

SUMMIT COUNTY
POPULAR ANNUAL FINANCIAL REPORT

FISCAL YEAR
2024



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A WORD FROM EXECUTIVE SHAPIRO

Dear Reader,

Transparency and accountability are among the most important public service values we share here in Summit County. We continually strive to be an example of transparent government. Our residents who work and live in Summit County deserve to know how their local government is serving them. This is especially true when it comes to taxpayer dollars. In 2023, we launched our OpenFinance portal, an interactive website that provides a transparent look at the types of revenue we collect and how we allocate those public funds. This year, we are expanding our efforts to communicate with Summit County residents about our finances even further. I am very proud to share with you Summit County's first Popular Annual Financial Report (PAFR).

The PAFR summarizes Summit County's financial activity from the previous year in a high-level way that is easy to understand. Our financial information for 2024 has been compiled for the Annual Comprehensive Financial Report (ACFR). This document is over 250 pages long and highly technical. While it receives awards from the Government Finance Officers Association (GFOA) for its thoroughness, completeness, and accuracy, it is not a simple read for the average resident. However, for those interested in gaining a deeper understanding of the financial details, this year's ACFR is available to peruse and provides a complete review of the county's finances in 2024.

Overall, I hope that this PAFR helps you understand what we do in Summit County a little more than you did before. As always, my office stands ready to assist you with any questions you might have.



ILENE SHAPIRO,
SUMMIT COUNTY EXECUTIVE



WHAT IS THE

PAFR

The Popular Annual Financial Report (PAFR) summarizes Summit County's financial activity into a digestible format. Prior year information is extracted from the Annual Comprehensive Financial Report (ACFR). This prepared document differs slightly from the budget. The County's budget is created as a plan for

expenditures and forecasted revenue for the upcoming year(s). The Annual Comprehensive Financial Report looks back to the previous year, detailing all financial activity throughout Summit County government, making the PAFR an easy-to-understand, brief document looking back and to the future as well.

GFOA AWARD & YOUR SUMMIT COUNTY

The Government Finance Officers Association (GFOA) offers a number of award programs that recognize excellence in government finance. Summit County has routinely received awards, including the Certificate of Achievement for Excellence in Financial Reporting for the ACFR and the Distinguished Budget Presentation Award for our Operating Budget.

YOUR SUMMIT COUNTY MEDIAN INCOMES

**as of 2022*

\$67,763*

SUMMIT COUNTY

\$67,720

STATE

\$74,580

NATIONAL

POPULATION

4TH MOST POPULATED COUNTY OF THE 88 IN OHIO AS OF 2023

540,428

UNEMPLOYMENT

3.7%

Compared to 3.6% nationally (as of January 2023.)

EMPLOYMENT

267,900

Employed in Summit County (as of January 2023.)

EDUCATION

THE UNIVERSITY OF AKRON:

Ranked #1 in the world for polymer science and plastics engineering, and offers approx. 100 undergraduate majors and 100 graduate majors, including the School of Law.

STARK STATE COLLEGE AKRON

13 degrees and 7 certificate programs offered at the Akron Campus .

RECREATION

SUMMIT METRO PARKS

Operates 14,300 acres of land, 16 parks, several conservation areas, and over 150 miles of trails. Annual attendance averages 5 million visitors.

THE OHIO & ERIE CANAL NATIONAL HERITAGE CORRIDOR

The Towpath Trail follows the historical canal route across the length of Summit County and beyond.

CUYAHOGA VALLEY NATIONAL PARK

Operates 33,000 acres of beautiful natural wildlife, scenery, and historical points of interest. The nation's 10th most visited national park with 2.86 million visitors in 2023.

LOCK 3 PARK

Newly upgraded central park in Downtown Akron with a \$17 million investment turning the space into a successful event, concert, and festival public space.

BLOSSOM MUSIC CENTER

Home to the Cleveland Orchestra and hosts dozens of concerts each year, seating more than 6,000 under the spacious pavilion and an additional 13,500 on the lawns.

CANAL PARK

Home to the Akron RubberDucks, the AA affiliate of the MLB's Cleveland Guardians with 269,376 visitors in 2023.

