

# ERIE COUNTY, OHIO

## POPULAR ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

Produced By:

*Richard H. Jeffrey,*  
Erie County Auditor



## *Table of Contents*

Table of Contents.....	2
Introduction from Richard H. Jeffrey.....	3
An Overview of the County Auditor's Office .....	4
Your Erie County Government .....	6
Erie County Demographics and Statistics .....	8
Erie County's Financial Position.....	10
Property Tax Rates & Calculation .....	16
2024 Projects.....	18
American Rescue Plan Act.....	19
Erie County Elected Officials.....	20



# Dear Erie County Residents,



The Erie County Auditor's Office proudly presents the County's 2024 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 2024 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.auditor.eriecounty.oh.gov](http://www.auditor.eriecounty.oh.gov).

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.

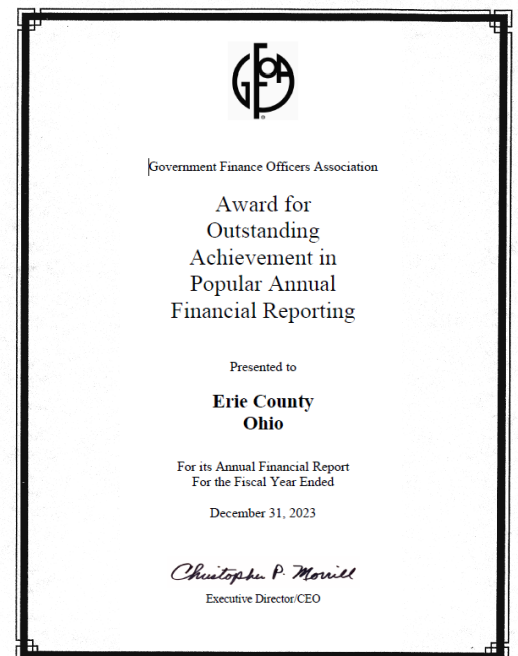
Sincerely,

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, 2023. 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](http://www.erie.iviewauditor.com).



## REAL ESTATE APPRAISAL & ASSESSMENT

Erie County has 46,017 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. The Auditor's Office maintains appraisal records of each parcel in the County, which are available for public inspection. A general Countywide revaluation is mandated by Ohio law every six years. A triennial update is a statistical analysis of recent sales is conducted at the three year midpoint. This determines if adjustments are necessary to reflect changes in the market. The last countywide appraisal was completed in 2024. The next triennial update is set for tax year 2027, payable in 2028.

## 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.

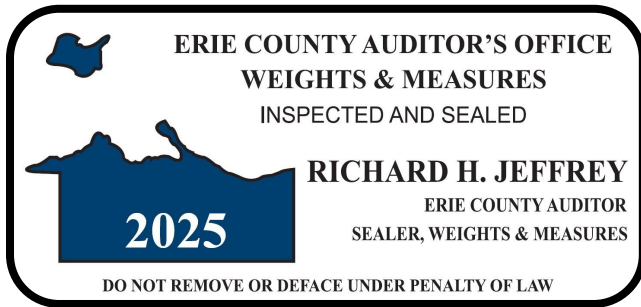
## CRITICAL RESPONSIBILITIES FOR LOCAL GOVERNMENTS

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 nearly 700 tests on devices and made over 100 visits to County establishments in 2024. 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 at [www.agri.ohio.gov](http://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.

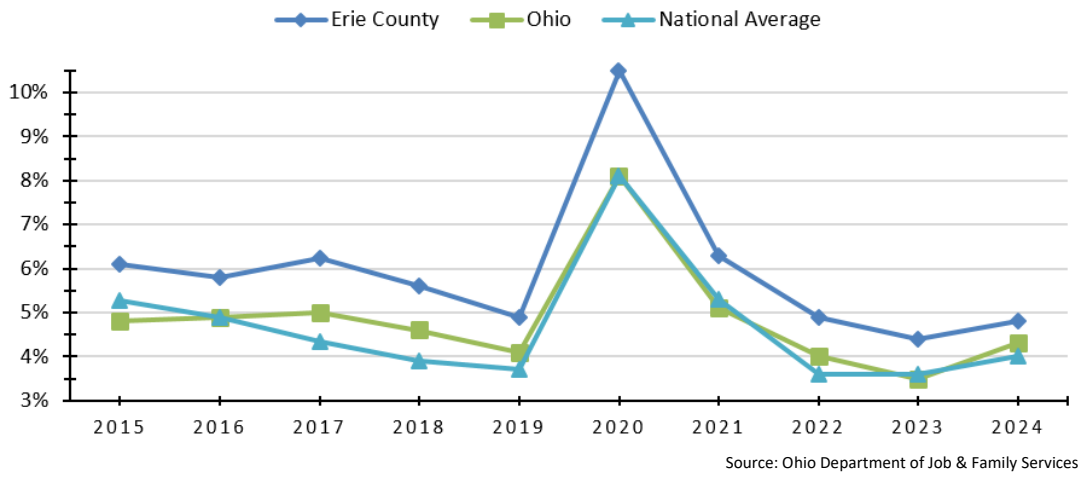
## ADDITIONAL DUTIES OF THE COUNTY AUDITOR

