

POPULAR ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2022



ERIE COUNTY, OHIO

Produced By: *Richard H. Jeffrey*, Erie County Auditor

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Dear Erie County Residents,



The Erie County Auditor's Office proudly presents the County's 2022 Popular Annual Financial Report (PAFR). It was primarily created to provide transparency and to increase confidence in the County's elected officials. It was also created to give the citizens of Erie County a better understanding of the County's operations.

The information in this PAFR was taken from our Annual Comprehensive Financial Report (ACFR), which provides a more in depth look at the County's finances. This PAFR is not presented in conformity with GAAP (Generally Accepted Accounting Principles), nor is it audited by Auditor of State, Keith Faber. Its purpose is to provide readers a summary of the County's financial activity in an easy to understand format.

The 2022 ACFR was audited by the office of Rea & Associates, Inc. and received an unmodified opinion.

For those seeking the more detailed information contained in the ACFR, a copy is available at the Erie County Auditor's Office, or on our website at www.erie.iviewauditor.com.

Thank you for taking the opportunity to review our PAFR. I hope this publication will help you gain a better understanding of the County you live in.

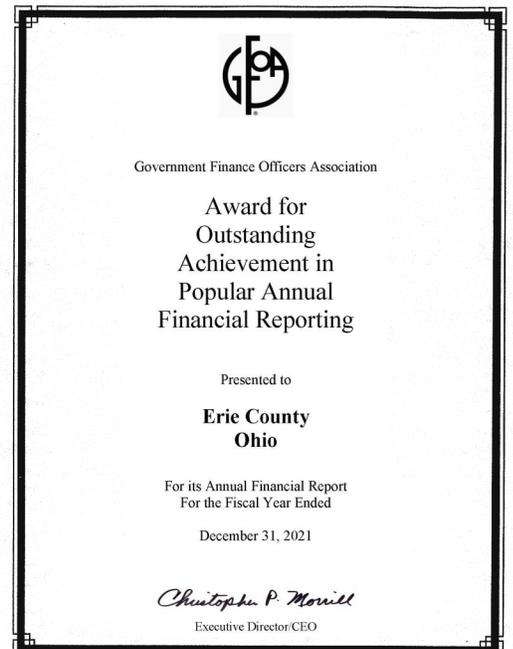
Sincerely,

Richard H. Jeffrey
Erie County Auditor

Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Erie County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2021. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report, whose contents conform to program standards of creativity, presentation, understandability, and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA to determine its eligibility for another Award.



Overview of Erie County Auditor's Office

CHIEF FISCAL OFFICER

As Chief Fiscal Officer of your county, the Auditor is the bookkeeper for all County elected officials and many of the County agencies. It is the Auditor's responsibility to account for all revenues the County receives and to issue warrants (checks) in payment of all County obligations. As part of that bookkeeping responsibility, the County Auditor serves as the paymaster for all County employees.



COUNTY FINANCIAL REPORTS

As the issuer of financial reports for the County, it is the Auditor's duty to make sure that financial records are kept properly and is required by law to prepare the Annual Financial Report. Erie County prepares an Annual Comprehensive Financial Report, which is then reviewed by the Auditor of State's Office or external independent audit firm to ensure the County's finances are in order and that proper internal controls are in place. They test these controls and make recommendations to the county offices and agencies to assure that your money is spent properly.

In 2016, the County's checkbook was uploaded to OhioCheckbook.com, a site launched by the former State Treasurer, Josh Mandel, in an effort to make government more transparent and accountable to the taxpayers. Users can easily navigate, search and compare County spending across multiple years. The direct link and a "how-to" guide for easy viewing of Erie County's checkbook can be found on the Auditor's website: www.erie.iviewauditor.com.



REAL ESTATE APPRAISAL & ASSESSMENT

Erie County has 46,476 parcels of real property. It is the duty of the Auditor to ensure that every parcel of land and the buildings on it are fairly and uniformly assessed for tax purposes. A general re-evaluation is mandated by Ohio law every six years with a statistical update at the three year midpoint. The Auditor's Office maintains appraisal records of each parcel in the County. These records are open for public inspection. The next countywide re-evaluation will be completed in 2024.

REAL ESTATE TAXES & RATES

The Erie County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit, as authorized by the vote of the people. Tax rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Tax Equalization. Tax bills are based on the tax rate multiplied by your valuation determined by the valuation process. Property owners are assessed at 35% of the fair market value. Ohio law limits the amount of taxation without a vote of the people to 10 mills (\$10 per \$1,000 of assessed valuation). Any additional real estate taxes must be voted in by County residents.

MANUFACTURED HOMES

The Auditor's Office is also responsible for assessing taxes on manufactured housing. Under Ohio law, mobile home owners must register their homes with the Auditor's Office for tax purposes. The Auditor assesses each manufactured home annually and prepares a tax list. The manufactured home tax is distributed back to the local tax districts in the same manner as real estate taxes.

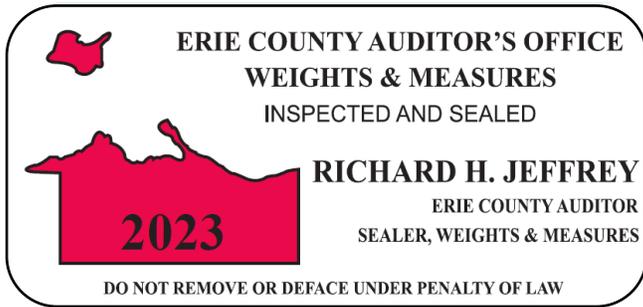
CRITICAL RESPONSIBILITIES FOR LOCAL GOVERNMENTS

Your County Auditor also helps watch over local governments within your County by:

- Estimating the tax a local government wants to put on the ballot according to what they define as their need
- Issuing a certificate when the local government wants to borrow money, assuring that the debt of that government does not exceed what is allowed by Ohio law
- Preparing a certificate of estimated resources on behalf of local governments to ensure that local governments do not spend more than they can expect to receive
- Distributing taxes to local governments including: real estate, cigarette, gasoline, motor vehicle, and other taxes
- Consulting, advising, and assisting local governments and county departments on proper governmental accounting procedures

WEIGHTS & MEASURES

The Auditor is the Sealer of Weights and Measures for the entire County, maintaining "Equity in the Marketplace," thus protecting both buyer and seller from possible loss which may occur from faulty measuring devices. The Auditor is charged with the legal responsibility of ensuring that all state and federal laws relating to Weights and Measures are strictly enforced.



Sealers perform inspections and tests on both commercial and some non-commercial devices to ensure those devices meet the criteria of the National Institute of Standards and Technology (NIST) and the National Type Evaluation Program (NTEP). Audits and tests are performed on random packed items a store may weigh, such as: meats, cheeses, and produce and standard packed items. These tests are conducted to ensure the product meets or exceeds the requirements of Handbook 130, Checking the Net Contents of Packaged Goods. Scanning and price verification tests are also performed to make sure there is no misrepresentation of pricing.

The Sealer of Erie County conducted over 1,100 tests on devices across the County in 2022. These services are performed to maintain "Equity in the Marketplace." If you believe a device is not performing properly, or for more information, please contact the Erie County Auditor's Office, Weights & Measures Division at (419) 626-7746. For additional resources, visit the Weights and Measures page on the Ohio Department of Agriculture's webpage: www.agri.ohio.gov.