SUMMIT COUNTY TOP EMPLOYERS

COMPANY	LOCATION	EMPLOYEES
SUMMA HEALTH SYSTEM	AKRON	8,400
AKRON CHILDREN'S HOSPITAL	AKRON	7,000
CLEVELAND CLINIC AKRON GENERAL	AKRON	5,700
AKRON PUBLIC SCHOOLS	AKRON	4,961
AMAZON.COM INC	AKRON	4,500
GOODYEAR TIRE & RUBBER CO.	AKRON	3,000
SUMMIT COUNTY	AKRON	2,812
SIGNET JEWELERS	AKRON	1,980
CITY OF AKRON	AKRON	1,828
UNIVERSITY OF AKRON	AKRON	1,670
FRED W. ALBRECHT GROCERY CO.	AKRON	1,500
ENBRIDGE	AKRON	1,409
STATE OF OHIO	AKRON	1,314
FIRSTENERGY CORP.	AKRON	1,175
BARBERTON CITY SCHOOLS	BARBERTON	1,129
ACRT, INC.	STOW	1,105
CARDINAL HEALTH/EDGE PARK	TWINSBURG	1,038
HUDSON CITY SCHOOL DISTRICT	HUDSON	1,007
UNITED STATES POSTAL SERVICE	AKRON	1,000
ASSOCIATED MATERIALS, INC	CUYAHOGA FALLS	981

SUMMIT COUNTY'S

ECONOMY

Summit County boasts a diversified economic base with a wide variety of key industries.

ADVANCED AND ADDITIVE MANUFACTURING

Summit County is an international leader in advanced manufacturing and is home to companies like Röchling, Automotive, NMG Aerospace, GOJO industries (inventor of Purell), Kyocera SGS Precision and PPG. There are over 400 metalworking and related firms in the Summit County area and Ohio has the second-largest automotive manufacturing workforce in the U.S. by state.

POLYMER & RUBBER RESEARCH & DEVELOPMENT

Northeast Ohio hosts over 1,200 polymer and materials companies with \$26.8 billion projected growth in polymer industry within the next 10 years.

Summit County is home to the Sustainable Polymer Tech Hub, a consortium led by the Greater Akron Chamber. It will tackle severe climate and environmental impacts by accelerating sustainable polymer manufacturing. The Hub was awarded \$51 million in grant funding by the U.S. Department of Commerce's Economic Development Administration and \$31 million from the state Department of Development's Innovation Hub program.

TECHNOLOGY, FINANCIAL & PROFESSIONAL SERVICES

FirstEnergy, a major electric utility provider, is headquartered in Akron and supplies power to over 6 million customers in six states: Ohio, Pennsylvania, New Jersey, Maryland, West Virginia, and Virginia. They employ over 12,000 employees throughout the nation, generating \$12.45 billion in annual revenue. Summit County is also home to regional offices for national banks US Bank, Key Bank, Chase, Fifth Third, PNC. Tech companies providing solutions for the auto manufacturing industry including OE Connection LLC, and DRB Systems are also located in Summit County.

