kent & Ravenna	500	0.61
Ravenna 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	<u>9,664</u>	<u>11.80%</u>
Total Employment within the County	<u>81,900</u>	

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
<u>Collection year 2018</u>		
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	<u>146,357,140</u>	<u>166,314,932</u>
Total	\$3,502,068,300	\$9,754,061,103

<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	<u>157,656,250</u>	<u>179,154,830</u>
Total	\$3,840,328,680	\$10,701,076,058



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