LICENSES

The County Auditor's Office is responsible for the issuance of licenses for dogs, vendors, and cigarette sales. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, a part of which is returned for use on the local level.

ADDITIONAL DUTIES

- Secretary of the Budget Commission
- Secretary of the Board of Revision
- Secretary of the Fiscal Report Review Committee
- Chair of the Tax Incentive Review Council
- Member of the Records Commission



Your Erie County Government

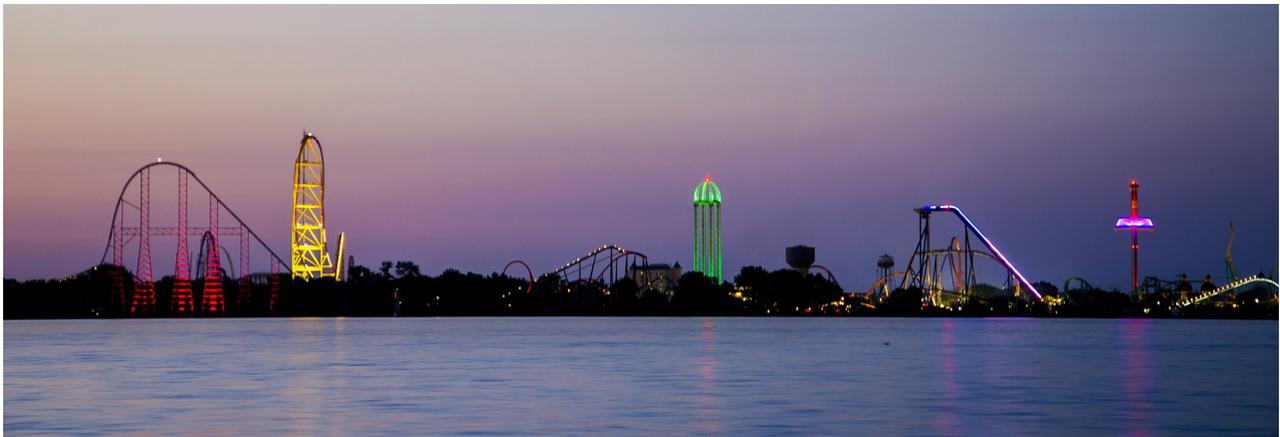
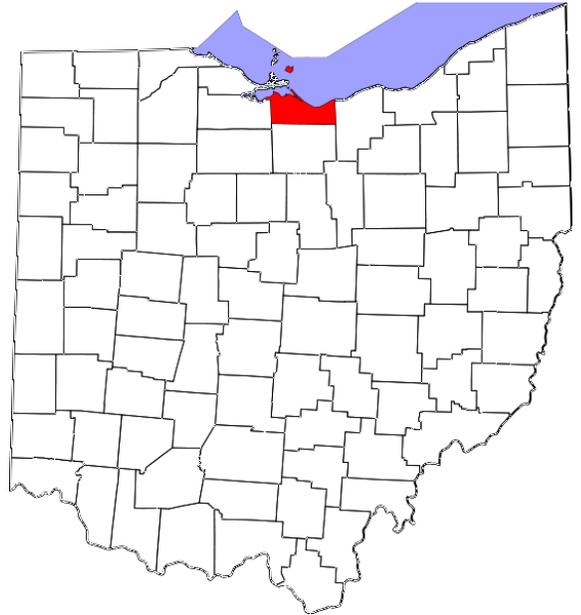
Erie County was formed by an Act of the Ohio General Assembly on March 16, 1838. The Ohio government decided to divide larger counties into smaller areas of land. Its name came from the Erie Indians, who inhabited the land before the Iroquois drove them out in the mid-1600s. It borders Lake Erie in north-central Ohio, extending 28 miles in an east-west direction and 11 miles in a north-south direction, with a total area of 264 square miles, including 8,560 acres of wetlands. The County seat is Sandusky, which is located halfway between Toledo and Cleveland.

Erie County is comprised of three cities (Huron, Sandusky and Vermilion), nine townships (Berlin, Florence, Groton, Huron, Margaretta, Milan, Oxford, Perkins and Vermilion) and five villages (Bay View, Berlin Heights, Castalia, Kelleys Island and Milan).

Erie County is governed by the Board of County Commissioners who are elected by the voters of Erie County. In addition to the three Commissioners, there are eight other elected officials who operate independently following legislation of the Ohio Revised Code. These elected officials also serve four year terms and include: Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. Erie County has five Judges, each elected to six year terms: Common Pleas Court (two), Probate Court, Juvenile Court and County Municipal Court.

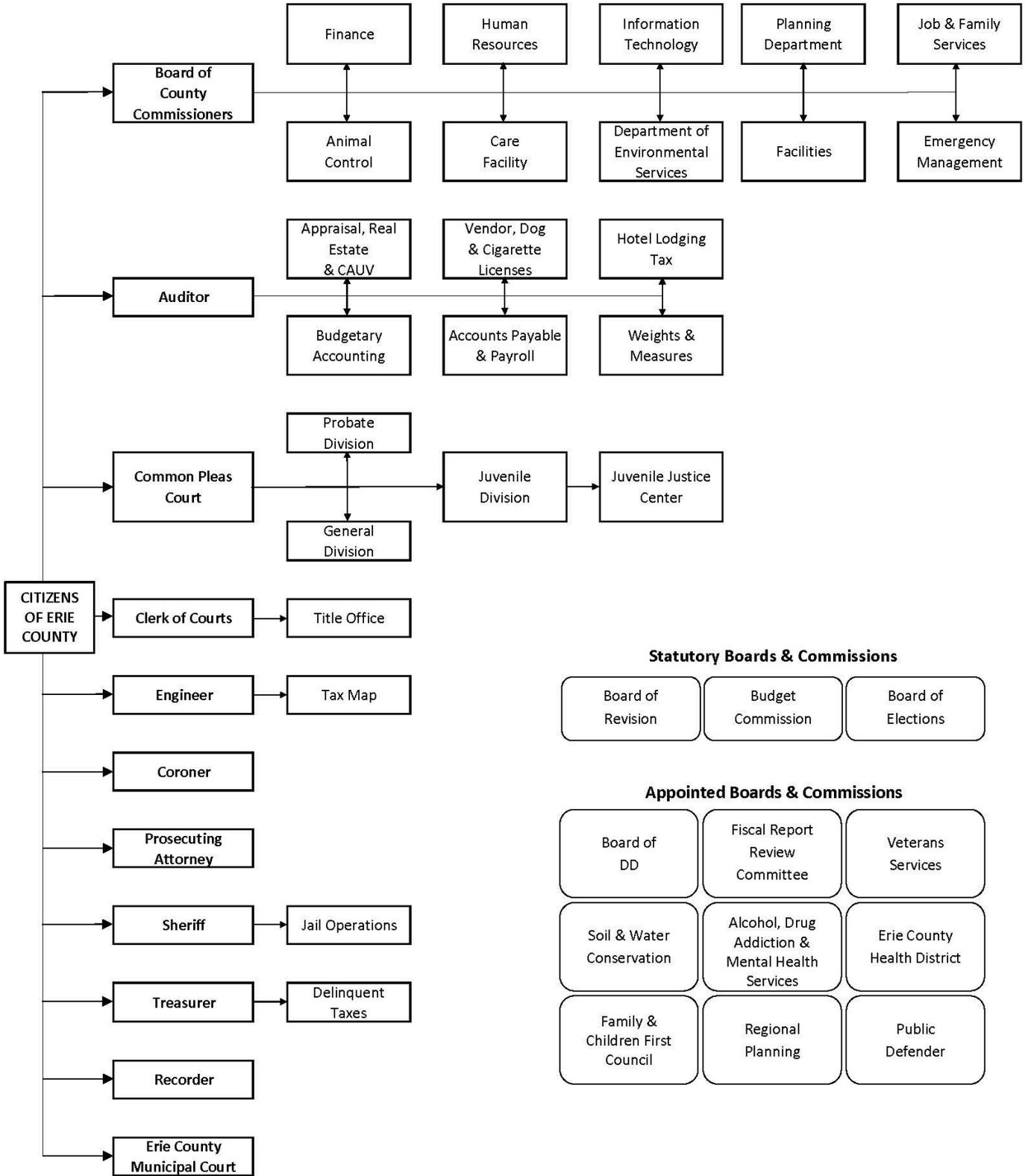
The County employed over 800 full time, part time and seasonal employees in 2022 to provide services such as: capital improvements to roads/bridges/sewers, public safety, veterans services, tax collections, job and family services, emergency management services, economic development, animal control and health services just to name a few.

