

Your County Elected Officials

County Auditor:	330-297-3565	Janet E. Esposito
County Commissioners:	330-297-3605	Sabrina Christian-Bennett
	330-297-3600	Maureen T. Frederick
	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> 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 2016, the County received both the *Certificate of Achievement for Excellence in Financial Reporting* for the 17th year and the *Award for Outstanding Achievement in Popular Annual Financial Reporting* for the 4rd 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, 2015

Jeffrey R. Emen
Executive Director/CEO



Portage County
Ohio

Popular
Annual
Financial
Report

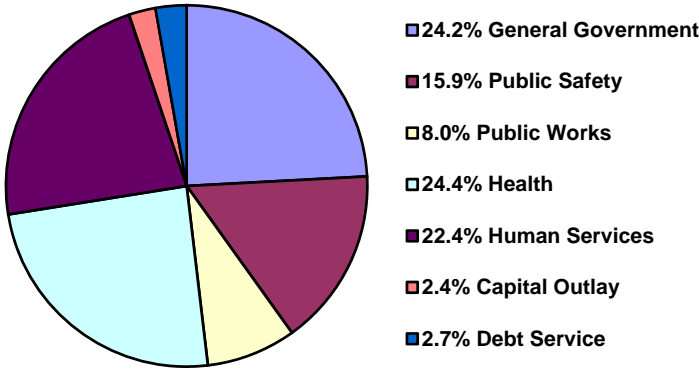
Fiscal Year: 2016

Janet Esposito
Auditor

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

	<u>Expenditures</u>			
	2013	2014	2015	2016
General Government:				
Legislative/Executive	\$14,909,363	\$14,636,161	\$14,416,347	\$17,536,499
Judicial	9,930,829	10,035,961	10,060,012	10,238,332
Public Safety	16,582,310	16,315,366	16,833,094	18,322,779
Public Works	8,764,857	6,648,903	8,526,366	9,230,612
Health	32,683,685	29,621,665	30,030,896	27,990,789
Human Services	18,279,278	23,157,428	25,787,892	25,704,997
Capital Outlay	13,351,804	6,748,917	4,103,565	2,751,770
Debt Service:				
Principal	1,732,768	1,776,068	2,438,969	2,446,868
Interest & Bond Cost	882,896	881,052	852,170	740,793
Total Expenditures	\$117,117,790	\$109,821,521	\$113,049,311	\$114,963,439

The County continued with the countywide update to the phone system with integration with email. The Board of Elections rolled out its new voting equipment and software. Public Safety increase is primarily due to increases in staffing 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.

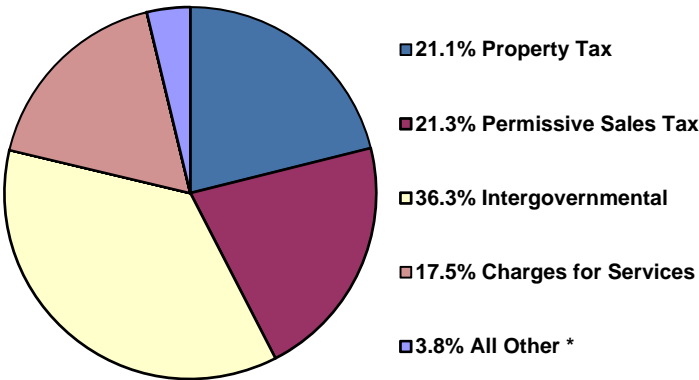


Source: Portage County 2016 CAFR, page number: S12

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

	<u>Revenues</u>			
	2013	2014	2015	2016
Property Taxes	\$24,480,849	\$24,696,480	\$24,204,085	\$25,842,394
Permissive Sales Tax	18,453,324	19,824,719	21,062,047	26,096,524
Intergovernmental	37,957,307	42,819,302	41,314,828	44,420,389
Interest *	462,477	690,246	956,096	910,553
Licenses and Permits *	667,523	706,458	681,195	822,515
Fines and Forfeitures *	1,387,228	1,406,590	1,388,701	1,397,318
Rentals and Royalties *	588,552	432,392	635,356	673,120
Charges for Services	16,902,146	18,298,580	20,951,567	21,439,702
Contributions and Donations *	21,698	26,728	36,053	32,157
Special Assessments *	157,918	157,505	114,173	100,057
Others *	756,207	1,012,334	845,910	672,669
Total Revenues	\$101,835,229	\$110,071,334	\$112,179,011	\$122,407,398

The County continues to see an increase to overall 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 2016 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	3,500	4.24%
UH Robinson Memorial Hospital	1,400	1.69
Portage County	1,026	1.24
Walmart Supercenter	800	0.97
Step II Corporation	500	0.61
East Manufacturing Corporation	500	0.61
Residence Services	460	0.56
Kent City School District	453	0.55
Anna Maria of Aurora, Inc.	400	0.48
Coleman Professional Services	400	0.48
Total	<u>9,439</u>	<u>11.43%</u>
Total Employment within the County	<u>82,600</u>	

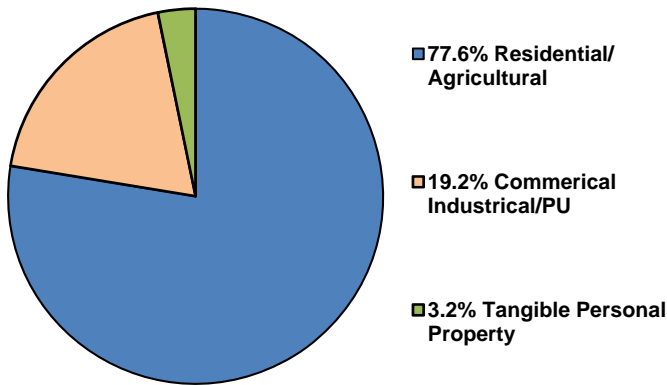
Source: Portage County 2016 CAFR, page number: S49

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

	<u>Assessed Value</u>	<u>Estimated Actual Value</u>
<u>Collection year 2015</u>		
Real Property:		
Residential/ Agricultural	\$2,553,852,390	\$7,296,725,428
Commercial Industrial/ PU	631,400,180	1,813,007,223
Tangible Personal Property	<u>106,351,610</u>	<u>120,854,102</u>
Total	\$3,291,604,180	\$9,221,575,731

Collection year 2016

Real Property:		
Residential/ Agricultural	\$2,614,942,020	\$7,471,263,494
Commercial Industrial/ PU	665,830,115	1,902,371,177
Tangible Personal Property	<u>117,733,710</u>	<u>133,788,307</u>
Total	\$3,398,505,845	\$9,507,422,978



Source: Portage County 2016 CAFR, page numbers: S14 and S15