

LORAIN COUNTY



Popular Annual Financial Report

For the Year Ended December 31, 2022

**J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor**

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About the Cover: Script Lorain Sign in Lorain, OH (Photo by Tim Cochey)



TO THE CITIZENS OF LORAIN COUNTY:



I am pleased to present the County's Popular Annual Financial Report (PAFR) for the year ended December 31, 2022.

The information contained in this PAFR has been taken from the County's Annual Comprehensive Financial Report for the year ended December 31, 2022. The Annual Comprehensive Financial Report (ACFR) is over 200 pages long and contains detailed financial statements, notes and schedules and has been audited by Auditor of State, Keith Faber and received an unmodified (clean) opinion.

The PAFR is a condensed summary of the ACFR financial information presented in a readable and easy to understand format. It is presented as a means of increasing public confidence in county government and its elected officials through easier, more user-friendly financial reporting. The PAFR is designed to provide a brief analysis of Lorain County's revenue sources and where those dollars are spent. An overview of the Lorain County Auditor's Office, trends in the local economy, as well as, statistical information is also provided.

The PAFR is unaudited and does not conform to Generally Accepted Accounting Principles (GAAP) nor does it include component units of the county.

Both the ACFR and PAFR are available at the Lorain County Auditor's Office and can be found online at www.loraincounty.com/auditor/financial-data.

I thank you for having an interest in the operation of our county government and taking the time to read through this report. Please feel free to contact me with any questions at 440-329-5170 or at auditor@lcauditor.com.

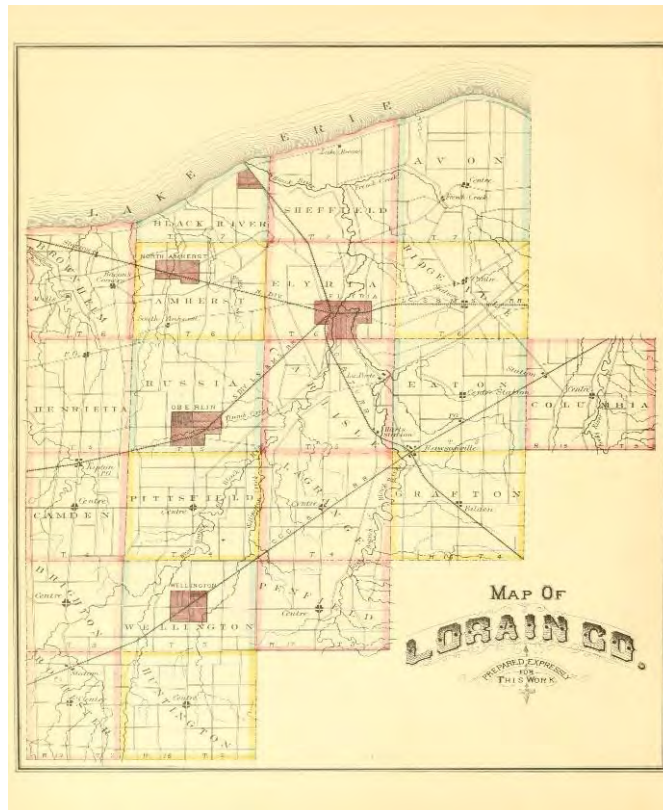
Sincerely,



J. Craig Snodgrass, CPA, CGFM
Lorain County Auditor

LORAIN COUNTY GOVERNMENT

After the discovery of the New World, the land that became Lorain County was originally part of the French colony of Canada (New France), which was ceded in 1763 to Great Britain and renamed Province of Quebec. In the late 18th century, the land became part of the Connecticut Western Reserve in the Northwest Territory, then was purchased by the Connecticut Land Company in 1795. The County was created in 1822 and later founded on April 1, 1824. Lorain County is the fourth largest County in Ohio by total area.