The following chart shows how Erie County departments are currently organized.



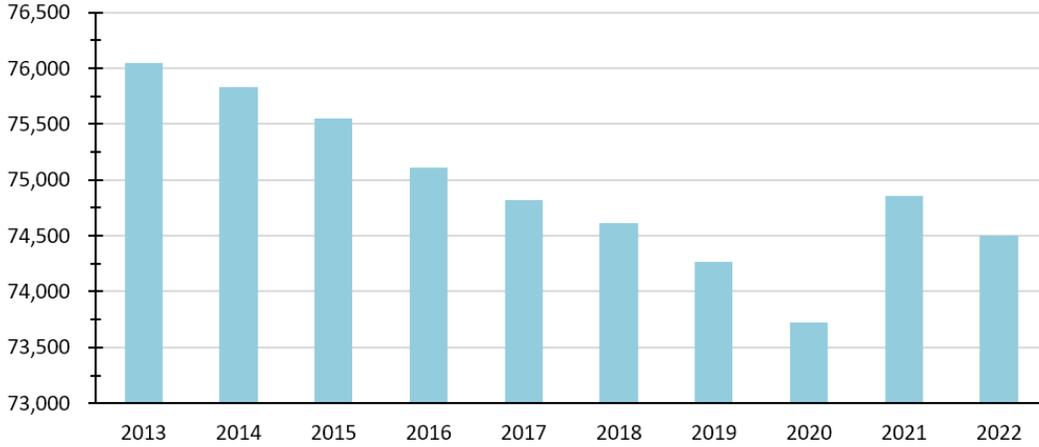
CEDAR POINT - SANDUSKY

Organizational Chart



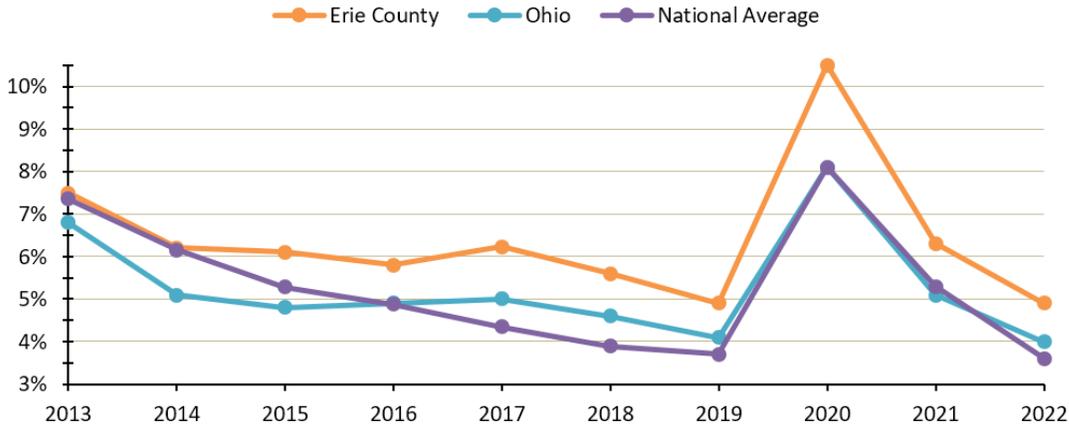
Erie County Demographics and Statistics

ESTIMATED POPULATION



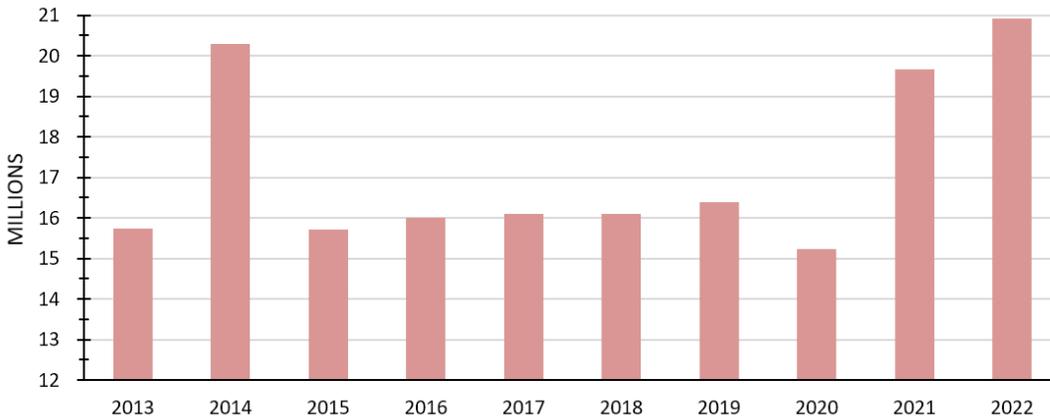
Source: U.S. Census Bureau

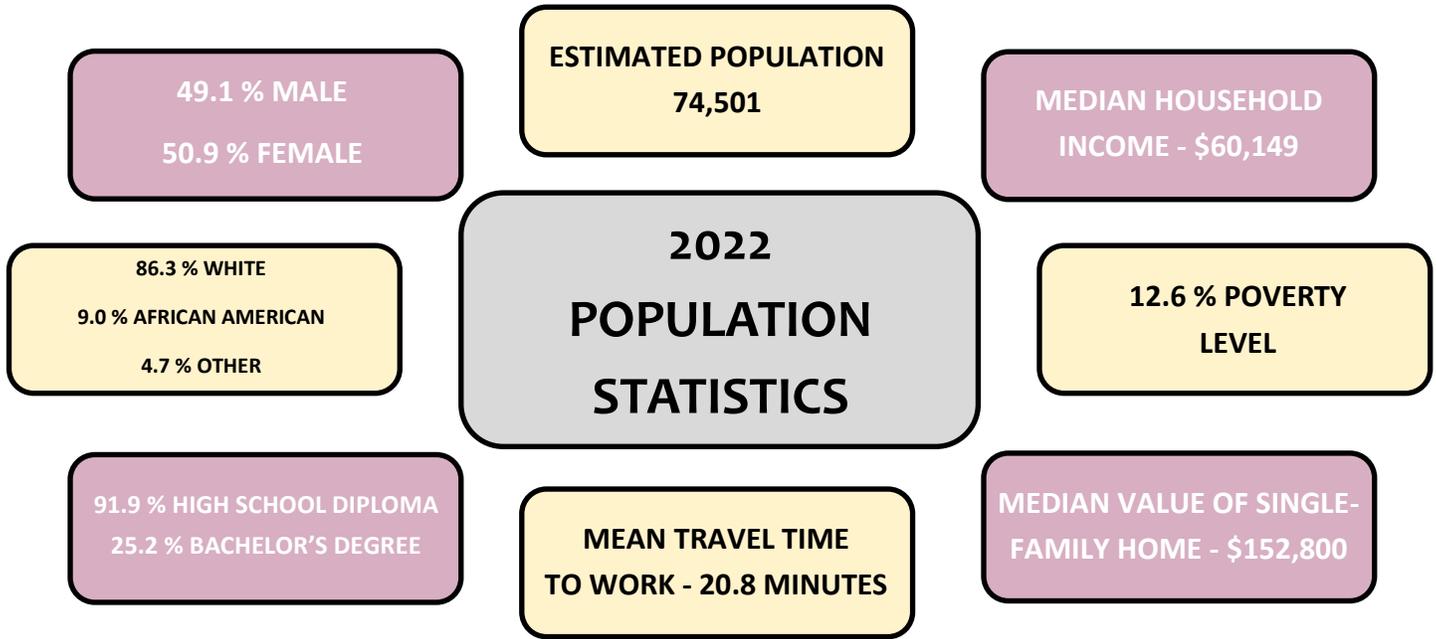
UNEMPLOYMENT RATE



Source: Ohio Department of Job & Family Services

SALES TAX COLLECTION





TOP TEN EMPLOYERS

EMPLOYER	# OF EMPLOYEES
CEDAR FAIR L.P.	6,500
FIRELANDS REGIONAL MEDICAL CENTER	2,002
VENTRA	1,900
KALAHARI RESORTS	1,053
ERIE COUNTY	826
OHIO VETERANS HOME	627
SANDUSKY CITY SCHOOL DISTRICT	478
MEIJER	475
CORSO'S FLOWER & GARDEN CENTER	400
WALMART	350
TOTAL	14,611
TOTAL COUNTY EMPLOYMENT	35,200

TOP TEN TAXPAYERS

TAXPAYER	TAXABLE ASSESSED VALUE	% OF TOTAL COUNTY TAXABLE ASSESSED VALUE
NEXUS GAS TRANSMISSION	\$156,490,930	7.24 %
AMERICAN TRANSMISSION	61,905,110	2.87 %
OHIO EDISON	54,431,940	2.53 %
CEDAR POINT PARK LLC	37,637,830	1.74 %
LMN DEVELOPMENT LLC	25,356,810	1.18 %
COLUMBIA GAS OF OHIO LLC	21,595,260	1.00 %
NORFOLK & WESTERN RAILWAY	11,123,050	0.52 %
SANDUSKY MALL COMPANY	6,350,290	0.29 %
GWR SANDUSKY PROPERTY	5,487,190	0.25 %
CROSSING ROAD LLC	5,015,940	0.23 %
TOTAL	385,394,350	17.86 %
TOTAL COUNTY ASSESSED VALUE	\$2,157,988,030	

County's Financial Position

The County's financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). This report contains information related to the County's governmental and business-type activities. Please refer to the County's 2022 ACFR for more detailed information.

Assets provide financial benefits to the County. **Current and Other Assets** are mainly comprised of cash, investments and demand deposits (whether held in the pool managed by the County Treasurer or in outside bank accounts), property taxes receivable, sales tax receivable and monies due from other governments. **Capital assets** are land, buildings and improvements, roads, bridges, water/sewer lines, equipment and construction in progress, and are shown net of accumulated depreciation.

Liabilities place a financial burden on the County. **Current and Other Liabilities** include monies due to other governments, deferred revenues, accounts payable, compensated absences and accrued wages payable. **Long-term liabilities** represent bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases.

Deferred Inflows/Outflows of Resources are inflows and outflows of resources related to pension liabilities resulting from the County's employer contributions to OPERS. Any part of pension expense or income not recognized in the County's financial statements in the year they occur will be recorded as **deferred inflows** or **outflows**, and amortized appropriately.