- 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

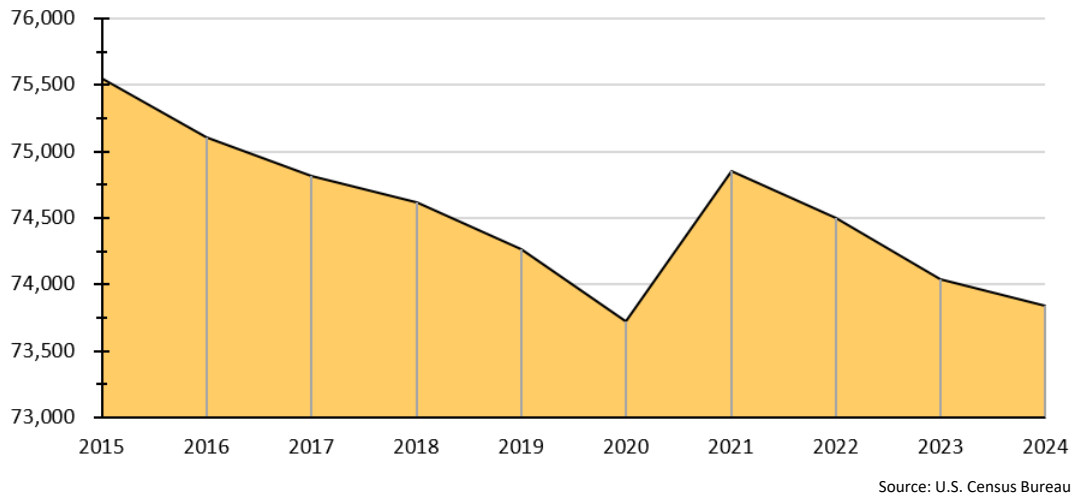


# Erie County Demographics and Statistics

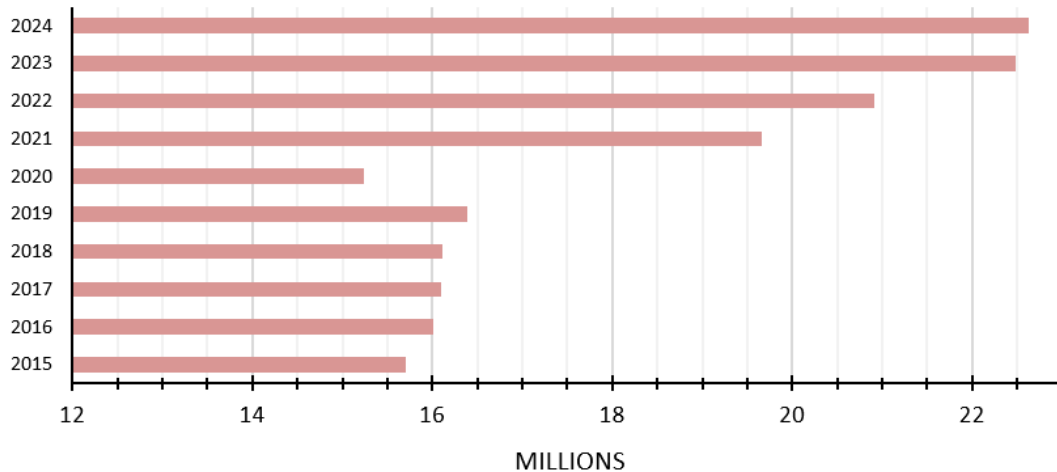
## UNEMPLOYMENT RATE



## ESTIMATED POPULATION



## SALES TAX COLLECTION



# • ERIE COUNTY STATISTICS •

## ESTIMATED POPULATION

73,841

86% WHITE  
9% AFRICAN AMERICAN  
5% OTHER

251.29  
SQUARE  
MILES

MEDIAN MONTHLY  
MORTGAGE PAYMENT  
\$1,297

49.2% MALE  
50.8%  
FEMALE

MEDIAN VALUE OF A  
SINGLE-FAMILY HOME  
\$183,900

293.85 PEOPLE  
PER SQUARE  
MILE

12.4%  
POVERTY LEVEL

MEAN TRAVEL  
TIME TO WORK  
21.5 MINUTES

MEDIAN  
HOUSEHOLD  
INCOME  
\$68,431

92.4% HIGH SCHOOL DIPLOMA  
27.9% BACHELOR'S DEGREE

## • TOP 10 •

### • EMPLOYERS •

#### # OF EMPLOYEES

CEDAR FAIR PARK LLC	6,500
FIRELANDS REGIONAL MEDICAL CENTER	2,069
VENTRA	1,120
KALAHARI RESORT	996
ERIE COUNTY	935
OHIO VETERANS HOME	699
SANDUSKY CITY SCHOOL DISTRICT	577
MEIJER	475
CORSO'S FLOWER & GARDEN CENTER	400
WALMART	350

### • TAXPAYERS •

#### TAXABLE ASSESSED VALUE

#### % OF TOTAL TAXABLE ASSESSED VALUE

NEXUS GAS TRANSMISSION	82,822,750	2.69%
AMERICAN TRANSMISSION	75,529,360	2.46%
OHIO EDISON	65,555,880	2.15%
CEDAR POINT PARK LLC	61,958,830	2.02%
FIRELANDS REGIONAL MEDICAL CENTER	59,972,250	1.96%
LMN DEVELOPMENT LLC	27,642,820	0.90%
COLUMBIA GAS OF OHIO	19,444,790	0.63%
NORFOLK SOUTHERN COMBINED RAILROAD	15,904,320	0.52%
SAWMILL CREEK LLC	13,894,820	0.45%
ARDAUGH METAL BEVERAGE USA	13,380,500	0.44%



# ***Your Erie County Government***

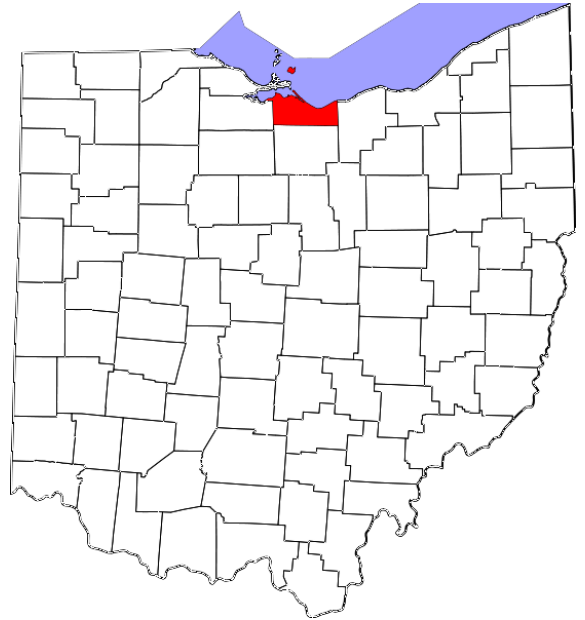
Erie County was formed by an Act of the Ohio General Assembly on March 16, 1838. The Ohio government decided to divide larger counties into smaller areas of land. Its name came from the Erie Indians, who inhabited the land before the Iroquois drove them out in the mid-1600s. It borders Lake Erie in north-central 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 900 full time, part time and seasonal employees in 2024 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.