LOGISTICS & DISTRIBUTION

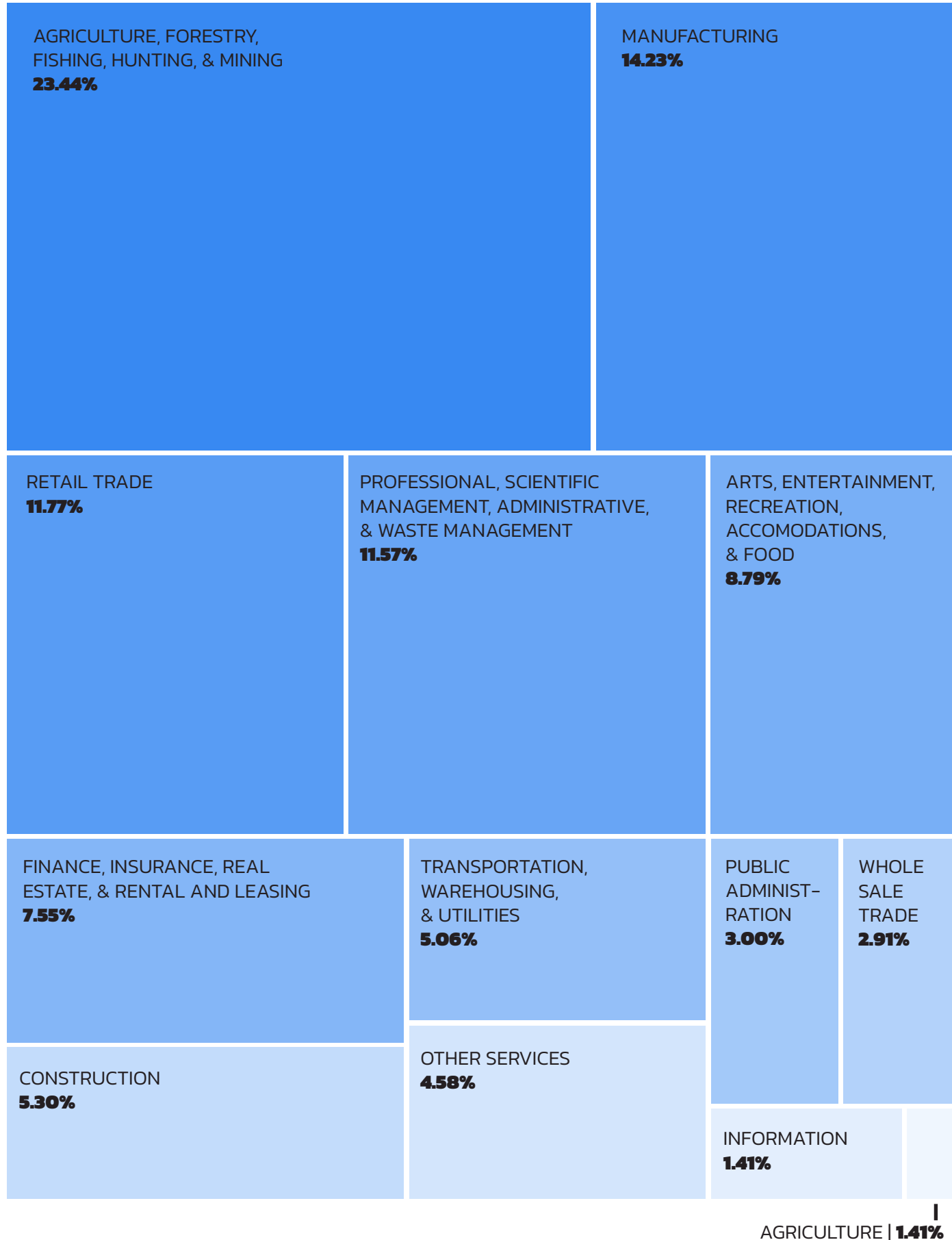
Summit County boasts more than 420 trucking firms and distribution centers. I-77, I-76, I-271, I-277, I-480, the Ohio Turnpike, rail access, and proximity to the Port of Cleveland create the perfect connectivity for logistics companies & distribution hubs such as: FedEx, FedEx Custom Critical, JRayl, Schnieder, Amazon, Best Buy, O-Reilly Auto Parts, Signet Jewelers, Summit Racing.

MEDICAL & BIOMEDICAL

Five acute care hospitals operate in Summit County: Akron City Hospital, Western Reserve Hospital, Summa Barberton Citizens Hospital (operated by Summa Health System), Cleveland Clinic Akron General, and Akron Children's Hospital.

Akron Children's Hospital is ranked among the best children's hospitals in the United States. Summa, Cleveland Clinic Akron General, and Akron Children's serve as a network of teaching hospitals providing medical residency programs affiliated with Northeast Ohio Medical University (NEOMED).

INDUSTRY SECTOR



THREE

SECTION THREE: SUMMIT COUNTY FINANCES

THE LOWEST SALES TAX IN OHIO

WHATS IN THE 6.75%

STATE OF OHIO
5.75%

GENERAL FUND
0.5%

METRO RTA
0.5%

6.75%

WHERE WE GET OUR \$\$\$\$\$

PROGRAM REVENUES

CHARGES FOR SERVICES & SALES	\$114,078,498
OPERATING GRANTS & CONTRIBUTIONS.....	\$191,125,890
CAPITAL GRANTS & CONTRIBUTIONS.....	\$11,504,421

GENERAL REVENUES

PROPERTY TAXES	\$176,442,805
SALES & USE TAX	\$57,823,891
OTHER TAXES.....	\$17,890,782
UNRESTRICTED CONTRIBUTIONS.....	\$8,972,892
PAYMENT IN LIEU OF TAXES.....	\$684,144
INVESTMENT EARNINGS	\$27,755,904
OTHER	\$17,275,432

TOTAL REVENUES

\$623,554,659

HOW WE USE OUR \$\$\$\$\$

GOVERNMENT, LEGISLATIVE & EXECUTIVE	\$49,526,906
GOVERNMENT, JUDICIAL.....	\$54,158,009
PUBLIC SAFETY.....	\$107,502,836
PUBLIC WORKS.....	\$37,208,041
HEALTH.....	\$132,053,290
HUMAN SERVICES.....	\$151,206,227
RECREATION.....	\$15,065,923
ECONOMIC DEVELOPMENT.....	\$8,815,792
INTEREST.....	\$3,259,457
SEWER.....	\$61,906,910

TOTAL EXPENSES

\$620,703,391

OUR NET POSTITION

INCREASED BY \$2.9 MILLION

\$765,251,084

Net position tells us the financial position of the County overall. The variance in net position tells us if the County's financial position has changed due to financial, cultural, or a wide variety of other factors.