Net Position represents the difference between assets and liabilities. **Investment in capital assets, net of related debt**, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used or the acquisition, construction or improvement cost of those assets. Net position is reported as **restricted** when there are limitations imposed on their use either through the enabling legislation adopted by the County, or through external restrictions imposed by creditors, grantors, or laws and regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. **Unrestricted net position** may be used to meet the County's ongoing obligations to citizens, employees and creditors.



MERRY-GO-ROUND-MUSEUM - SANDUSKY

For more information on the County's assets and liabilities, please refer to the Statement of Net Position, found on page 17 in our 2022 Annual Comprehensive Financial Report.

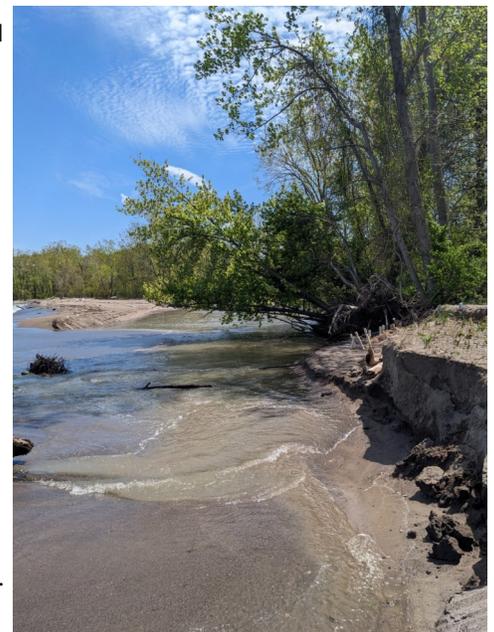
NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Assets						
Current & Other Assets	121,939,206	112,987,358	44,299,890	36,351,366	166,239,096	149,338,724
Net OPEB Asset	5,250,308	3,190,183	1,395,651	792,147	6,645,959	3,982,330
Capital Assets, Net	<u>56,180,773</u>	<u>57,004,003</u>	<u>104,612,348</u>	<u>107,093,151</u>	<u>160,793,121</u>	<u>164,097,154</u>
Total Assets	183,370,287	173,181,544	150,307,889	144,236,664	333,678,176	317,418,208
Deferred Outflows of Resources						
Deferred Charge on Refunding	-	-	211,849	317,140	211,849	317,140
Pension & Other Postemployment Benefits	<u>6,743,531</u>	<u>5,733,505</u>	<u>1,597,599</u>	<u>1,598,545</u>	<u>8,341,130</u>	<u>7,332,050</u>
Total Deferred Outflows of Resources	6,743,531	5,733,505	1,809,448	1,915,685	8,552,979	7,649,190
Liabilities						
Current & Other Liabilities	25,145,859	16,583,285	6,736,019	6,290,281	31,881,878	22,873,566
Long-Term Liabilities						
Net Pension Liability	15,570,155	27,642,710	3,652,258	6,862,479	19,222,413	34,505,189
Other Amounts	<u>36,602,693</u>	<u>39,681,313</u>	<u>58,560,297</u>	<u>60,491,682</u>	<u>95,162,990</u>	<u>100,172,995</u>
Total Liabilities	77,318,707	83,907,308	68,948,574	73,644,442	146,267,281	157,551,750
Deferred Inflows of Resources						
Pension & Other Postemployment Benefits	25,400,627	21,768,536	6,454,013	5,573,719	31,854,640	27,342,255
Property Taxes & Payment in Lieu of Taxes	<u>16,620,213</u>	<u>14,258,673</u>	-	-	<u>16,620,213</u>	<u>14,258,673</u>
Total Deferred Inflows of Resources	42,020,840	36,027,209	6,454,013	5,573,719	48,474,853	41,600,928
Net Position						
Net Investment in Capital Assets	50,035,560	49,483,295	54,428,805	54,489,804	104,464,365	103,973,099
Restricted	47,293,748	44,859,107	-	-	47,293,748	44,859,107
Unrestricted	<u>(26,555,037)</u>	<u>(35,361,870)</u>	<u>22,285,945</u>	<u>12,444,384</u>	<u>(4,269,092)</u>	<u>(22,917,486)</u>
Total Net Position	\$ 70,774,271	\$ 58,980,532	\$ 76,714,750	\$ 66,934,188	\$ 147,489,021	\$ 125,914,720