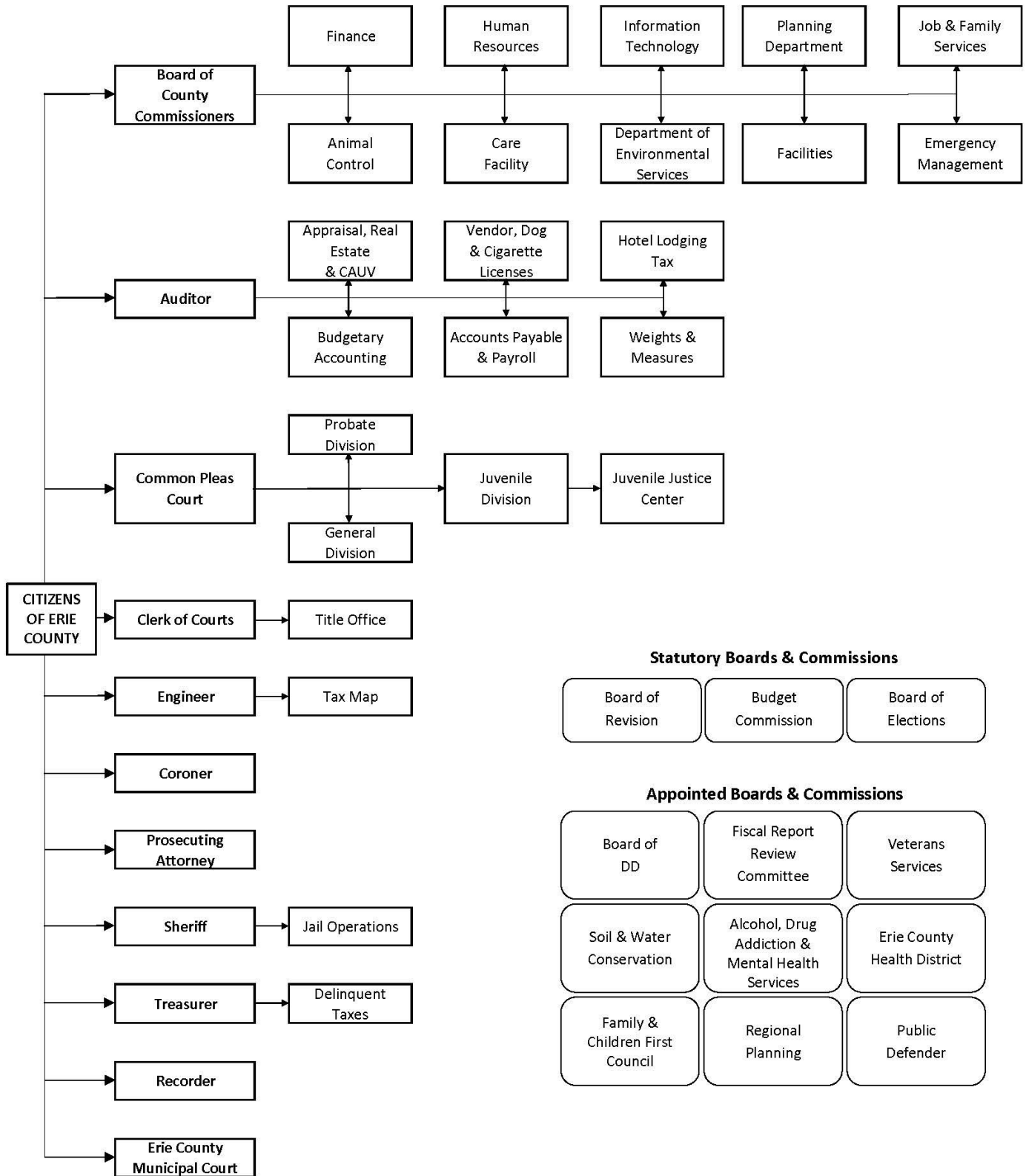
The following chart shows how Erie County departments are currently organized.



JAMES H. McBRIDE ARBORETUM - HURON



# Organizational Chart



# 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 2024 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.



DOWNTOWN 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 2024 Annual Comprehensive Financial Report.*