The County divides its activities into two broad categories. Governmental activities include the majority of the county's services, such as general government, public safety, public works, and health and human services. These are funded primarily through taxes and/or federal and state grants, or other intergovernmental agreements.

The second category is business-type activities. These are services the County charges for to recoup the expenses, such as the operation of our Department of Sanitary Sewer Services.

NET POSITION

20%

Currently, Summit County is only utilizing 19.2% of its allowed debt. The County decreased our debt by \$7.1 Million in 2024.

Per pg 16. of the 2024 ACFR

OUR DEBT
\$82.6M

DEBT CEILING
\$430M

BOND RATING

Summit County is rated AA+ from Standards and Poor's Rating Services and Aa1 from Moody's Investors Services.

AA+ and Aa1 are the second highest bond ratings available, defining obligations to be of high quality and subject to very low credit risk.

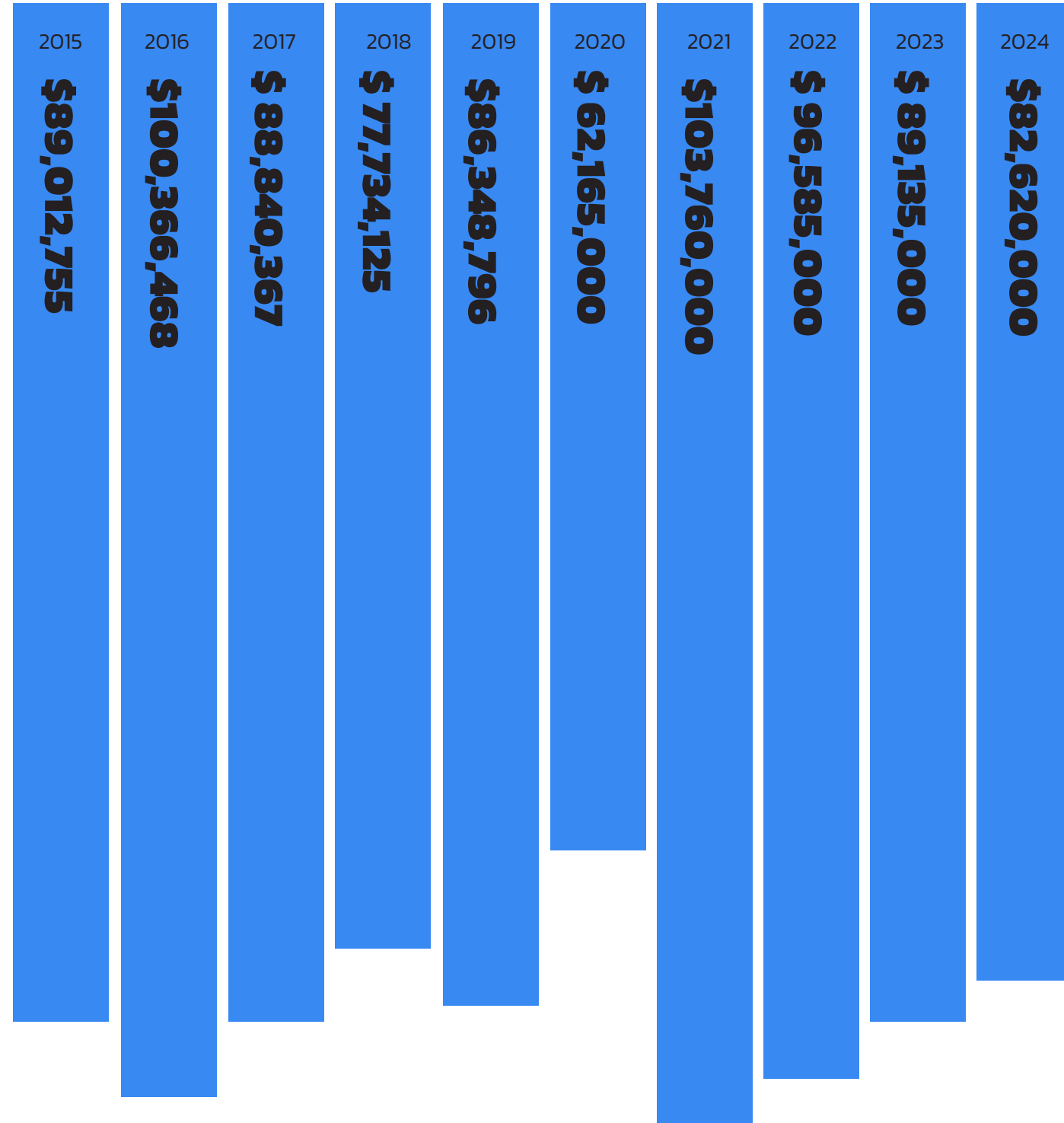
AA+

Aa1

YEARLY OUTSTANDING DEBT

2016 – Issuance of County Radio System, Board of Elections Early Vote, and Safety Building Elevator Bonds
 2019 – Issuance of DFA Non tax Revenue Bonds
 2021 – Various Purpose Refunding Bonds
 2022 – Various Purpose Improvement Bonds

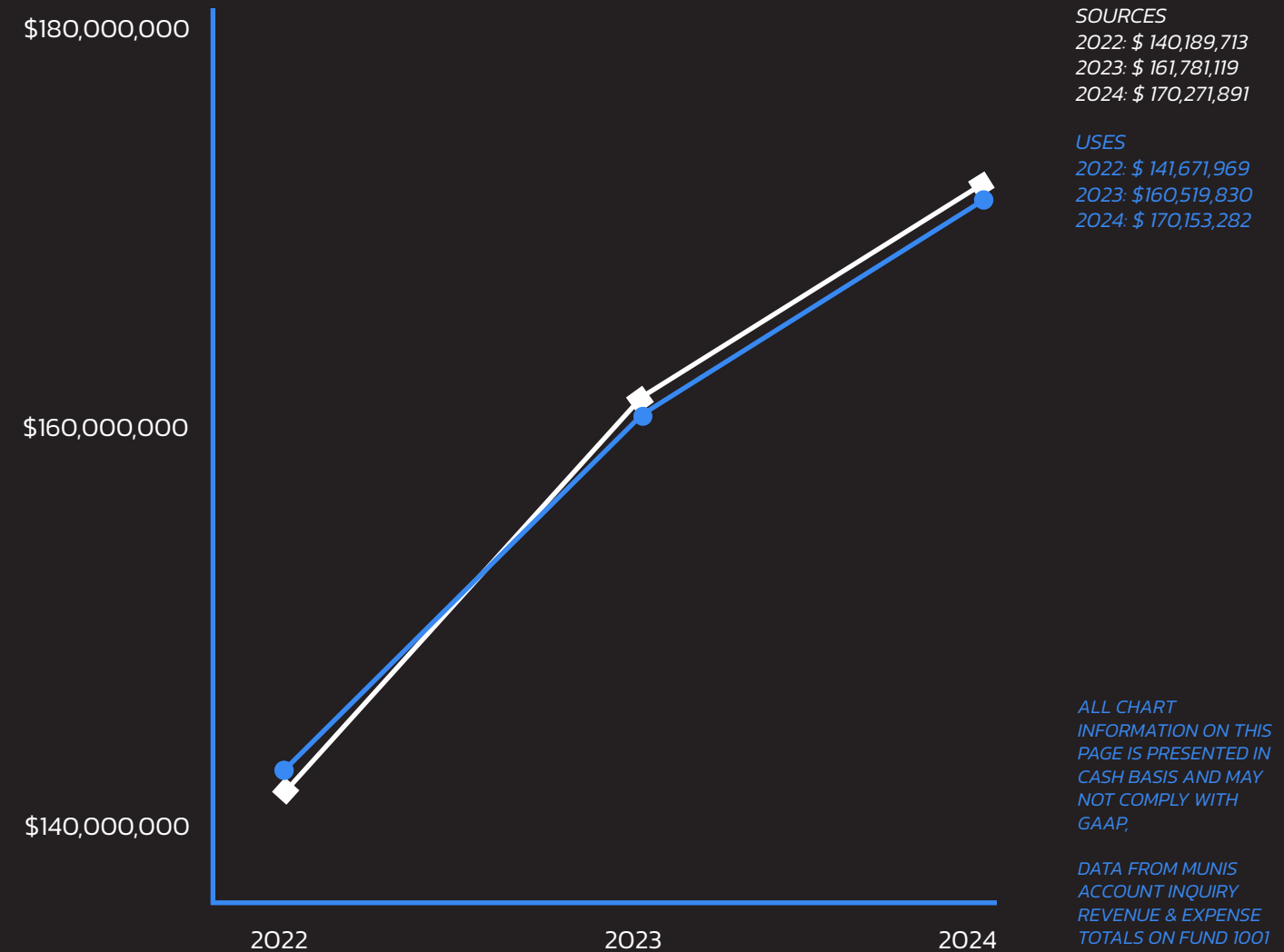
Includes Debt Issuances Paid with Inside Millage and/or Inside Agreements



SALES TAX



GENERAL FUND SOURCES & USES



Fund financial reports provide detailed information about the County's major funds. The County uses many funds to account for a multitude of financial transactions. However, these fund financial statements focus on the County's most significant funds, not on the County as a whole.