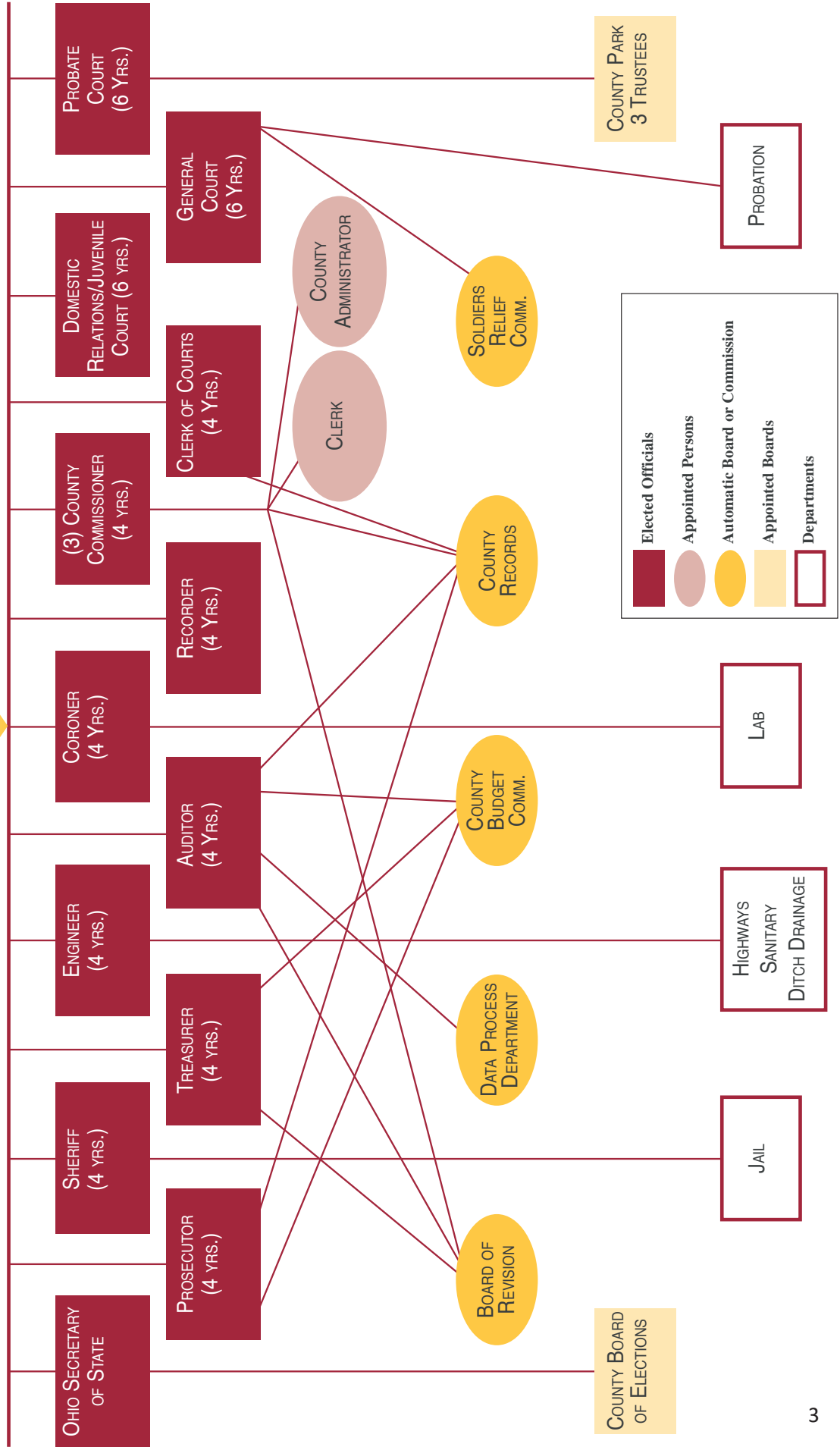


Lorain County covers 923 square miles (495 square miles is land and 428 square miles is water) and is made up of eight cities, seven villages and eighteen townships. They are the cities of Amherst, Avon, Avon Lake, Elyria (County seat), Lorain, North Ridgeville, Oberlin and Sheffield Lake; the villages of Grafton, Kipton, LaGrange, Rochester, Sheffield, South Amherst and Wellington; as well as the townships of Amherst, Brighton, Brownhelm, Camden, Carlisle, Columbia, Eaton, Elyria, Grafton, Henrietta, Huntington, LaGrange, New Russia, Penfield, Pittsfield, Rochester, Sheffield and Wellington.

Lorain County is governed by a board of three Commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, six Common Pleas Court Judges, one Probate Court Judge, and three Domestic Relations Judges.

Lorain County Government

REGISTERED VOTERS



AN OVERVIEW OF THE COUNTY AUDITOR'S OFFICE

General Accounting/Fiscal Officer

As Chief Fiscal Officer of Lorain County, the Auditor is the bookkeeper for all County elected officials and many of the County agencies such as Job and Family Services and Children Services. The County Auditor also keeps the books for many 'outside' agencies such as the General Health District, Soil and Water Conservation Commission, Community Based Correctional Facility and the Family and Children First Council. As part of that bookkeeping responsibility, the County Auditor pays all the bills for these groups including payroll.

The County Auditor establishes real property value and calculates the property tax for every parcel of real estate within Lorain County. After the taxes have been collected by the County Treasurer, the Auditor then calculates how much of the money collected goes to each taxing district. Cities, villages, townships, school district and others depend on the Auditor to do this quickly and accurately because these taxes are their lifeblood.

County Financial Reports

As the issuer of financial reports for the County, it is the County Auditor's duty to make sure that financial records are kept properly. As Chief Fiscal Officer of Lorain County, the Auditor is required by law to prepare the County's annual financial report. Lorain County prepares an Annual Comprehensive Financial Report, which is a complete and full disclosure of all financial activities for the year.

The County Auditor maintains a close relationship with the Auditor of State's Office. Each year, the Auditor of State reviews these records to assure the County's finances are in order and that proper internal controls are in place. The Auditor of State tests these controls and makes recommendations to County offices and agencies to assure that your money is spent properly.

Real Estate Taxes and Rates

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit, as authorized by a vote of the people. Rates are computed in strict accordance with the procedures required by the Ohio Department of Taxation, Division of Tax Equalization.

Each year, the Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on the tax list. This is your proportional share of the cost of operating your local government including schools, townships, villages, libraries and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000) of assessed valuation. County residents must vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all levy and bond issues. The Lorain County current direct tax rate for County operations is 9.302.

Real Estate Appraisal and Assessment

Lorain County has over 170,000 separate parcels of property. It is the job of the Auditor's office to ensure that every parcel of land and the buildings on it are fairly and uniformly assessed for tax purposes.

A general appraisal is conducted every six years and is updated every three years. The Auditor's office maintains a detailed record of the appraisal of each parcel in the County. The records are open to the public. For taxation purposes, property owners are assessed at 35% of fair market value. The last general appraisal was completed for tax year 2018. In the third year after the general appraisal, the Auditor must update the assessed value for each parcel of property by studying real estate sales for the preceding three years. The triennial update was done for tax year 2021, calendar year 2022.

Mobile Home Assessment

The Auditor's office is also charged with assessing taxes on manufactured housing (mobile homes). 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 taxing districts (municipalities, townships and schools) in the same manner as real estate taxes.

Weights and Measures

The County Auditor serves as the Sealer of Weights and Measures for Lorain County. The Auditor is responsible for testing the accuracy of weighing and measuring devices used in the purchase and sale of commodities. As consumers, the products we buy are sold by weight, volume, length, count or measure. The time-tested methods of verifying weight, volume and pricing are being replaced by computerized devices. There are positives as well as cautions involved in the advance of technology. As UPC pricing and computers are replacing price stickers, customers receive faster services but they cannot verify each item's price. Therefore, Weights and Measures officials and merchants must work harder to provide customers with pricing and measuring confidence.

The Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, timing devices such as those in laundromats and car washes, and meat and produce scales are checked regularly. Verification tests are also performed to make sure there is no misrepresentation of pricing. Each year the Auditor's office inspects more than 4,000 devices at over 500 locations throughout the County.

Licensing

License for dog tags, vendors and cigarettes are all issued by the Auditor's office. Lorain County annually issues more than 22,000 dog and kennel licenses. 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. Typically, Lorain County issues more than 480 vendor licenses each year.

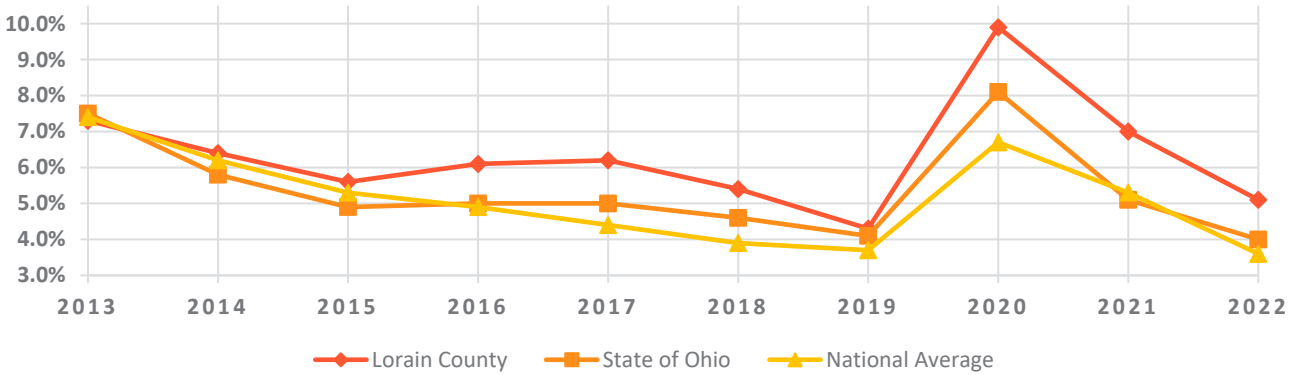
Critical Responsibilities for Local Governments

The County Auditor also helps watch over local governments within Lorain 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 assure that the local governments do not spend more than they can expect to receive;
- ✓ Distributing taxes to local governments including: real estate, public utility, cigarette, estate, gasoline, motor vehicle, and other taxes; and
- ✓ Consulting, advising, and assisting local governments and County departments on proper governmental accounting procedures.