## NET POSITION

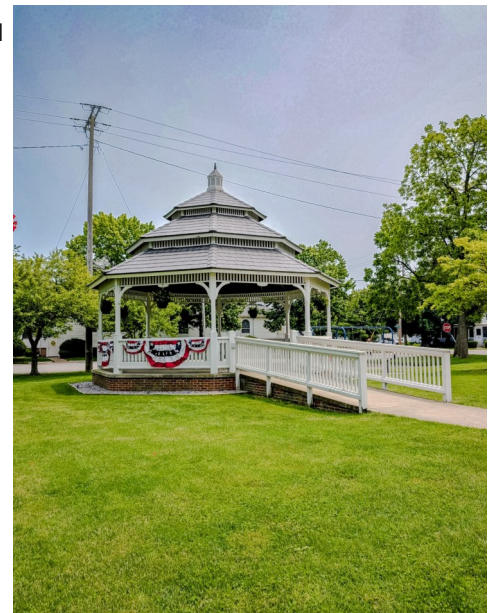
	Governmental Activities		Business-Type Activities		Total	
	2024	2023	2024	2023	2024	2023
<b><u>Assets</u></b>						
Current & Other Assets	113,587,399	128,026,572	73,070,988	50,718,660	186,658,387	178,745,232
Net OPEB Asset	1,482,980	-	418,277	-	1,901,257	-
Capital Assets, Net	<u>59,836,652</u>	<u>58,822,454</u>	<u>99,232,596</u>	<u>102,783,729</u>	<u>159,069,248</u>	<u>160,793,121</u>
Total Assets	174,907,031	186,849,026	172,721,861	153,502,389	347,628,892	340,351,415
<b><u>Deferred Outflows of Resources</u></b>						
Deferred Charge on Refunding	-	-	-	103,387	-	103,387
Pension & Other Postemployment Benefits	<u>15,430,084</u>	<u>23,978,433</u>	<u>4,981,924</u>	<u>6,173,089</u>	<u>20,412,008</u>	<u>30,151,522</u>
Total Deferred Outflows of Resources	15,430,084	23,978,433	4,981,924	6,276,476	20,412,008	30,254,909
<b><u>Liabilities</u></b>						
Current & Other Liabilities	9,882,193	25,580,149	5,276,421	5,353,835	15,158,614	30,933,984
Long-Term Liabilities						
Net Pension Liability	44,796,729	51,192,422	12,634,974	12,798,107	57,431,703	63,990,529
Net OPEB Liability	-	1,047,181	-	261,796	-	1,308,977
Other Amounts	<u>34,301,759</u>	<u>34,779,781</u>	<u>45,951,660</u>	<u>48,550,660</u>	<u>80,253,419</u>	<u>83,330,441</u>
Total Liabilities	88,980,681	112,599,533	63,863,055	66,964,398	152,843,736	179,563,931
<b><u>Deferred Inflows of Resources</u></b>						
Pension & Other Postemployment Benefits	1,297,930	1,273,599	280,621	289,674	1,578,551	1,563,273
Property Taxes & Payment in Lieu of Taxes	<u>11,553,379</u>	<u>16,828,451</u>	-	-	<u>11,553,379</u>	<u>16,828,451</u>
Total Deferred Inflows of Resources	12,851,309	18,102,050	280,621	289,674	13,131,930	18,391,724
<b><u>Net Position</u></b>						
Net Investment in Capital Assets	54,744,627	52,804,263	56,815,247	57,505,001	111,559,874	110,309,264
Restricted	53,697,597	50,319,579	418,277	-	54,115,874	50,319,579
Unrestricted	<u>(19,937,099)</u>	<u>(22,997,966)</u>	<u>56,326,585</u>	<u>35,019,792</u>	<u>36,389,486</u>	<u>12,021,826</u>
Total Net Position	\$ 88,505,125	\$ 80,125,876	\$ 113,560,109	\$ 92,524,793	\$ 202,065,234	\$ 172,650,669

The County's overall net position increased \$29.4 million from 2023. 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:

Due to the County's strong financial position, the Commissioners voted to forgo collection of the 2.3 mill of inside millage to the general fund for 2025. This coupled with a significant collection of delinquent taxes, contributed to the large decrease in the deferred inflows of resources.

The decrease in current and other liabilities for 2024 is primarily attributable to the expenditure of the nearly \$14.43 million in American Rescue Plan Act (ARPA) funds that had been previously recorded as unearned revenue.

The large changes in pension and other postemployment benefits (OPEB) accruals was primarily caused by market conditions of investments. Changes in OPERS retirement benefits, contribution rates and return on investments all affect the balance of the liabilities, but are outside the control of the County.

