

Your County Elected Officials

County Auditor:	330-297-3565	Janet E. Esposito
County Commissioners:	330-297-3605	Sabrina Christian-Bennett
	330-297-3600	Mike Kerrigan
	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. Viglucci
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, 2016

Christopher P. Morrell
Executive Director/CEO



**Portage County
Ohio**

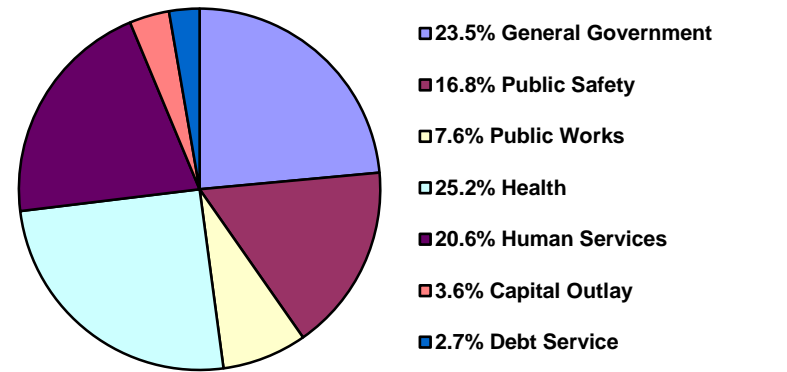
**Popular
Annual
Financial
Report**

Fiscal Year: 2017

**Janet Esposito
Auditor**

Portage County, Ohio Changes in Fund Balances, Governmental Funds Last Four Years (Modified Accrual Basis of Accounting)				
	<u>Expenditures</u>			
	2014	2015	2016	2017
General Government:				
Legislative/Executive	\$13,954,886	\$13,710,791	\$16,840,542	\$16,263,830
Judicial	10,035,961	10,060,012	10,238,332	10,698,475
Public Safety	16,315,366	16,833,094	18,322,779	19,209,876
Public Works	6,305,799	7,990,740	8,819,101	8,694,635
Health	29,621,665	30,030,894	27,990,789	28,887,189
Human Services	20,084,344	21,761,335	21,057,896	23,653,460
Capital Outlay	6,748,917	4,103,565	2,751,770	4,093,547
Debt Service:				
Principal	1,776,068	2,438,969	2,446,868	2,448,394
Interest & Bond Cost	881,052	852,170	740,793	660,062
Total Expenditures	\$105,724,058	\$107,781,570	\$109,208,870	\$114,579,468

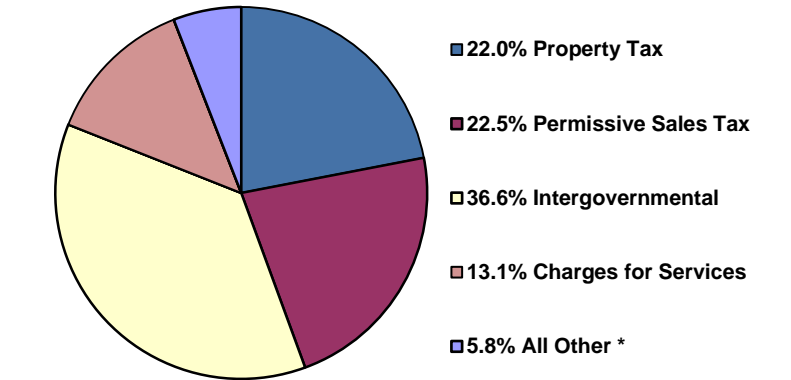
The County continued with the countywide improvement including improvements to the roofs of most of their buildings and built a new facility to house their Drug Task Force. Public Safety increase is primarily due to increases in staffing and pay at both the Sheriff office and Probation department. Public 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 2017 CAFR, page number: S12

Portage County, Ohio Changes in Fund Balances, Governmental Funds Last Four Years (Modified Accrual Basis of Accounting)				
	<u>Revenues</u>			
	2014	2015	2016	2017
Property Taxes	\$24,696,480	\$24,204,085	\$25,842,394	\$26,084,148
Permissive Sales Tax	19,824,719	21,051,047	26,096,524	26,652,603
Intergovernmental	40,409,185	41,374,898	44,585,792	43,449,143
Interest *	690,246	956,096	910,553	1,080,665
Licenses and Permits *	706,458	681,195	822,515	793,981
Fines and Forfeitures *	2,698,677	2,680,340	2,695,903	3,633,138
Rentals and Royalties *	432,392	635,356	673,120	662,688
Charges for Services	15,319,147	14,332,119	14,221,145	15,537,921
Contributions and Donations *	26,728	36,053	32,157	37,355
Special Assessments *	157,505	114,173	100,057	109,765
Others *	1,012,334	845,910	672,669	701,306
Total Revenues	\$105,973,871	\$106,911,272	\$116,652,829	\$118,742,713

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.

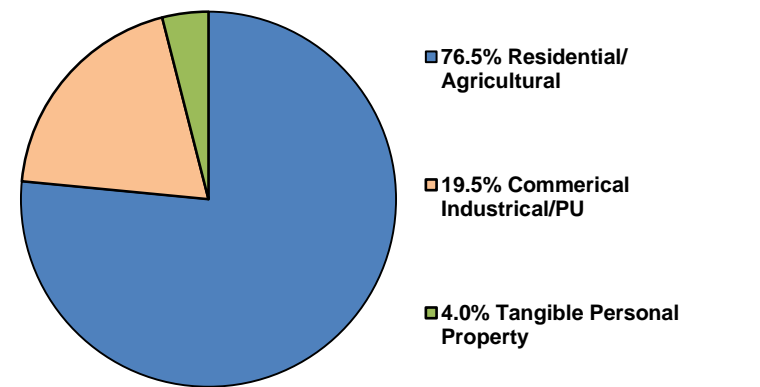


Source: Portage County 2017 CAFR, page number: S12

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	3.81%
UH Hospital Portage Medical Center	1,537	1.86
Portage County	1,001	1.21
Kent City School District	585	0.71
Parker-Hannifin -Kent & Ravenna	560	0.68
Step II Corporation	550	0.67
East Manufacturing Corporation	500	0.61
Ravenna City School District	499	0.60
McMaster-Carr Aurora	453	0.55
Northeast Ohio Medical University	400	0.48
Davey Tree Expert Company	400	0.48
Total	<u>9,635</u>	<u>11.66%</u>
Total Employment within the County	<u>82,600</u>	

Source: Portage County 2017 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 2016</u>		
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
<u>Collection year 2017</u>		
Real Property:		
Residential/ Agricultural	\$2,633,713,750	\$7,524,896,428
Commercial Industrial/ PU	671,208,050	1,917,737,286
Tangible Personal Property	<u>136,785,380</u>	<u>155,437,932</u>
Total	\$3,441,707,180	\$9,598,071,646



Source: Portage County 2017 CAFR, page numbers: S14 and S15