The County's overall net position increased \$21.6 million from 2021. There are several non-operating factors that can cause the net position to increase or decrease (capitalization/depreciation of capital assets, issuance/retirement of long-term obligations and changes in the net pension liability). But there were a few key areas that are worth mentioning:

The County continues to experience an increase in hotel lodging tax collection, 43% higher than 2021, which can be attributed from increased tourism business and an increasing number of short term transient rentals Countywide. Sales tax also increased 5% from the prior year. Erie County received the second half of the allocated American Rescue Plan Act funds in 2022. All of the \$14.4 million ARPA funds received by the County remain unspent at year-end, which caused a large increase in the current liabilities for unearned income.

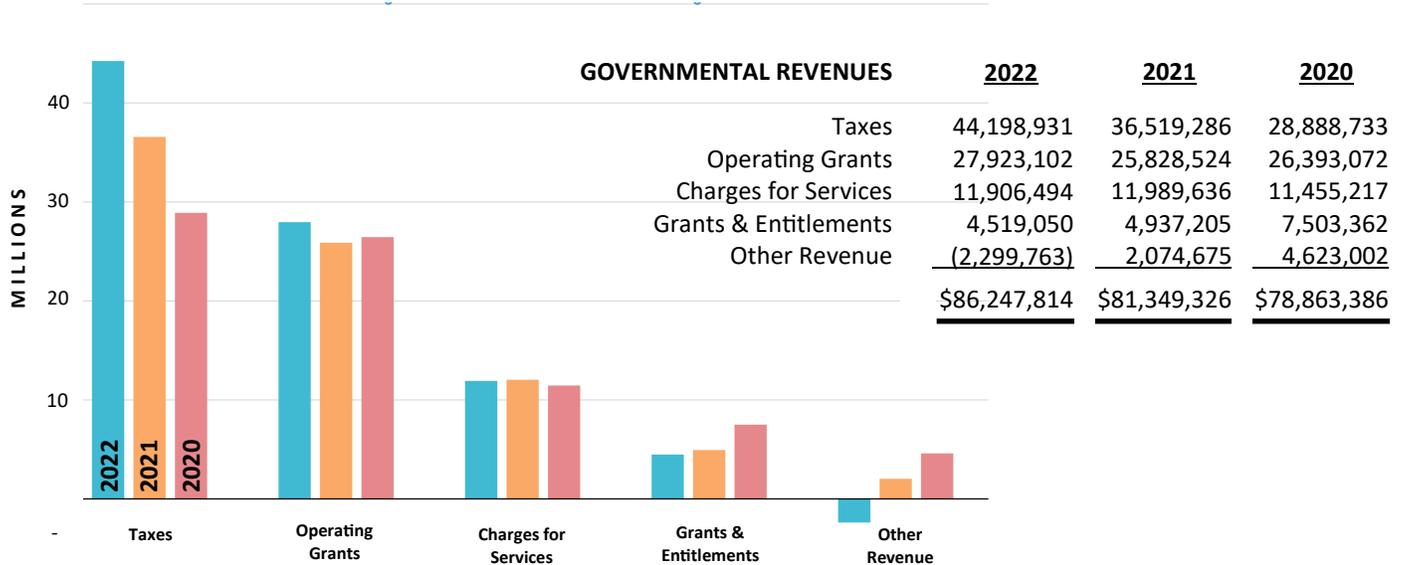
The Mental Health and Recovery Board of Erie and Ottawa Counties (MHRB) disbanded effective the 4th quarter of 2021. Erie County created a single board, the Alcohol, Drug Addition and Mental Health Services Board of Erie County (ADAMHS). 2022 is the first full year of activity presented within the County's financial statements.



OLD WOMAN'S CREEK - HURON

Governmental Revenues

The dollars presented here are reported as governmental activities in the 2022 ACFR's government-wide statement of activities. Revenues are typically recorded when the underlying event occurs, regardless of when the money will be received. Major sources of revenue for the County include sales tax, property tax, grants and charges for services. Other revenue sources include payments in lieu of taxes and investment earnings.



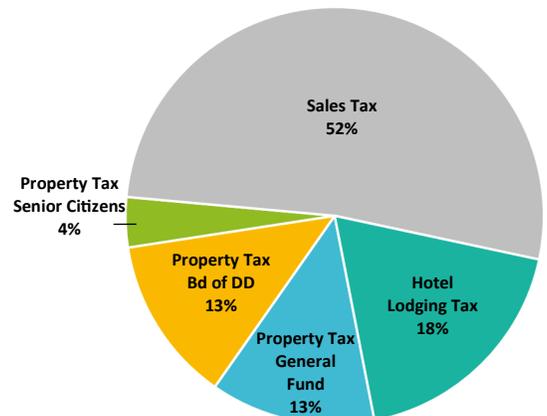
General revenues primarily consist of property and sales tax collections. As previously discussed, increased tourism business and increased short term transient rental locations, along with relaxed pandemic-related restrictions are contributing to collections for both sales tax and hotel lodging taxes. The County collected over \$1 million more in sales tax dollars than the prior year. The hotel lodging tax collections increased significantly, 41% from the prior year. The County uses 1% of the hotel tax revenue to repay the revenue bonds that were issued to finance the development of the Sports Force Park complex in partnership with Cedar Point.

The Board of Developmental Disabilities saw a rate increase in their levy, which is partially responsible for the higher property tax collected for 2022.

Other revenue includes investment earnings which fluctuates with market performance.

TAX REVENUE	2022	2021	2020
Property Taxes - General Fund	5,320,335	5,083,649	4,915,449
Property Taxes - Board of DD	5,353,033	4,114,906	6,427,250
Property Taxes - Senior Citizen Levy	1,618,412	1,147,581	1,028,025
Sales Taxes	21,633,456	20,675,937	15,181,533
Hotel Lodging Taxes	<u>7,742,734</u>	<u>5,497,213</u>	<u>1,336,476</u>
	<u>\$41,667,970</u>	<u>\$36,519,286</u>	<u>\$28,888,733</u>

TAX REVENUE



Governmental Expenses

The expenses shown below are those of the County’s governmental activities. Expenses are recorded when the liability is incurred.