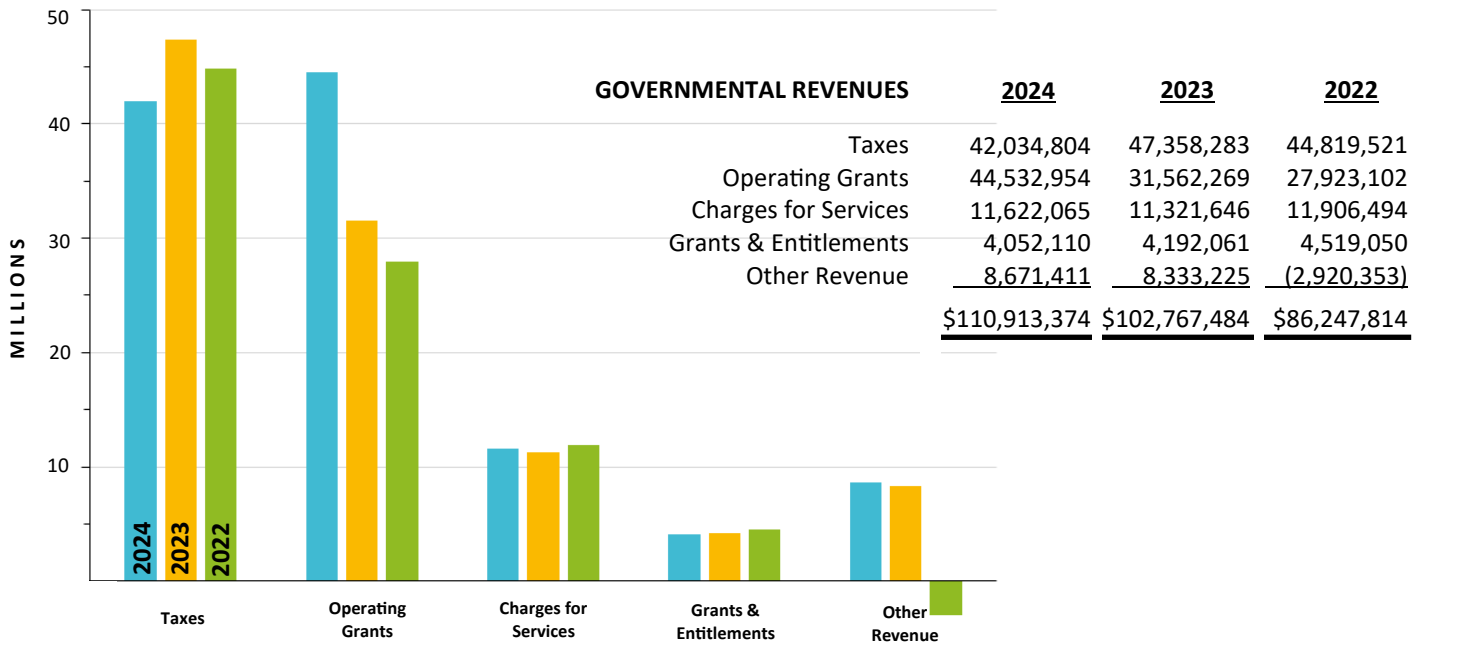


VERMILION



# Governmental Revenues

The dollars presented here are reported as governmental activities in the 2024 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.

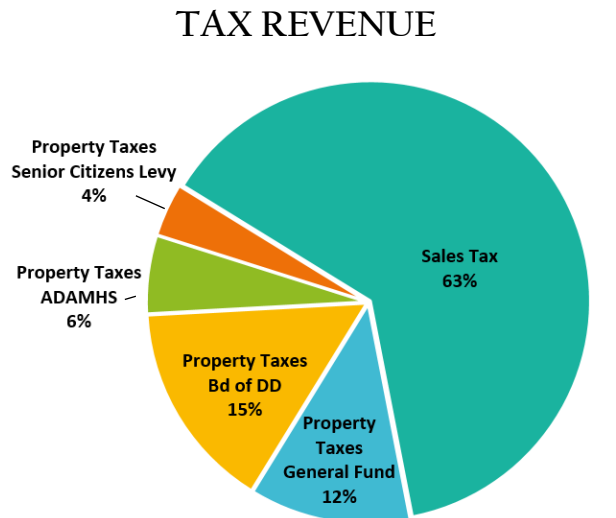


General revenues primarily consist of property and sales tax collections. The 41% increase in operating grants is attributable to recognizing the funding received under the American Rescue Plan Act. This was received in a prior year, but not expended until 2024, which increased the operating grant total. The sales tax collection remained steady over the prior year. The decrease in the taxes category is due to the significant reduction in outstanding delinquent property taxes, which are recognized as revenue when collectible.

The decrease in the hotel lodging tax revenue is due to the elimination of amounts that the County collects and distributes on behalf of several of the local political subdivisions. Since this does not have an impact on the County's net position, prior year amounts were not restated or adjusted. A portion of the hotel tax revenue is used to repay the bonds that were issued to finance the development of the Sports Force Park complex in partnership with Cedar Point. The other half is paid to the Erie County Visitor's Bureau to promote travel and tourism to Erie County.

Other revenue for the County includes investment earnings which fluctuates with market performance.

TAX REVENUE	2024	2023	2022
Property Taxes - General Fund	4,239,686	5,611,164	5,320,335
Property Taxes - Board of DD	5,501,967	6,518,523	5,353,033
Property Taxes - ADAMHS	2,058,363	2,525,379	2,530,961
Property Taxes - Senior Citizen Levy	1,398,568	1,685,577	1,618,412
Sales Tax	22,631,289	22,477,185	21,633,456
Hotel Lodging Taxes	5,729,475	7,929,094	7,742,734
	<u>\$41,559,348</u>	<u>\$46,746,922</u>	<u>\$44,198,931</u>



# 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.

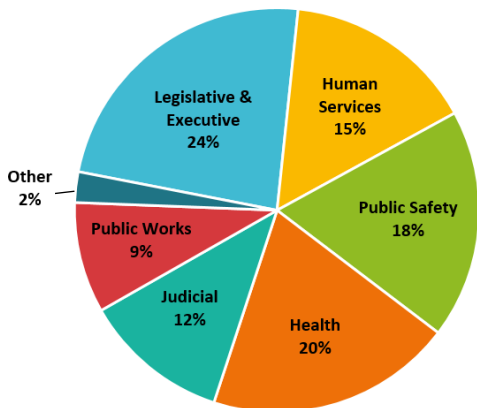
**Health** expenses are those incurred primarily by the County's Board of Developmental Disabilities to provide services to developmentally disabled citizens of Erie County.

**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	2024	2023	2022
Legislative & Executive	21,357,937	22,466,614	18,566,718
Human Services	13,893,981	13,409,329	9,169,075
Public Safety	16,571,884	15,780,955	10,241,686
Health	17,824,083	16,236,654	16,809,665
Judicial	10,590,982	10,488,228	7,176,424
Public Works	8,010,077	8,645,420	6,877,885
Other	<u>2,207,054</u>	<u>2,379,516</u>	<u>2,112,300</u>
	<u>\$90,455,998</u>	<u>\$89,406,716</u>	<u>\$70,953,753</u>

Overall, the governmental expenses total increased slightly, by just 1%, with the largest increase in the public safety category.