The County's major governmental funds are: General, Job & Family Services, Children Services Board, Alcohol, Drug Addiction & Mental Health, Board of Developmental Disabilities and Other Capital Improvements funds with the major proprietary fund being the Sewer Revenue fund.

BUDGET HIGHLIGHTS:

MAJOR FUNDS

JOB & FAMILY SERVICES

Every Ohio county has a Department of Job and Family Services. Federal and state funding and transfers from the General Fund are used to provide public assistance in various forms. These programs include the Supplemental Nutrition Assistance Program (SNAP), Medicaid, Adult Protective Services, Child Care, Comprehensive Case Management and Employment Program, Workforce Development, Ohio Works First (OWF), Prevention, Retention, and Contingency (PRC), Summer Youth Employment Program, the BOSS Program, OhioMeansJobs Summit County, and more.

OTHER CAPITAL IMPROVEMENTS FUND

This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are property taxes, sales and use tax, charges for services, intergovernmental revenues and investment income.

For more information on the remaining major funds, please see Section 7: Levied Services.

SUMMIT COUNTY'S

LEVIED SERVICES

Levy agencies are separate governmental agencies funded through voted tax levies approved by Summit County voters. Your Summit County government serves as the fiscal agent which collects the tax dollars and distributes them to the agencies. However, each agency is independently governed and functions separately from county operations.

WHAT IS A MILL?

A "mill" is one tenth of a penny (or \$0.001). In Ohio, you pay taxes on 35% of your property's appraised value.

Imagine you have a piggy bank with \$1,000 in it. In Ohio, you will pay taxes on 35% of what your piggy bank is worth. Since it's worth \$1,000, you will pay taxes on only \$350 of that. If the tax rate is 1 mill, that means you need to take out \$0.35 to pay the tax. If the tax rate is 10 mills, it means you need to take out \$3.50 from your piggy bank to pay the tax.

CHILDREN SERVICES BOARD

Summit County Children Services (SCCS) is the sole agency in the county dedicated to protecting abused, neglected, and dependent children. SCCS operates a 24-hour child abuse hotline allowing mandated reporters and interested parties the ability to report concerns of suspected child abuse and neglect. SCCS provides case management and strives to keep children in their own home while providing interventions and services to keep children safe. When a child cannot remain safe in their own home, SCCS utilizes family and kin to provide the least restrictive environment for the child while working toward reunification or an alternative permanency plan. When family or kin are not available, foster homes are utilized for placement as needed and may include adoption services. Funded by a countywide property tax levy, federal and state grants, and reimbursements, this is one of the County's Major Funds.

Millage: [3.25 mills](#)

Estimated tax to be collected in 2026: [\\$41.4 million](#)

BOARD OF DEVELOPMENTAL DISABILITIES

Summit DD provides and coordinates essential services for more than 5,000 people with developmental disabilities throughout Summit County. Service coordination helps connect eligible individuals of all ages with a wide variety of quality service providers for physical/speech/occupational therapy, day supports, residential services, assistance grocery shopping or going to the bank for those living independently, help with accessible transportation, and much more. Funded through a countywide property tax levy, federal and state grants, and reimbursements, this is one of the County's Major Funds.

Millage: [3.59 mills](#)

Estimated tax to be collected in 2026: [\\$65.4 million](#)

ALCOHOL, DRUG ADDICTION & MENTAL HEALTH SERVICES BOARD (ADM BOARD)

The ADM Board is responsible for planning, funding, monitoring, and evaluating prevention, treatment, and support services for people who may be at risk for, or experience substance use or mental health disorders. The Board and their staff assess community needs, plan, and manage public resources to provide essential services. They work diligently to reduce stigma around behavioral health care and increase awareness of available resources and how to access them. Funded through a countywide property tax levy and federal and state grants, this is one of the County's Major Funds.