Legislative and Executive expenses are incurred by most elected officials offices including: Commissioners, Auditor, Treasurer, Prosecutor, Recorder, as well as the Facilities, Information Technology, Human Resources and Finance departments.

Human Services expenses are those incurred by the County’s Job and Family Services Department. Services provided include adoption assistance, child care subsidies, emergency assistance payments, food stamps and job training programs.

Public Safety expenses are those incurred by the Sheriff’s department to ensure the safety of persons and property.

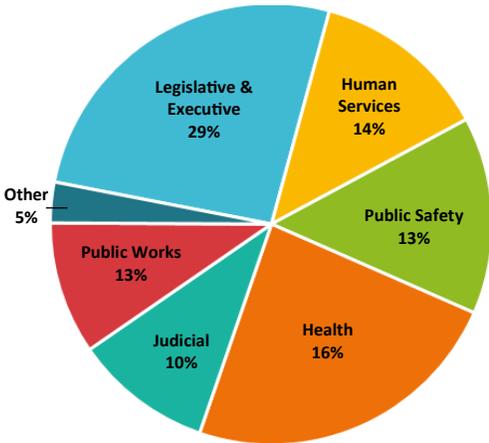
Health expenses are those incurred primarily by the County’s Board of Developmental Disabilities to provide services to developmentally disabled citizens of Erie County.

Judicial expenses are incurred by the County’s Courts: two Common Pleas Courts, Probate Court, Juvenile Court and County Municipal Court.

Public Works expenses are incurred by the Engineer’s department for maintenance of Erie County’s roads, bridges and ditches.

Other expenses represent economic development and assistance costs (CDBG programs) as well as interest charges and other miscellaneous expenses.

GOVERNMENTAL EXPENSES



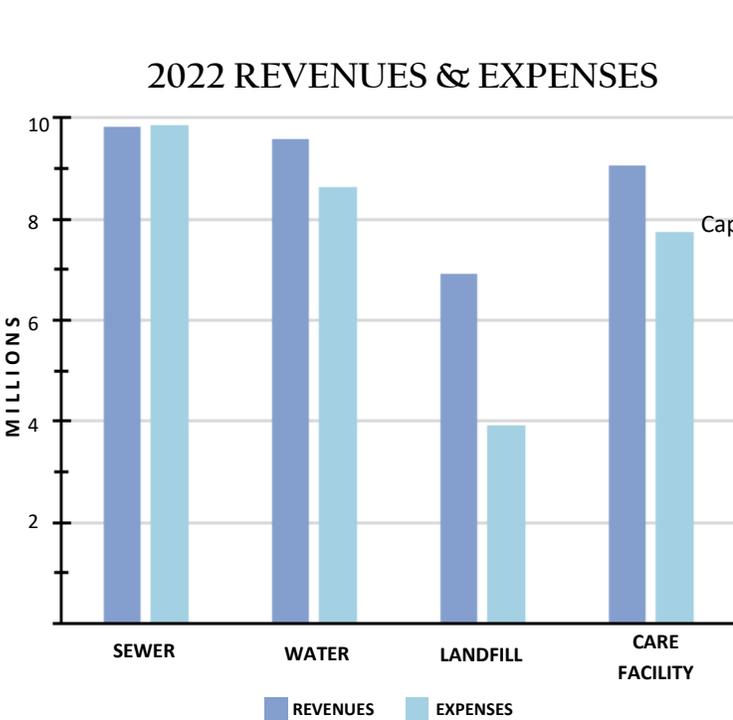
GOVERNMENTAL EXPENSES	<u>2022</u>	<u>2021</u>	<u>2020</u>
Legislative & Executive	18,566,718	14,085,683	48,218,028
Human Services	9,169,075	6,741,934	10,006,147
Public Safety	10,241,686	6,552,200	12,613,411
Health	16,809,665	7,887,946	9,771,175
Judicial	7,176,424	4,960,037	8,461,419
Public Works	6,877,885	6,077,952	7,258,571
Other	<u>2,112,300</u>	<u>2,507,306</u>	<u>2,651,946</u>
	<u>\$70,953,753</u>	<u>\$48,813,058</u>	<u>\$98,980,697</u>

Nearly every category of governmental expenses increased from the prior year due, in part, to the change in pension and OPEB (other post employment benefits) accruals that is out of the County’s control.

The Erie County Health Department paid off a building lease with the County early. Therefore, resulting in a loss on the sale of the building and land for the County’s financials.

Business-Type Activities

The dollars presented here are reported as business type activities in the 2022 ACFR's government-wide statement of activities. Revenues typically are recorded when the underlying event occurs, regardless of when the money will be received. The major source of revenue for business type activities is charges for services, where fees are collected from customers for a service that is being provided. The County continues to deal with delinquent customers, which can positively or negatively affect collections for the year. The departments included in business-type activities are: Sewer, Water, Landfill and the Care Facility.



	<u>REVENUES</u>	2022	2021	2020
Charges for Services				
Sewer		9,831,841	8,735,064	8,399,565
Water		9,579,955	9,445,054	8,390,521
Landfill		6,903,016	6,727,642	5,874,528
Care Facility		8,563,919	7,997,317	9,511,388
Capital Grants & Contributions		<u>487,493</u>	<u>195,853</u>	<u>1,142,728</u>
		<u>35,366,224</u>	<u>33,100,930</u>	<u>33,318,730</u>
EXPENSES				
Sewer		9,859,907	7,424,855	8,365,793
Water		8,627,244	8,615,889	8,885,782
Landfill		3,914,949	3,723,844	4,624,282
Care Facility		<u>7,740,946</u>	<u>6,080,816</u>	<u>8,265,309</u>
		<u>30,143,046</u>	<u>25,845,404</u>	<u>30,141,166</u>

In 2022, business-type revenues totaled \$35.4 million, while expenses totaled \$30.1 million. The business-type activities had an overall increase of \$9.8 million in net position from the prior year.

The water, sewer and landfill funds all experienced increases in revenues, which are primarily generated from charges for services. The Sewer fund had the largest change, mainly due to the completion of the Mittiwanga Sewer project that included the construction of a new sewer forcemain, a lift station and upgrades to another sewer lift station in Huron.

The revenues and expenses for the County Care Facility also increased in 2022. Understaffing and retaining current staff continues to be a challenge. The large increase in the County Care Facility expenses is mainly contributed to employee overtime and employee retention costs. Higher bed counts and private pay residents are helping to offset these higher costs by bringing in more revenue. The Care Facility still experienced an increase in net position of \$1.3 million in 2022.

State and federal laws require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These closure/post-closure costs are driven by the total estimated remaining capacity. As of 12/31/2022, the liability totals nearly \$12 million based on the usage of the landfill's current capacity. Actual costs may differ due to inflation, deflation, changes in technology or changes in regulations.

Long Term Debt

Moody's Rating Service has assigned Erie County bond ratings an "AA2" rating, indicating that our bonds are a safe, reliable investment. This is due to the County's below-average debt burden, strong general fund reserves and overall sound financial management. Total outstanding debt decreased \$2.9 million in 2022. The following table summarizes the outstanding long-term obligations at year-end.