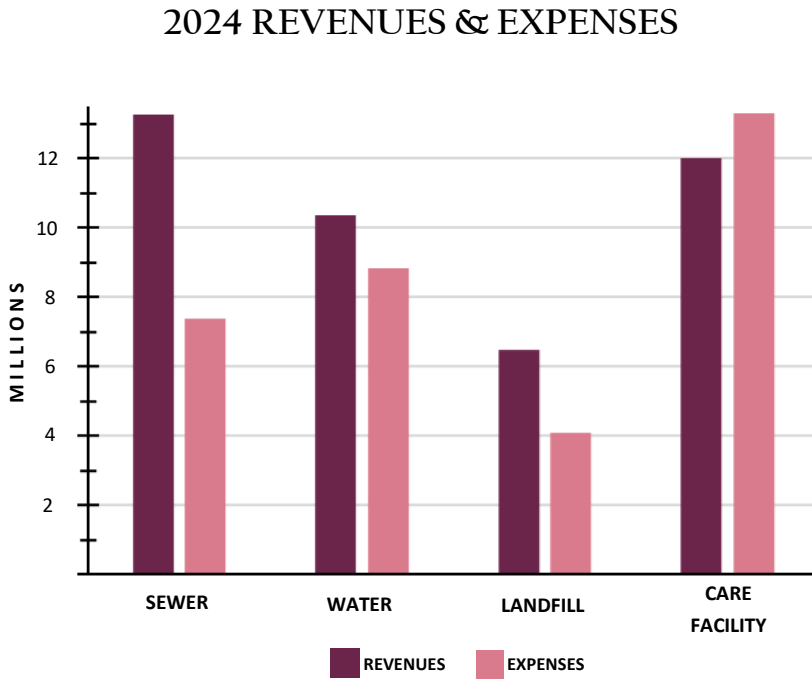
Even with the increase in expenses, the revenues continue to outpace the expenses, resulting in an increase in fund balance.



HURON BOAT BASIN

# Business-Type Activities

The dollars presented here are reported as business type activities in the 2024 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.



REVENUES	2024	2023	2022
Sewer	13,264,241	10,920,118	9,831,841
Water	10,360,109	10,174,127	9,579,955
Landfill	6,490,155	6,129,597	6,903,016
Care Facility	<u>12,026,882</u>	<u>12,035,293</u>	<u>8,563,919</u>
	<u>42,141,387</u>	<u>39,259,135</u>	<u>35,366,224</u>

EXPENSES	2024	2023	2022
Sewer	7,369,787	9,052,843	9,859,907
Water	8,837,311	8,992,476	8,627,244
Landfill	4,100,371	5,233,955	3,914,949
Care Facility	<u>13,304,735</u>	<u>11,734,796</u>	<u>7,740,946</u>
	<u>33,612,204</u>	<u>35,014,070</u>	<u>30,143,046</u>

In 2024, business-type revenues totaled \$42.1 million, while expenses totaled \$33.6 million. The Sewer, Water and Landfill funds all had revenues that exceeded the expense totals, while the County's Care Facility expenses were higher.

The Sewer, Water and Landfill revenues are primarily generated from charges for services. The Sewer fund was reimbursed over \$2.3 million from ARPA funds, and a transfer in from the General Fund to help offset a portion of the \$20+ million, multi-year project to expand the Sawmill Wastewater Treatment Plant. The Water fund experienced a slight decrease in expenses, mainly due to cost control measures and efficiencies. The Landfill continues to have revenues exceed expenses year after year. Additional space is in the process of being added in order to capacity and will extend the life of the Landfill by an additional 40 years. 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 12/31/2024, the liability totals over \$6.4 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.

Personnel service expenses continues to rise for the County Care Facility. The nationwide nursing home staffing shortage is continuing to be problematic. The increase in expenses is mainly contributed to employee overtime and employee retention costs, as understaffing and retaining current staff remains an issue. While the expenses increased 12%, revenues remained fairly flat.



# 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. The County's total outstanding debt decreased \$4.8 million in 2024. 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)*

	2024	2023	2022	2021	2020
General Obligation Bonds	4,370,000	5,230,000	7,735,000	9,500,000	11,990,000
OWDA Loans	37,264,482	39,609,062	41,980,125	42,909,312	42,186,717
Revenue Bonds	33,842,825	35,136,100	36,961,121	39,627,508	40,999,021
Capital Lease Obligation	92,911	182,763	269,926	354,133	435,610
Landfill Closure & Post Closure Liability	6,400,992	13,329,821	11,968,313	11,280,582	10,807,487
Net Pension/Net OPEB Liabilities	57,431,703	65,299,506	19,222,413	34,505,189	75,468,202
Claims Payable	2,108,878	1,944,021	2,380,632	2,001,981	1,799,941
Unamortized Bond Premiums	93,997	288,190	360,239	432,288	546,305
Compensated Absences	<u>3,461,551</u>	<u>4,073,232</u>	<u>3,773,744</u>	<u>3,812,444</u>	<u>3,994,116</u>
	<u>145,067,339</u>	<u>159,867,925</u>	<u>124,651,513</u>	<u>144,423,437</u>	<u>188,227,399</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 12/31/24.

### Net Pension/OPEB 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

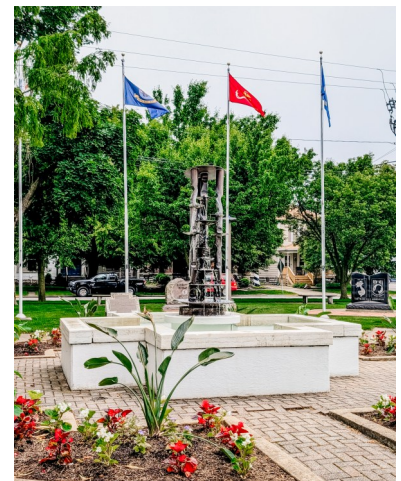
Insurance premiums are charged to the fund from which the employee is paid and claims are paid from the applicable internal service fund.