Millage: [2.95 mills](#)

Estimated 2016 Tax Collected: [\\$36.8 million](#)

SUMMIT METRO PARKS

Summit Metro Parks is Summit County's countywide park system. They manage 15,000 acres of land in 16 parks, 6 conservation areas, and more than 150 miles of trails, including 22 miles of the Ohio & Erie Canal Towpath Trail. Summit Metro Parks celebrated their centennial anniversary in 2021. Annually, they serve 5.5 million visitors from Summit County residents and beyond. The County collects the property tax levy that funds the Summit Metro Parks, but this levied service is not one of the County's major funds. Funded by a levy approved by County voters

Millage: [2 mills](#)

AKRON ZOO

The Akron Zoo is a non-profit zoological park in Akron. It is home to over 1,000 animals and attracts around 400,000 visitors annually. The County collects a special property tax levy that is used for the operations and capital expenditures at the Akron Zoo, but this levied service is not one of the County's major funds. Funded by a special property tax levy approved by County voters

Millage: [1.1 mills](#)

Estimated tax to be collected: [\\$15.5 million](#)

FIVE

SECTION FIVE: PROJECTS & BUDGET

SUMMIT COUNTY'S

PROJECTS & BUDGET

ENVIRONMENTAL & INFRASTRUCTURE PROJECTS

Summit County invests approx. \$40 million annually into sanitary sewer improvements, stormwater and surface water management. The Department of Sanitary Sewer Services is responsible for five wastewater treatment facilities, 115 wastewater pumping stations, and over a thousand miles of sanitary sewers transporting wastewater across the county. The Summit County Engineer maintains nearly 200 miles of county roads and around 280 bridges throughout Summit County, including stormwater and surface water management. These critical investments support the livelihoods of hundreds of thousands of residents, visitors, and workers throughout Summit County.

SUMMIT COUNTY BOARD OF ELECTIONS NEW HEADQUARTERS

In July 2025, the County opened its brand new, \$14.7 million Board of Elections headquarters. The facility features administrative offices and an improved Early Vote Center that better suits voters needs and meets the increasing demand in Early Voting turnout.

SUMMIT COUNTY EMERGENCY COMMUNICATIONS CENTER (SECC)

In October 2023, the SECC consolidated 9-1-1 dispatching services of several cities and the County into one state-of-the-art facility, saving costs while leveraging new technologies like Text-to-9-1-1. Today, the SECC dispatches for over 350,000 residents in Summit County and continues to onboard communities with new contracts each year. The facility represents a \$12.1 million investment.



FINANCIAL ORG CHART

2025 TOTAL COUNTY BUDGET

\$708,521,472

GENERAL GOVT. SERVICES
\$34,416,645

PUBLIC SAFETY
\$63,348,932

HUMAN SERVICES
\$13,125,356

JUDICIAL
\$47,701,394

COMMUNITY SERVICES
\$533,900

MISCELLANEOUS
\$2,547,724

GENERAL FUND
\$161,673,951

SPECIAL REVENUE FUND
\$350,005,853

JOB & FAMILY SERVICES
\$55,014,627

DEVELOPMENTAL DISABILITIES
\$91,586,410

ALCOHOL, DRUG MENTAL HEALTH
\$52,401,139

CHILDREN SERVICES BOARD
\$74,541,916

MOTOR VEHICLE GAS TAX
\$14,223,811

CHILD SUPPORT ENFORCEMENT
\$2,030,097

DEVELOPMENTAL GRANTS
\$1,646,232

ANIMAL CONTROL
\$1,646,022

REAL ESTATE ASSESSMENT
\$8,328,331

OTHER SPECIAL REVENUE FUND
\$48,587,268

INTERNAL SERVICE FUND
\$99,176,929

EMPLOYEE HOSPITALIZATION
\$76,180,164

WORKERS' COMPENSATION
\$3,287,364

TELECOMMUNICATIONS
\$1,283,100

INFORMATION TECHNOLOGY
\$9,384,503

OFFICE SERVICES
\$1,579,658

INTERNAL AUDIT
\$834,576

GEOGRAPHIC INFORMATION SYSTEMS
\$1,225,772

PROPERTY & CASUALTY INSURANCE
\$2,698,106

HUMAN RESOURCES
\$1,986,135

PAYROLL
\$717,551

ENTERPRISE FUNDS
\$62,808,994

DEBT SERVICE FUNDS (1)
\$15,988,400

CAPITAL PROJECTS FUNDS (2)
\$501,858

OTHER FUNDS (3)
\$18,365,487

1. Debt service funds include sewer debt service.
2. Capital Projects Funds do not include the Capital Improvements Plan budget.
3. Other Funds consist of the Trust & Agency Funds and various other Governmental Funds.