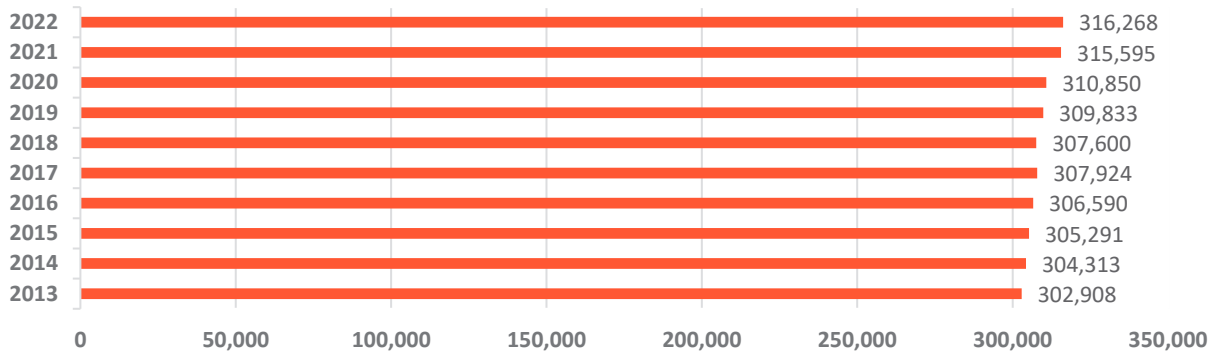
LORAIN COUNTY DEMOGRAPHICS AND STATISTICS

UNEMPLOYMENT RATE TREND



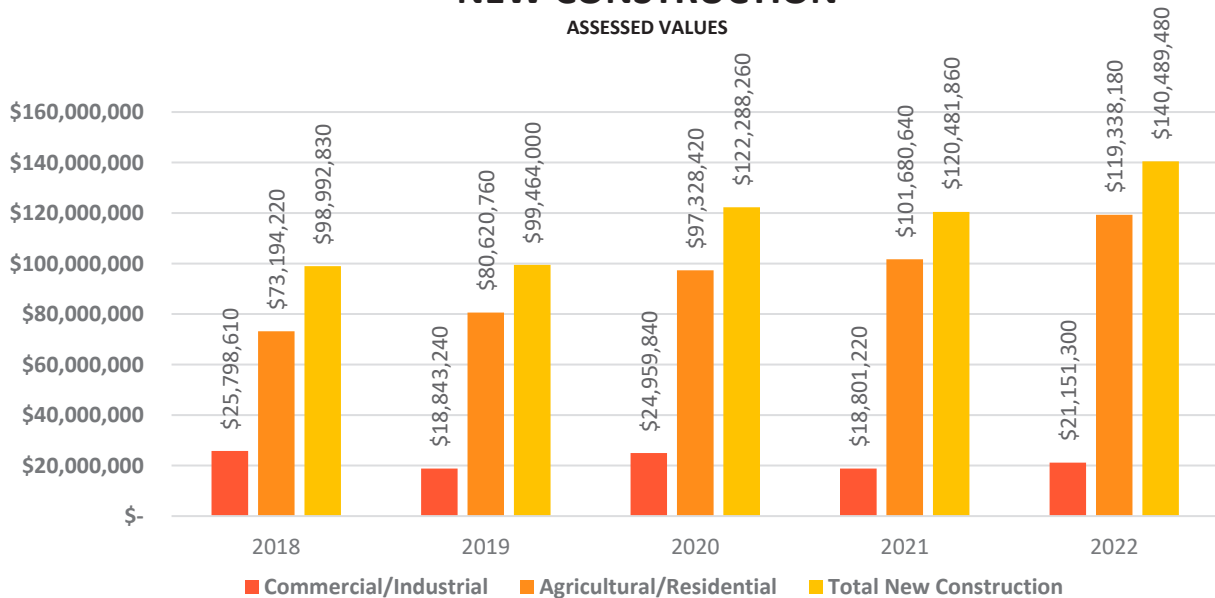
Source: Ohio Labor Market Information

ESTIMATED POPULATION



NEW CONSTRUCTION

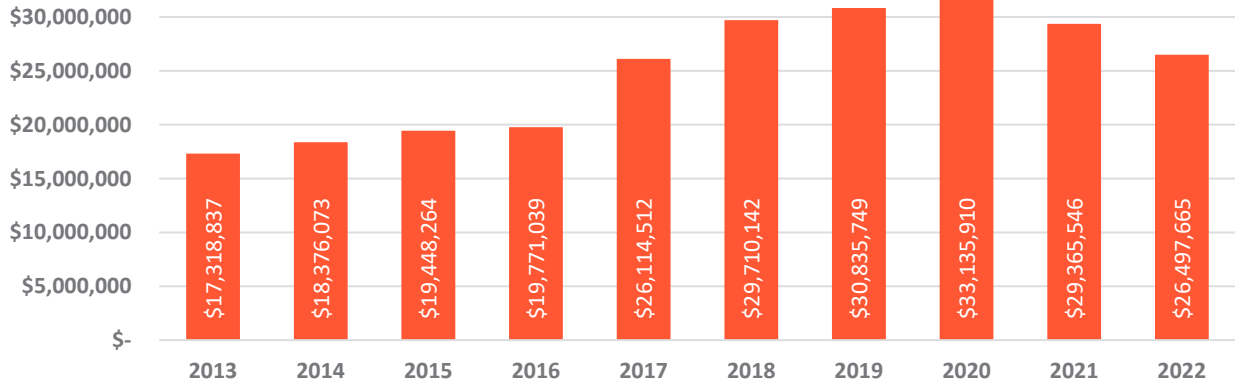
ASSESSED VALUES



Source: Lorain County Auditor

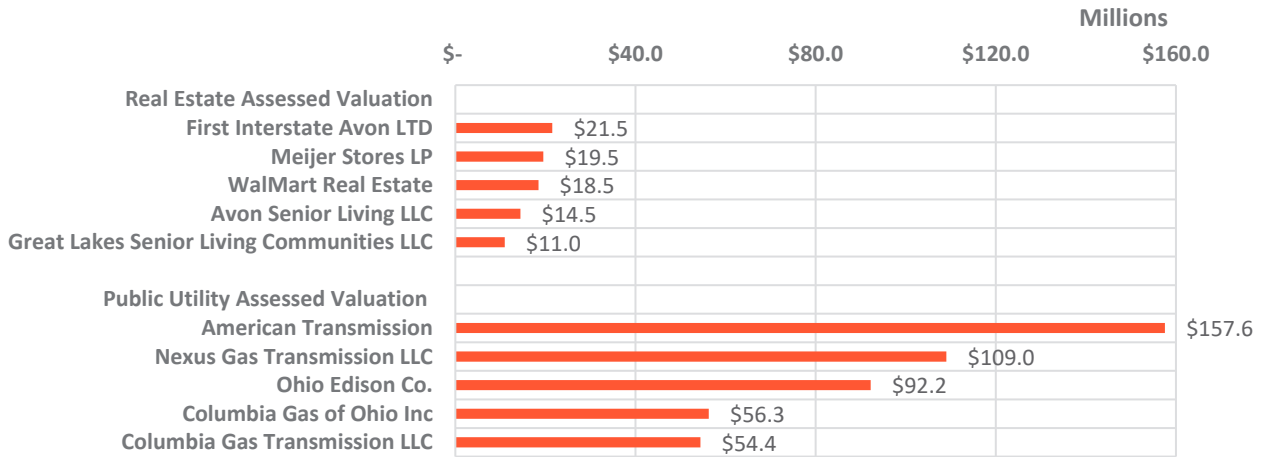
SALES TAX

General Fund



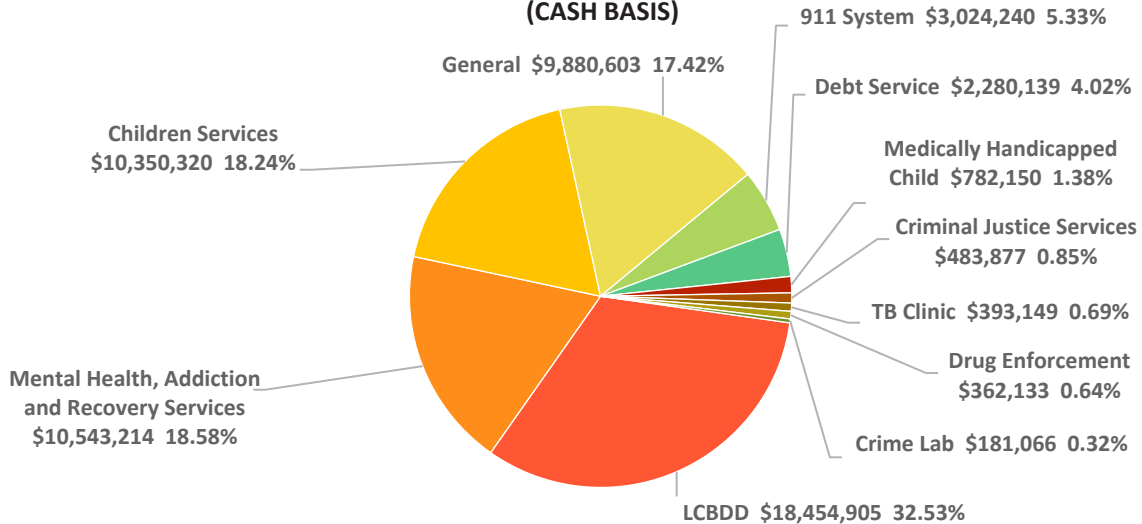
PRINCIPAL TAXPAYERS

2022



PROPERTY TAX COLLECTIONS 2022 BY FUND

(CASH BASIS)



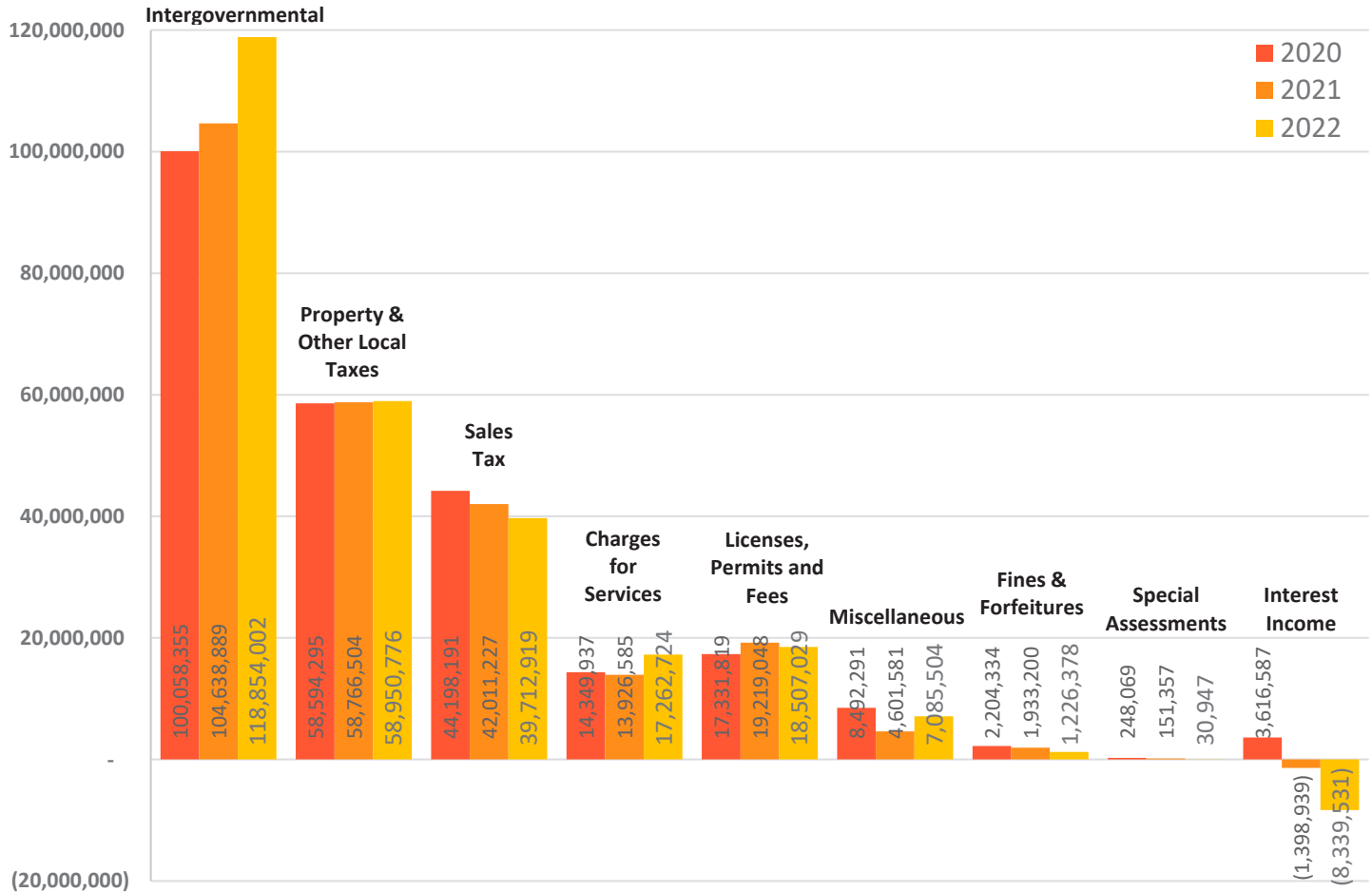
Source: Lorain County Auditor

GOVERNMENTAL REVENUES

Governmental fund reporting focuses on those sources, uses and balances of current financial resources. The revenues presented here have been reported for governmental funds (encompassing the general, special revenue, capital projects and debt service funds). The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities. The following chart and comparative analysis summarize revenues by source, and shows changes in trends of the last three years:

Governmental Fund Type Revenues

For the Years Ended December 31



Intergovernmental revenues are monies received from the State of Ohio and the Federal government which include local government, homestead and rollbacks, gasoline excise tax, motor vehicle license fees and numerous grants and allocations. Property taxes include real estate and manufactured home taxes. Lorain County receives a 0.50% sales tax for the County General fund and 0.25% sales tax for the operation and maintenance of the County jail. Charges for services are fees charged by the various County offices for services rendered. Licenses, permits and fees include dog, marriage, vendor and cigarette licenses as well as other miscellaneous permits and fees. Miscellaneous revenue are revenues not included in any other category. Fines and forfeitures are imposed by the courts or the Ohio Revised Code. Special assessments are assessed on property owners for capital projects. Interest income is revenue earned on the County's deposits and investments.