### 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 12/31/24.



VETERAN'S MEMORIAL PARK - SANDUSKY

# Property Taxes

## TAX RATES FOR ERIE COUNTY—TAX YEAR 2023, PAYABLE IN CALENDAR YEAR 2024

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
<b>BERLIN TOWNSHIP</b>											
Edison Schools	01-04	22-0010	9.100	64.644	1.800	4.450	5.300	n/a	85.294	46.5178	55.3849
Berlin Heights Village	06	22-0020	9.100	64.644	1.800	4.450	3.500	15.50	98.994	58.5296	66.1681
Huron Schools	05	22-0030	9.100	71.770	1.500	4.450	5.300	n/a	92.120	45.5187	56.6247
<b>FLORENCE TOWNSHIP</b>											
Firelands Schools	07-08	22-0040	9.100	53.937	0.000	2.450	7.100	n/a	72.587	47.4862	48.3788
Edison Schools	09	22-0050	9.100	64.644	1.800	4.450	7.100	n/a	87.094	48.2502	57.5622
Vermilion Schools	10	22-0060	9.100	66.800	1.625	4.450	7.100	n/a	89.075	47.3223	69.6825
Western Reserve Schools	11	22-0070	9.100	31.100	0.000	4.450	7.100	n/a	51.750	37.2016	40.9287
<b>GROTON TOWNSHIP</b>											
Bellevue Schools	26	22-0080	9.100	40.900	1.000	4.450	5.750	n/a	61.200	48.8314	54.1777
Bellevue City	61	22-0085	9.100	40.900	1.000	4.450	5.750	6.60	67.800	53.8875	60.5023
Margaretta Schools	27	22-0090	9.100	60.250	0.000	4.450	5.750	n/a	79.550	41.9630	59.5094
Monroeville Schools	28	22-0100	9.100	37.500	1.000	4.450	5.750	n/a	57.800	45.8458	49.3981
Perkins Schools	29	22-0110	9.100	67.800	1.500	4.450	5.750	n/a	88.600	47.5971	59.3704
<b>HURON TOWNSHIP</b>											
Huron Schools	39	22-0120	9.100	71.770	1.500	4.450	5.300	n/a	92.120	45.4413	57.3704
Huron City	42-49	22-0130	9.100	71.770	1.500	4.450	0.400	4.90	92.120	45.3979	57.3370
Edison Schools	40	22-0140	9.100	64.644	1.800	4.450	5.300	n/a	85.294	46.4404	55.7842
Perkins Schools	41	22-0150	9.100	67.800	1.500	4.450	5.300	n/a	88.150	47.2454	58.7498
<b>MARGARETTA TOWNSHIP</b>											
Margaretta Schools	33-37	22-0160	9.100	60.250	0.000	4.450	12.200	n/a	86.000	47.4486	64.3367
Bay View Village	30	22-0170	9.100	60.250	0.000	4.450	0.000	20.00	93.800	51.5234	68.3229
Castalia Village	31	22-0180	9.100	60.250	0.000	4.450	9.700	11.41	94.910	55.4261	72.8558
Perkins Schools	38	22-0190	9.100	67.800	1.500	4.450	12.200	n/a	95.050	53.0827	64.1976
<b>MILAN TOWNSHIP</b>											
Edison Schools	50	22-0200	9.100	64.644	1.800	4.450	6.550	n/a	86.544	47.1540	56.5233
Milan Village	53	22-0210	9.100	64.644	1.800	4.450	5.550	8.80	94.344	52.6023	61.8366
Huron Schools	51	22-0220	9.100	71.770	1.500	4.450	6.550	n/a	93.370	46.1548	58.1096
Perkins Schools	52	22-0230	9.100	67.800	1.500	4.450	6.550	n/a	89.400	47.9589	59.4889
<b>OXFORD TOWNSHIP</b>											
Edison Schools	23	22-0240	9.100	64.644	1.800	4.450	6.500	n/a	86.494	47.4672	57.0248
Monroeville Schools	24	22-0250	9.100	37.500	1.000	4.450	6.500	n/a	58.550	46.5209	50.0181
Perkins Schools	25	22-0260	9.100	67.800	1.500	4.450	6.500	n/a	89.350	48.2721	59.9904
<b>PERKINS TOWNSHIP</b>											
Perkins Schools	32	22-0270	9.100	67.800	1.500	4.450	21.750	n/a	104.600	61.3915	74.8197
<b>VERMILION TOWNSHIP</b>											
Vermilion Schools	12-16	22-0280	9.100	66.800	1.625	4.450	4.750	n/a	86.725	45.3911	67.6856
Vermilion City	18-22	22-0290	9.100	66.800	1.625	4.450	0.000	11.75	93.725	52.4627	74.6658
Edison Schools	17	22-0300	9.100	64.644	1.800	4.450	4.750	n/a	84.744	46.3190	55.5652
<b>KELLEYS ISLAND VILLAGE</b>											
Kelleys Island Schools	54	22-0310	9.100	10.850	0.800	4.450	n/a	10.67	35.870	29.2456	30.9968
<b>SANDUSKY CITY</b>											
Sandusky Schools	55-60	22-0320	9.100	83.810	1.500	0.000	n/a	5.51	99.920	55.7875	68.0697
<b>BELLEVUE CITY</b>											
Bellevue Schools	62	22-0330	9.100	40.900	1.000	4.450	n/a	6.60	62.050	48.9096	54.9796

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

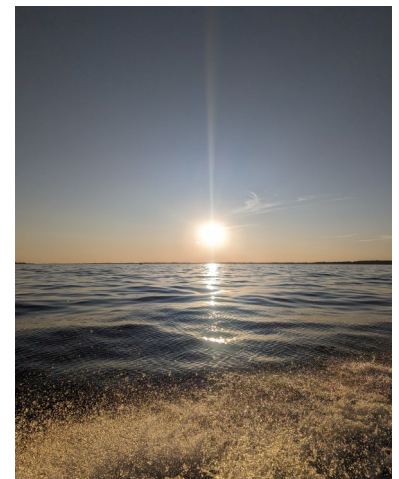
Market Value x 35%	=	Assessed Value
Assessed Value x Full Total Tax Rate / 1,000	=	Gross Tax Per Year
Assessed Value x Effective Tax Rate / 1,000	=	Adjusted Tax
Gross Tax—Adjusted Tax	=	H.B. 920 Credit
Gross Tax—H.B. 920 Credit	=	Net Taxes
Net Taxes x Non-Business Credit Percent	=	Non-Business Credit
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 Huron Township, in Huron 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 92.12 / 1,000	=	\$3,224.20	Gross Tax Per Year
\$35,000 x 45.4413 / 1,000	=	\$1,590.45	Adjusted Tax
\$3,224.20 - \$1,590.45	=	\$1,633.75	H.B. 920 Credit
\$3,224.20 - \$1,633.75	=	\$1,590.45	Net Taxes
\$1,590.45 x 10%	=	\$159.05	Non-Business Credit
\$1,590.45 x 2.5%	=	\$39.76	Owner Occupancy Credit
\$1,590.45 - \$159.05 - \$39.76	=	\$1,391.64	Taxes Charged
\$1,391.64 / 2	=	\$695.82	Half Year Tax