LONG-TERM OBLIGATIONS, TREND ANALYSIS

*Includes Business-Type Activities (water, sewer & landfill debt)
& Governmental (all other debt)*

	2022	2021	2020	2019	2018
General Obligation Bonds	7,735,000	9,500,000	11,990,000	15,255,000	19,085,000
OWDA Loans	41,980,125	42,909,312	42,186,717	44,171,490	46,075,452
Revenue Bonds	36,961,121	39,627,508	40,999,021	42,276,521	43,530,084
Capital Lease Obligation	269,926	354,133	435,610	-	5,918
Landfill Closure & Post Closure Liability	11,968,313	11,280,582	10,807,487	10,327,662	9,830,884
Net Pension Liability	19,222,413	34,505,189	75,468,202	91,644,367	61,177,610
Claims Payable	2,380,632	2,001,981	1,799,941	1,929,644	1,509,738
Unamortized Bond Premiums	360,239	432,288	546,305	660,321	774,337
Compensated Absences	<u>3,773,744</u>	<u>3,812,444</u>	<u>3,994,116</u>	<u>3,864,634</u>	<u>3,277,760</u>
	<u>124,651,513</u>	<u>144,423,437</u>	<u>188,227,399</u>	<u>210,129,639</u>	<u>185,266,783</u>

General Obligation Bonds

These bonds are long-term debt instruments which are repaid from the County's general revenue resources.

Special Assessment Bonds

These bonds are issued to pay for improvements benefiting property owners. The owners pay the County over a set period for the debt.

OWDA Loans

These loans provide low-interest funding for infrastructure, primarily water and sewer projects.

Revenue Bonds

The County has pledged 1% of hotel tax revenue to pay off the revenue bonds that financed the of the Cedar Point Sports Park.

Capital Lease Obligation

These obligations are payments to be made to the vendors for leases entered into by the County.

Landfill Closure & Post Closure Liability

This liability shows what amount is needed to perform all closure and post closure care as of 12/31/22.

Net Pension Liabilities

Obligations related to employee compensation are paid from the fund benefiting from their service. OPERS made several significant changes to the health care plan that resulted in a significant decrease in expenses that the County reports.

Claims Payable

Insurance premiums are charged to the fund from which the employee is paid and claims are paid from the applicable internal service fund.

Unamortized Bond Premiums

These premiums are deferred and amortized over the term of the bond.

Compensated Absences

This liability is due to employees for services provided to the County, where leave was earned but not taken as of 12/31/22.



VERMILION

Property Taxes

TAX RATES FOR ERIE COUNTY—TAX YEAR 2021, PAYABLE IN CALENDAR YEAR 2022

TAX DISTRICTS	Tax District	State Taxing District	County Levies	School Levies	Library Levies	Vocational School Levies	Township Levies	City or Village Levies	Full Tax Rate	Residential Agricultural Effective Tax Rate	Commerical Industrial Effective Tax Rate
BERLIN TOWNSHIP											
Edison Schools	01-04	22-0010	9.10	64.67	1.80	4.45	5.30	n/a	85.320	46.6483	54.7817
Berlin Heights Village	06	22-0020	9.10	64.67	1.80	4.45	3.50	15.50	99.020	58.7781	65.9102
Huron Schools	05	22-0030	9.10	72.04	1.50	4.45	5.30	n/a	92.390	45.8865	57.4414
FLORENCE TOWNSHIP											
Firelands Schools	07-08	22-0040	9.10	53.76	0.00	2.45	7.10	n/a	72.41	47.3404	48.2495
Edison Schools	09	22-0050	9.10	64.67	1.80	4.45	7.10	n/a	87.12	48.3604	57.3063
Vermilion Schools	10	22-0060	9.10	66.98	1.625	4.45	7.10	n/a	89.255	47.5769	69.9805
Western Reserve Schools	11	22-0070	9.10	31.10	0.00	4.45	7.10	n/a	51.75	37.2641	40.9650
GROTON TOWNSHIP											
Bellevue Schools	26	22-0080	9.10	41.20	1.00	4.45	5.75	n/a	61.50	49.3649	55.4020
Bellevue City	61	22-0085	9.10	41.20	1.00	4.45	5.75	6.60	68.10	54.4230	61.8520
Margaretta Schools	27	22-0090	9.10	60.20	0.00	4.45	5.75	n/a	79.50	42.0372	60.0444
Monroeville Schools	28	22-0100	9.10	37.60	1.00	4.45	5.75	n/a	57.90	46.0237	49.8567
Perkins Schools	29	22-0110	9.10	67.80	1.50	4.45	5.75	n/a	88.60	47.7587	59.5258
HURON TOWNSHIP											
Huron Schools	39	22-0120	9.10	72.04	1.50	4.45	5.30	n/a	92.39	45.8061	58.1828
Huron City	42-49	22-0130	9.10	72.04	1.50	4.45	0.40	4.90	92.39	45.7568	58.1813
Edison Schools	40	22-0140	9.10	64.67	1.80	4.45	5.30	n/a	85.32	46.5679	55.5231
Perkins Schools	41	22-0150	9.10	67.80	1.50	4.45	5.30	n/a	88.15	47.4114	58.7024
MARGARETTA TOWNSHIP											
Margaretta Schools	33-37	22-0160	9.10	60.20	0.00	4.45	12.20	n/a	85.95	47.5300	64.7462
Bay View Village	30	22-0170	9.10	60.20	0.00	4.45	0.00	20.00	93.75	51.6787	68.6572
Castalia Village	31	22-0180	9.10	60.20	0.00	4.45	9.70	11.41	94.86	55.5275	73.2536
Perkins Schools	38	22-0190	9.10	67.80	1.50	4.45	12.20	n/a	95.05	53.2515	64.2276
MILAN TOWNSHIP											
Edison Schools	50	22-0200	9.10	64.67	1.80	4.45	6.55	n/a	86.57	47.2742	56.2746
Milan Village	53	22-0210	9.10	64.67	1.80	4.45	5.55	8.80	94.37	52.7424	61.5894
Huron Schools	51	22-0220	9.10	72.04	1.50	4.45	6.55	n/a	93.64	46.5124	58.9343
Perkins Schools	52	22-0230	9.10	67.80	1.50	4.45	6.55	n/a	89.40	48.1177	59.4539
OXFORD TOWNSHIP											
Edison Schools	23	22-0240	9.10	64.67	1.80	4.45	6.50	n/a	86.52	47.5827	56.7653
Monroeville Schools	24	22-0250	9.10	37.60	1.00	4.45	6.50	n/a	58.65	46.6912	50.2755
Perkins Schools	25	22-0260	9.10	67.80	1.50	4.45	6.50	n/a	89.35	48.4262	59.9446
PERKINS TOWNSHIP											
Perkins Schools	32	22-0270	9.10	67.80	1.50	4.45	21.75	n/a	104.60	61.5922	74.6996
VERMILION TOWNSHIP											
Vermilion Schools	12-16	22-0280	9.10	66.98	1.625	4.45	4.75	n/a	86.91	45.6617	67.9819
Vermilion City	18-22	22-0290	9.10	66.98	1.625	4.45	0.00	11.75	93.905	52.7174	74.9625
Edison Schools	17	22-0300	9.10	64.67	1.80	4.45	4.75	n/a	84.77	46.4453	55.3077
KELLEYS ISLAND VILLAGE											
Kelleys Island Schools	54	22-0310	9.10	9.85	0.80	4.45	n/a	10.67	34.87	28.3286	30.1185
SANDUSKY CITY											
Sandusky Schools	55-60	22-0320	9.10	83.800	1.50	0.00	n/a	5.06	99.460	55.5550	68.8042
BELLEVUE CITY											
Bellevue Schools	62	22-0330	9.10	41.20	1.00	4.45	n/a	6.60	62.35	44.3722	56.1283