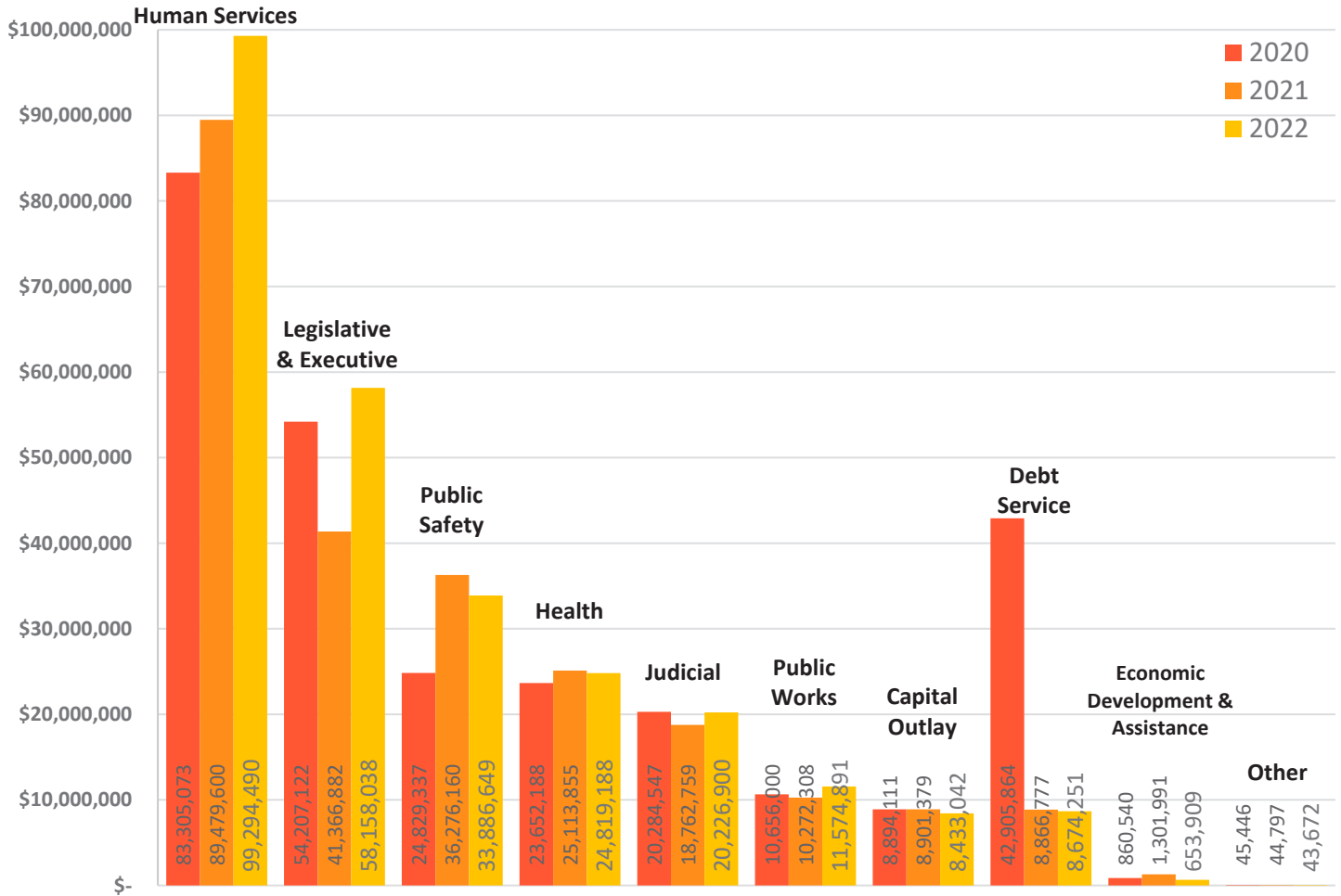
There was an overall increase in revenues of \$9,441,296. The major factors in the overall increase of revenues from 2021 to 2022 was primarily due to an increase in intergovernmental revenue (due to receipt of American Rescue Plan Act federal grant); There were offsetting decreases in sales tax (due to the repeal of the additional ¼% sale tax). The negative interest income is due to the current poor market conditions adversely affecting the county's investments.

GOVERNMENTAL EXPENDITURES

The expenditures presented here have been reported for governmental funds (encompassing the general, special revenue, capital projects and debt service funds). The modified accrual basis of accounting is used, which means that expenditures are recognized when the liability is incurred. The following chart and comparative analysis summarize expenditures by source, and shows trends in the last three years:

Governmental Fund Type Expenditures

For the Years Ended December 31



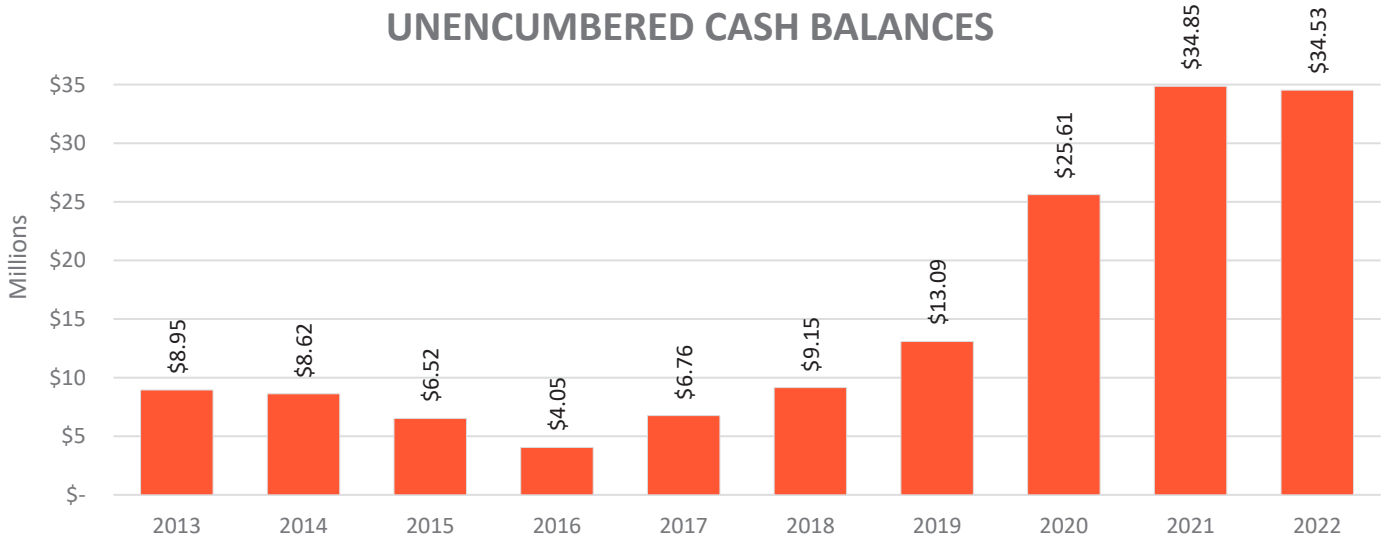
Human Services includes Job & Family Services, Children Services, LCBDD, Veterans Services, Workforce Development, Child Support Enforcement and others. Health includes Mental Health, Addiction & Recovery Services (MHARS), Vital Statistics, Solid Waste, Dog and Kennel, TB Clinic and others. Legislative and Executive includes the Commissioners, Auditor, Treasurer, Prosecuting Attorney, Records Center, Board of Elections, Recorder, Building Maintenance, Real Estate Assessment and others. Public Safety includes the Sheriff, Coroner, 9-1-1 System, Community Disaster Services, Jail Facility Operations and others. Judicial includes the Court of Appeals, Common Pleas Court, Domestic Relations, Probate Court, Clerk of Courts, Municipal Court, Veterans Court, Law Library and others. Capital outlay is expenditures for capitalized equipment, land, buildings and construction projects. Public works includes the Engineer, MVGT, Bascule Bridge, Ditch Maintenance and others. Debt service is payments of principal and interest on outstanding debt obligations. Economic development and assistance includes CDBG, NSP, CHIP, EPA grants and others.

There was an overall increase in expenditures of \$25,378,522. The major factors in the overall increase of expenditures from 2021 to 2022 were significant increases in Legislative & Executive spending due to an increase in American Rescue Plan Act (ARPA) grant funds; there were also increases in Human Services expenditures due to increases in spending by Children Services and MHARS, offset by the decrease in Public Safety due to a reduction in personnel related expenditures that were paid for with funds compliant with ARPA.

GENERAL FUND

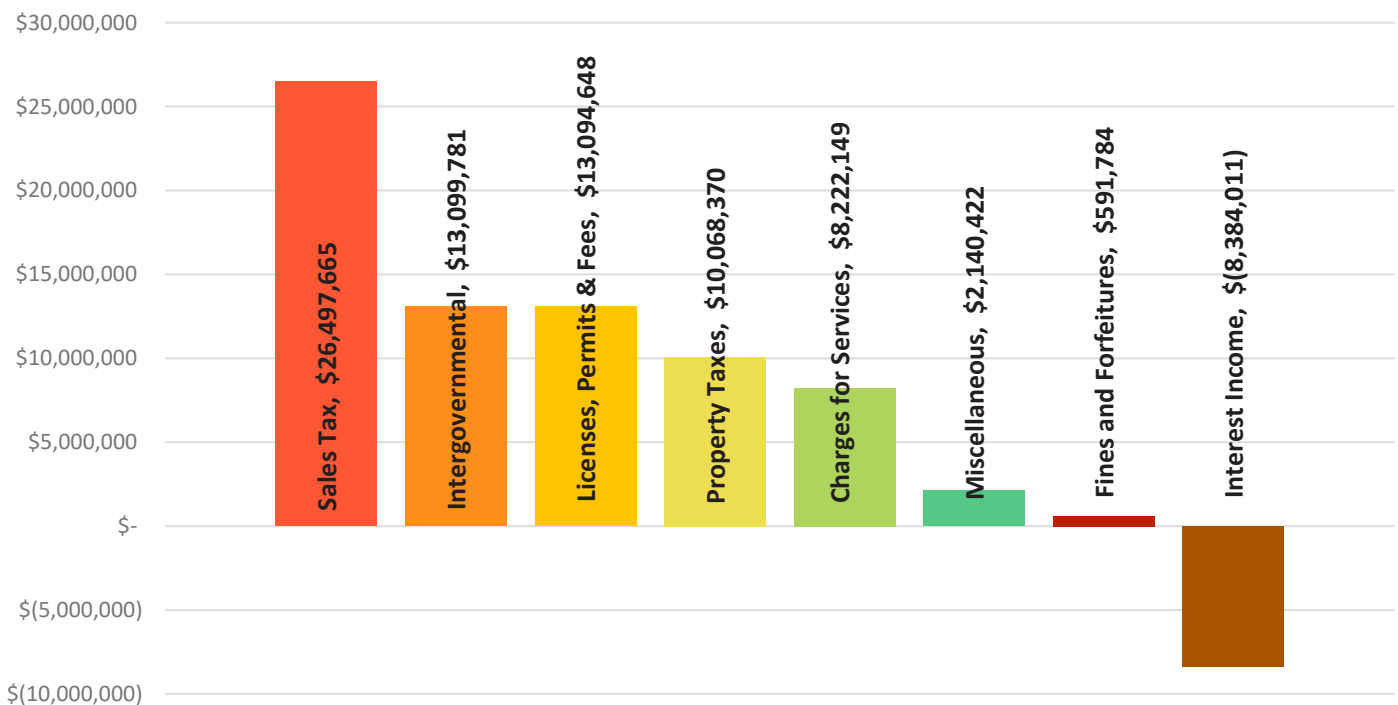
The amounts in the chart below are the General fund unencumbered cash balances (ending fund balance less encumbrances on a non-GAAP basis) for the last ten years. That is the unexpended cash balances less any monies encumbered and set aside for outstanding expenditures incurred in the reported year but not paid until the following year.