The \$1,391.64 Annual Taxes are distributed as follows:

Tax Recipient	Tax Rate	Taxes Paid
Huron City Schools	35.4030	1,084.21
Huron Township	2.6144	80.06
Huron Library	0.7399	22.66
EHOVE Vocational School	2.1951	67.23
County General Fund	1.1346	34.75
Board of Developmental Disabilities	1.3565	41.55
General Health District	0.4933	15.10
Alcohol, Drug Addiction & Mental Health Services Board	0.5919	18.13
Serving Our Seniors	0.3700	11.33
Erie Metroparks	<u>0.5426</u>	<u>16.62</u>
	45.4413	\$ 1,391.64



LAKE ERIE



## 2024 Erie County Projects

### ALIGNED DATA CENTERS



Aligned Data Centers broke ground on the site of the former KBI plant in Perkins Township in the spring of 2024 for the construction of four buildings which will house computer systems and components that are required to power cloud services, high-performance computing and AI applications. Once complete, the 129-acre parcel will house four separate buildings that utilize their patented Delta waterless heat rejection technology.

A 30-year tax increment financing agreement was put into place to assist with the redevelopment of the site.

### LOVE'S TRAVEL CENTER



Construction has begun in Milan Township on the new Love's Travel Center located on Milan Road just south of the Ohio Turnpike entrance and exit ramps. In order for the project to proceed, a new sewer line must be installed and would allow for further business expansion along the U.S. Route 250 corridor.

The total project A 30-year tax increment financing agreement was put into place to assist with the development.

### WATERWOOD RESORT DEVELOPMENT



The Waterwood Estate in Vermilion Township, located along the shores of Lake Erie is undergoing a major transformation.

The property was originally owned by the inventor of the drop ceiling tile and was sold in 2020 to DeGeronimo Companies. Development plans call for three phases of renovation and construction including converting the original 38,000 square feet home into 6-8 hotel suites, a restaurant, spa and outdoor pool. Plans also include the construction of 26 townhomes, two condominium buildings, a 100-room hotel and a marina.

Construction began in May 2024 and is expected to last several years. The estimated cost is projected to be \$380 million.

## *American Rescue Plan Act Funding*

On March 11, 2021, the American Rescue Plan Act (ARPA) was signed into law. This \$1.9 trillion economic stimulus bill guaranteed direct, emergency funding for state, local, territorial and Tribal governments to respond to the COVID-19 Pandemic. The U.S. Department of Treasury was responsible for distributing the funds to the local governments. Half of the County's share was received in May 2021 and the remaining half in June 2022. Erie County received a total of \$14,425,300 in ARPA funds.

There were certain criteria for allowable uses of the ARPA funding:

- The funds must be used to cover costs incurred by December 31, 2024
- To respond to the public health emergency or its negative economic impacts
- To provide premium pay to essential employees
- To provide government services affected by a revenue reduction due to the public health emergency
- Make necessary investments in water, sewer or broadband infrastructure.

The County Commissioners decided to split the funding and reimburse departments in 3 separate categories: the Sheriff, the Sewer fund and the General Fund.

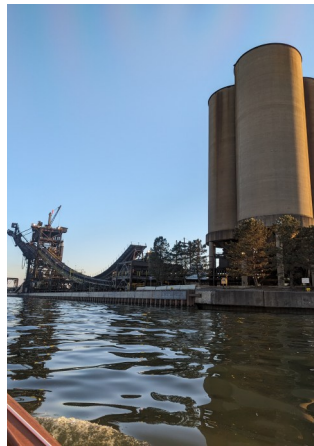
- \$10,000,000 went towards reimbursing Sheriff's Office payroll expenditures
- \$2,349,410.54 went towards reimbursing the Sewer fund to help offset the costs of several projects, the largest being the Sawmill Wastewater Treatment Plant expansion
- \$2,075,889.46 went towards reimbursing the General Fund for the County Jail's HVAC replacement



RESTHAVEN WILDLIFE  
AREA - CASTALIA



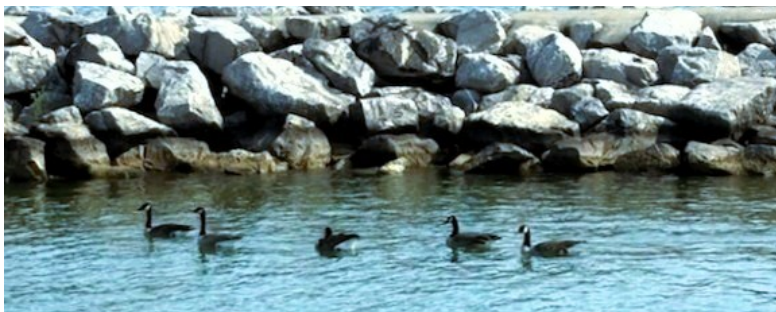
KELLEYS ISLAND QUARRY



COAL DOCK - SANDUSKY



VERMILION RIVER



SANDUSKY BAY

**2024**

**ERIE COUNTY ELECTED OFFICIALS**

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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	ELLEN M. OLSEN	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