TAX RATES EXPRESSED IN MILLS

MILL = \$1 IN TAX FOR EVERY \$1,000 IN TAXABLE VALUE

How to Calculate Your Tax Bill

PROPERTY TAX CALCULATION

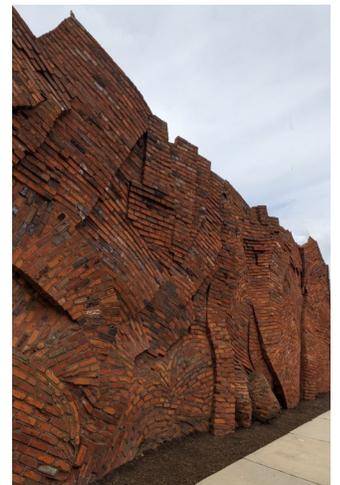
Market Value x 35%	=	Assessed Value
Assessed Value x Full Total Tax Rate / 1,000	=	Gross Tax Per Year
Assessed Value x Effective Tax Rate / 1,000	=	Adjusted Tax
Gross Tax—Adjusted Tax	=	H.B. 920 Credit
Gross Tax—H.B. 920 Credit	=	Net Taxes
Net Taxes x Non-Business Credit Percent	=	Non-Business Credit
Net Taxes x Owner Occupancy Credit Percent	=	Owner Occupancy Credit
Net Taxes—Non-Business and Owner Occ.	=	Taxes Charged
Taxes Charged / 2	=	Half Year Tax
Half Year Tax + Special Assessments, Penalties, etc.	=	Total Half Year Tax

EXAMPLE: If a taxpayer lives in Sandusky City, in Sandusky City School District, Real Estate Taxes on a \$100,000 owner-occupied home with no special assessments would be:

\$100,000 x 35%	=	\$35,000.00	Assessed Value
\$35,000 x 99.56 / 1,000	=	\$3,484.60	Gross Tax Per Year
\$35,000 x 56.0723 / 1,000	=	\$1,962.53	Adjusted Tax
\$3,484.60 - \$1,962.53	=	\$1,522.07	H.B. 920 Credit
\$3,484.60 - \$1,522.07	=	\$1,962.53	Net Taxes
\$1,962.53 x 10%	=	\$196.25	Non-Business Credit
\$1,962.53 x 2.5%	=	\$49.06	Owner Occupancy Credit
\$1,962.53 - \$196.25 - \$49.06	=	\$1,717.22	Taxes Charged
\$1,717.22 / 2	=	\$858.61	Half Year Tax

The \$1,717.22 in Annual Taxes are distributed as follows:

Tax Recipient	Tax Rate	Taxes Paid
Sandusky Schools	47.5060	1,454.87
Sandusky City	2.8780	88.14
Sandusky Public Library	0.8448	25.87
County General Fund	1.2954	39.69
Board of Developmental Disabilities	1.2672	38.81
General Health District	0.5632	17.25
Alcohol, Drug Addiction & Mental Health Services Board	0.6758	20.69
Serving Our Seniors	0.4224	12.93
Erie Metroparks	<u>0.6195</u>	<u>18.97</u>
	56.0723	\$ 1,717.22



SANDUSKY

2022 Erie County Projects

LAKE ERIE ARMS



Lake Erie Arms is constructing a first of its kind, 94,000 square foot facility situated on 17 acres. The two-story \$14 million complex will house an indoor shooting range, retail space, public dining area, and customization counters, along with membership only access areas such as a vault room, locker rooms with sauna steam rooms and restaurant/bar area. The second floor will be completed with a media room, event room, classroom spaces and viewing windows.

The Milan Township facility is expected to open in late summer of 2023.

AMERICAN COLORS EXPANSION

In 2022, American Colors embarked on a \$3 million investment to expand manufacturing, warehousing and research and development capacity located in Sandusky. They are a manufacturer of high quality liquid pigment systems and intermediates that are used for a range of products: caulk, sealants, coatings, molded plastics, grout and cosmetics. The 12,500 square foot expansion will enable the company to expand their overall capacity, efficiency and market outreach.

American Colors Inc. is headquartered in Sandusky, Ohio with three additional American facilities, as well as manufacturing plants in Asia and Europe.



BUCKEYE SPORTS CENTER



Buckeye Sports Center, a family-owned boat dealership based in Cuyahoga Falls, announced they planned to open a second location, based in Huron. The 20,000 square foot showroom will have 30-40 boats on display, new and used boats for sale, a service facility, along with a pro shop. Plans also include two 12,000 square foot storage facilities. An on-site test pond is also available. The \$10 million facility is situated on 5.5 acres directly off of State Route 2 in Huron.

Buckeye Sports Center had their grand opening ceremony in January 2023.



CASTALIA



PERKINS TOWNSHIP



MARGARETTA TOWNSHIP



MILAN



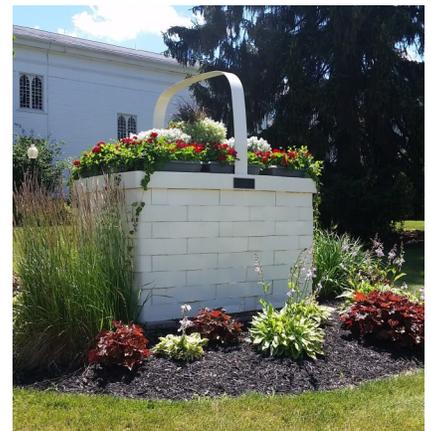
HURON



SANDUSKY



VERMILION



BERLIN HEIGHTS

2022

ERIE COUNTY ELECTED OFFICIALS

AUDITOR	RICHARD H. JEFFREY	419-627-7746
CLERK OF COURTS	LUVADA WILSON	419-627-7705
COMMISSIONER	MATHEW R. OLD	419-627-7672
COMMISSIONER	PATRICK J. SHENIGO	419-627-7672
COMMISSIONER	STEPHEN L. SHOFFNER	419-627-7672
CORONER	DR. BRIAN A. BAXTER	419-625-0654
ENGINEER	JOHN D. FARSCHMAN	419-627-7710
PROSECUTOR	KEVIN J. BAXTER	419-627-7697
RECORDER	BARBARA A. SESSLER	419-627-7686
SHERIFF	PAUL A. SIGSWORTH	419-627-7668
TREASURER	CALEB A. STIDHAM	419-627-7701
COMMON PLEAS JUDGE	ROGER E. BINETTE	419-627-7732
COMMON PLEAS JUDGE	TYGH M. TONE	419-627-7731
COUNTY COURT JUDGE	CARL J. KAMM	419-499-4689
JUVENILE COURT JUDGE	ROBERT C. DELAMATRE	419-627-7782
PROBATE COURT JUDGE	BEVERLY K. MCGOOKEY	419-627-7750