GENERAL FUND UNENCUMBERED CASH BALANCES

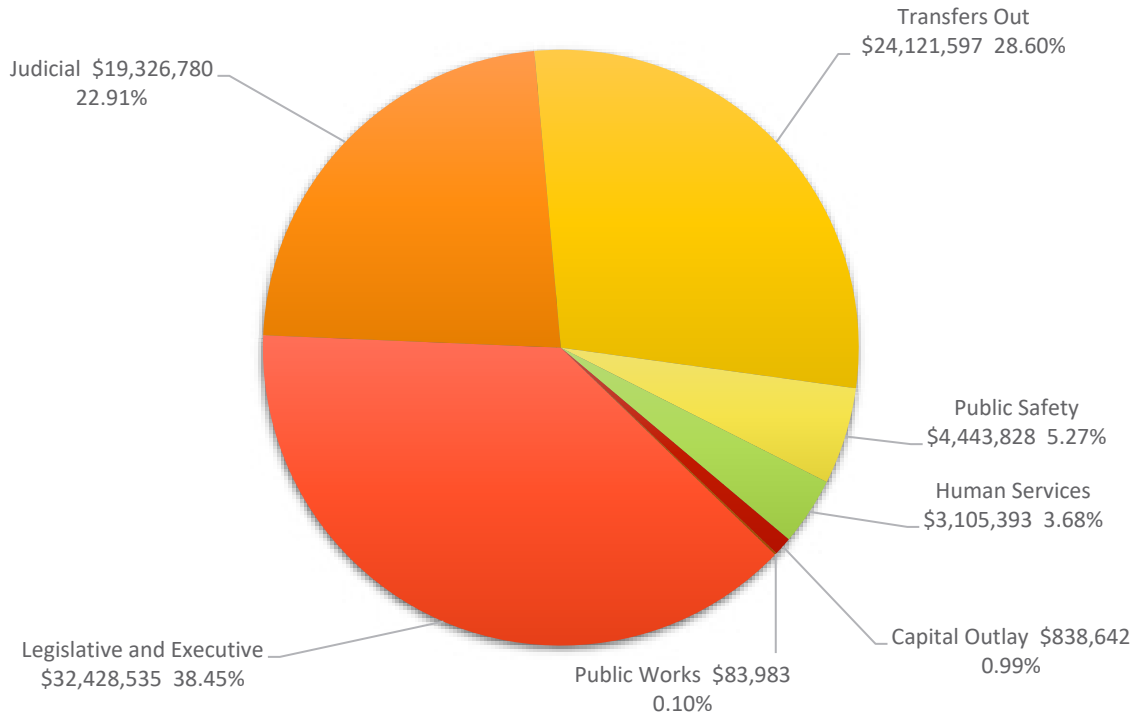


The revenues and expenditures presented here have been reported for the General fund. The General fund is the primary operating fund of the County. The modified accrual basis of accounting is used, which means that revenues are recognized when they become measurable and available to pay current period liabilities and expenditures are recorded when the liability is incurred.

General Fund Revenues and Operating Transfers In For the Year Ended December 31, 2022



**General Fund Expenditures and Transfers Out
By Function and Department
For the Year Ended December 31, 2022**



Legislative and Executive

Commissioners	\$ 2,922,238
Auditor	1,812,687
Treasurer	546,086
Prosecuting Attorney	2,337,615
Records Center	300,689
Board of Elections	3,953,828
Community Maintenance	5,248,984
Community Development	811,047
Recorder	654,382
Certificate of Title	973,657
Recorder's Equipment	106,701
Port Authority	-
Insurance/Pension/Taxes	10,805,766
Miscellaneous	1,954,855
Total Legislative and Executive	32,428,535

Judicial

Court of Appeals	142,105
Common Pleas Court	5,589,782
Domestic Relations	9,997,306
Probate Court	769,562
Clerk of Courts	1,153,949
Municipal Court	1,674,076
Total Judicial	19,326,780

Public Safety

Coroner	924,721
Sheriff	3,262,620
Community Disaster Services	256,487
Total Public Safety	4,443,828

Public Works

Engineer	83,983
Soil & Water	-
Total Public Works	83,983

Health

Vital Statistics	3,458
Total Health	3,458

Human Services

Veteran Services Commission	3,083,992
Workforce Development Agency	21,401
Total Human Services	3,105,393

Capital Outlay

	838,642
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Transfers Out

	24,121,597
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Total General Fund Expenditures	\$ 84,352,216
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The above expenditures are broken down by General fund department. Transfers Out are payments made by the General fund to other County funds.

PROPERTY TAXES

Tax Rates for Lorain County – Tax Year 2021, Collected in 2022

TAXING DISTRICT	District No.	County Levies	Township Levies	County Health Levy	School Levies	Vocational School Levies	City or Village Levies	Full Tax Rate	Res/Ag Effective Tax Rate	Comm/Ind Effective Tax Rate
Amherst Township										
Firelands LSD	1	15.302	6.30	0.50	53.782	2.45	0.00	78.334	50.615749	52.294561
Elyria CSD	2	15.302	6.30	0.50	72.440	2.45	2.80	99.792	62.492335	74.276352
Oberlin CSD	3	15.302	6.30	0.50	63.750	2.45	4.75	93.052	54.395759	57.052234
Amherst EVSD	4	15.302	6.30	0.50	72.360	2.45	0.00	96.912	53.646616	59.934959
Amherst City										
Firelands LSD	6	15.302	0.00	0.50	53.782	2.45	4.20	76.234	49.064652	50.733626
Amherst EVSD	7	15.302	0.00	0.50	72.360	2.45	4.20	94.812	52.095519	58.374024
Amherst Township/South Amherst Village										
Firelands LSD	8	15.302	1.00	0.50	53.782	2.45	5.20	78.234	51.067843	52.730026
Avon City										
Avon LSD	10	15.302	0.00	0.50	57.286	2.45	9.95	85.488	61.287083	63.553110
Avon Lake City										
Avon Lake CSD	11	15.302	0.00	0.50	69.785	2.45	7.98	96.017	59.772190	71.215784
Brighton Township										
Wellington EVSD	12	15.302	12.95	0.50	34.350	2.45	0.00	65.552	51.730786	54.039390
Brownhelm Township										
Firelands LSD	13	15.302	5.43	0.50	53.782	2.45	0.00	77.464	50.164962	51.320025
Vermilion LSD	14	15.302	5.43	0.50	68.675	4.45	0.00	94.357	50.474951	72.932228
Brownhelm Township/Vermilion City										
Firelands LSD	15	15.302	1.15	1.00	53.782	2.45	11.75	85.434	58.269789	60.089227
Vermilion LSD	16	15.302	1.15	1.00	68.675	4.45	11.75	102.327	58.579778	81.701430
Camden Township										
Firelands LSD	19	15.302	8.73	0.50	53.782	2.45	0.00	80.764	52.451789	54.715613
Camden Township/Kipton Village										
Firelands LSD	20	15.302	6.45	0.50	53.782	2.45	11.90	90.384	57.590444	60.965953
Carlisle Township										
Keystone LSD	21	15.302	7.50	0.50	56.970	2.45	2.80	85.522	53.005051	58.455180
Midview LSD	22	15.302	7.50	0.50	53.810	2.45	0.00	79.562	54.982908	56.901804
Elyria CSD	23	15.302	7.50	0.50	72.440	2.45	2.80	100.992	63.651879	75.637786
Oberlin CSD	24	15.302	7.50	0.50	63.750	2.45	4.75	94.252	55.555303	58.413668
Columbia Township										
Columbia LSD	25	15.302	9.10	0.50	56.299	2.45	0.00	83.651	54.506474	56.907069
Olmsted Falls CSD	26	15.302	9.10	0.50	106.900	3.09	0.00	134.892	71.869425	76.049291
Strongsville CSD	27	15.302	9.10	0.50	86.980	3.09	0.00	114.972	60.419867	72.142582
Eaton Township										
Midview LSD	28	15.302	5.80	0.50	53.810	2.45	0.00	77.862	53.485550	55.083073
Columbia LSD	29	15.302	5.80	0.50	56.299	2.45	0.00	80.351	52.573831	54.540813
Eaton Township/Elyria City										
Midview LSD	30	15.302	4.88	0.50	53.810	2.45	2.38	79.322	54.945550	56.543073
Elyria Township										
Elyria CSD	31	15.302	9.78	0.50	72.440	2.45	2.80	103.272	65.325028	76.855902
Keystone LSD	32	15.302	9.78	0.50	56.970	2.45	2.80	87.802	54.678200	59.673296
Elyria City										
Elyria CSD	33	15.302	0.00	0.50	72.440	2.45	7.00	97.692	61.174516	72.943158
Midview LSD	34	15.302	0.00	0.50	53.810	2.45	4.20	76.262	52.505545	54.207176
Keystone LSD	70	15.302	0.00	0.50	56.970	2.45	6.58	81.802	50.107688	55.340552
Grafton Township										
Midview LSD	35	15.302	7.76	0.50	53.810	2.45	0.00	79.822	55.132821	56.924984
Grafton Village										
Midview LSD	36	15.302	0.00	0.50	53.810	2.45	4.76	76.822	53.065545	54.767176
Henrietta Township										
Firelands LSD	37	15.302	7.60	0.50	53.782	2.45	0.00	79.634	52.072046	54.146666