COUNTY EXECUTIVE ILENE SHAPIRO
330-643-2510

COUNTY COUNCIL MEMBERS
330-643-2725

CLERK OF COURTS TAVIA GALONSKI
330-643-2211

ENGINEER ALAN BRUBAKER
330-643-2850

FISCAL OFFICER KRISTEN SCALISE
330-643-2632

PROSECUTOR ELLIOT KOLKOVICH
330-643-2800

SHERIFF KANDY FATHEREE
330-643-2154

COMMON PLEAS, GENERAL DIVISION
330-643-2162

DOMESTIC RELATIONS COURT
330-643-2365

JUVENILE COURT
330-643-2900

PROBATE COURT
330-643-2350

NINTH DISTRICT COURT
OF APPEALS
330-643-2250

ADM ADDICTION HELPLINE
330-940-1133

ADULT PROTECTIVE SERVICES
330-643-7217

AREA AGENCY ON AGING
330-896-9172

AKRON/SUMMIT COUNTY
CONVENTION & VISITORS BUREAU
330-374-7560

AKRON-SUMMIT COUNTY LIBRARY
330-643-9000

AKRON ZOO
330-375-2550

ANIMAL CONTROL
330-643-2845

BUILDING STANDARDS
330-630-7280

BOARD OF ELECTIONS
330-643-5200

CHILDREN'S SERVICES
330-379-9094

CHILD SUPPORT ENFORCEMENT
330-643-2765

CLERK OF COURTS TITLE BUREAU
330-630-7200

DEVELOPMENTAL DISABILITIES
330-634-8000

JOB & FAMILY SERVICES
844-640-6446

OHIO MEANS JOBS CENTER
330-633-1050

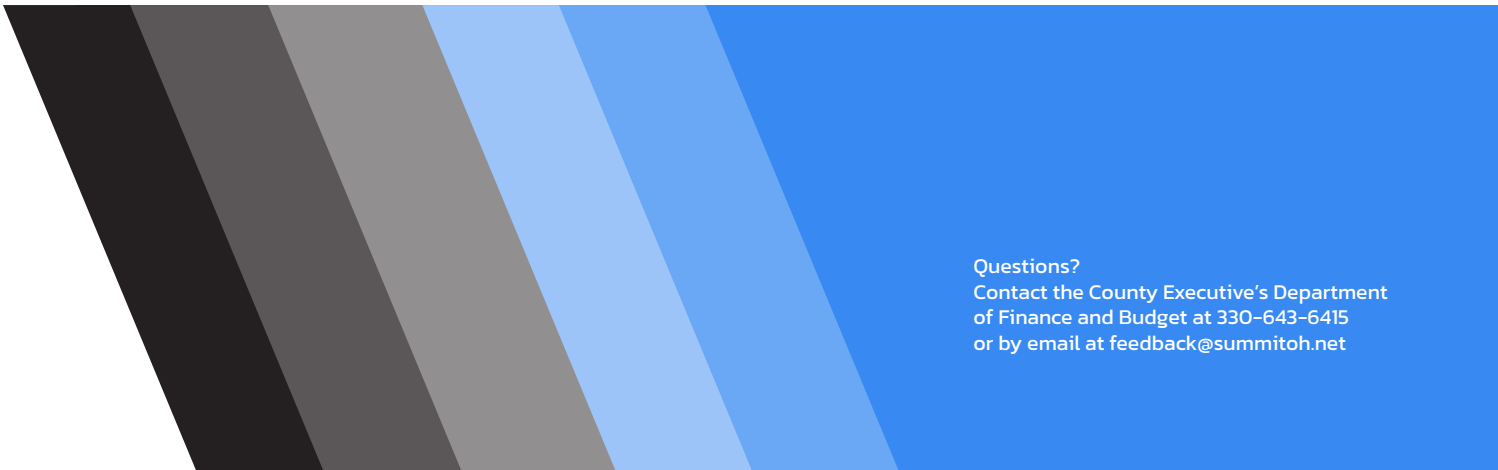
SANITARY SEWER SERVICES
330-926-2405

SUMMIT COUNTY LAND BANK
330-926-2513

SUMMIT COUNTY PUBLIC HEALTH
330-923-4891

SUMMIT METRO PARKS
330-867-5511

VETERANS SERVICE COMMISSION
330-643-2830



Questions?
Contact the County Executive's Department
of Finance and Budget at 330-643-6415
or by email at feedback@summitoh.net