TAXING DISTRICT	District No.	County Levies	Township Levies	County Health Levy	School Levies	Vocational School Levies	City or Village Levies	Full Tax Rate	Res/Ag Effective Tax Rate	Comm/Ind Effective Tax Rate
Huntington Township/Wellington Village										
Black River LSD	38	15.302	9.65	0.50	51.300	3.05	2.40	82.202	52.544445	54.583728
Huntington Township										
Black River LSD	39	15.302	12.05	0.50	51.300	3.05	0.00	82.202	52.544445	54.583728
LaGrange Township										
Keystone LSD	40	15.302	7.21	0.50	56.970	2.45	2.80	85.232	53.015351	58.726203
LaGrange Township/LaGrange Village										
Keystone LSD	41	15.302	4.68	0.50	56.970	2.45	8.10	88.002	55.431127	61.469178
Lorain City										
Firelands LSD	17	15.302	0.00	0.50	53.782	2.45	7.40	79.434	51.926934	53.845812
Lorain CSD	42	15.302	0.00	0.50	71.270	0.00	7.66	94.732	57.690430	78.144787
Amherst EVSD	43	15.302	0.00	0.50	72.360	2.45	5.90	96.512	53.457801	59.986210
Vermilion LSD	44	15.302	0.00	0.50	68.675	4.45	7.10	96.027	51.936923	75.158015
Clearview LSD	45	15.302	0.00	0.50	55.630	2.45	4.33	78.212	56.072234	58.673162
Elyria CSD	68	15.302	0.00	0.50	72.440	2.45	9.70	100.392	63.303520	75.327603
Penfield Township										
Keystone LSD	46	15.302	9.78	0.50	56.970	2.45	2.80	87.802	55.018447	60.572190
Pittsfield Township										
Keystone LSD	47	15.302	8.90	0.50	56.970	2.45	2.80	86.922	53.273685	59.403468
Oberlin CSD	48	15.302	8.90	0.50	63.750	2.45	4.75	95.652	55.823937	59.361956
Wellington EVSD	49	15.302	10.15	0.50	34.350	2.45	0.00	62.752	48.347553	50.971439
North Ridgeville City										
North Ridgeville CSD	50	15.302	0.00	0.50	48.410	2.45	13.50	80.157	58.534633	62.914034
Rochester Township										
New London LSD	51	15.302	8.43	0.50	31.950	4.45	0.00	60.632	44.454571	48.299850
Mapleton LSD	52	15.302	9.68	0.50	45.100	5.20	0.00	75.782	45.352004	49.636019
Wellington EVSD	53	15.302	9.68	0.50	34.350	2.45	0.00	62.282	48.657589	50.932930
Rochester Township/Rochester Village										
New London LSD	54	15.302	6.15	0.50	31.950	4.45	5.50	63.852	47.426743	51.519850
Wellington EVSD	55	15.302	7.40	0.50	34.350	2.45	5.50	65.502	51.629761	54.152930
New Russia Township										
Keystone LSD	56	15.302	3.55	0.50	56.970	2.45	2.80	81.572	49.588505	54.959343
Firelands LSD	57	15.302	3.55	0.50	53.782	2.45	0.00	75.584	48.358747	50.160158
Oberlin CSD	58	15.302	3.55	0.50	63.750	2.45	4.75	90.302	52.138757	54.917831
New Russia Township/South Amherst Village										
Firelands LSD	59	15.302	0.40	0.50	53.782	2.45	5.20	77.634	50.467843	52.130026
Oberlin City										
Oberlin CSD	60	15.302	1.15	0.50	63.750	2.45	14.49	97.642	58.526822	61.663552
Sheffield Township										
Clearview LSD	61	15.302	15.13	0.50	55.630	2.45	0.00	89.012	63.755275	67.767112
Sheffield Lake City										
Sheffield Lake CSD	64	15.302	0.00	0.50	65.030	2.45	19.36	102.642	66.332800	70.199793
Sheffield Village										
Sheffield Lake CSD	65	15.302	0.00	0.50	65.030	2.45	5.35	88.632	61.077404	63.740410
Wellington Township										
Wellington EVSD	66	15.302	10.63	0.50	34.350	2.45	0.00	63.232	49.607770	51.642477
Wellington Township/Wellington Village										
Wellington EVSD	67	15.302	8.15	0.50	34.350	2.45	4.10	64.852	51.227770	53.262477

Lorain County Levies:

General Fund	1.300	Developmental Disabilities	3.207
Bond Retirement	0.300	Mental Health	1.800
Metropolitan Park	1.600	T.B. Clinic	0.065
Children Services	1.800	Anti-Drug Enforcement	0.250
Community College	4.400	Criminal Justice Services	0.080
911 System	0.500	Total County Levies	15.302

TAX RATES EXPRESSED IN MILLS

Mill = \$1 in Taxes for every \$1,000 in Taxable Values

These tax tables break down property taxes by taxing authority. Property taxes are calculated by multiplying the assessed value (35% of appraised market value) by the effective tax rate.

LORAIN COUNTY

ELECTED OFFICIALS

AS OF DECEMBER 31, 2022

AUDITOR

J. Craig Snodgrass, CPA, CGFM

CLERK OF COURTS

Tom Orlando

COMMISSIONERS

David Moore

Michelle Hung

Matt Lundy (term ended 12/31/2022)

Jeff Riddell (term commenced 01/01/2023)

COMMON PLEAS COURT JUDGES

John R. Miraldi

Raymond Ewers

Christopher Rothgery

James Miraldi

Chris Cook

Mark Betleski (term ended 12/31/2022)

Melissa Kobasher (term commenced
01/01/23)

CORONER

Dr. Stephen Evans

DOMESTIC RELATIONS JUDGES

Frank Janik

Lisa I. Swenski

Sherry Glass Strohsack

ENGINEER

Kenneth P. Carney

PROBATE COURT JUDGE

James T. Walther

PROSECUTING ATTORNEY

J.D. Tomlinson

RECORDER

Mike Doran

SHERIFF

Phil R. Stammitti

TREASURER

Daniel J. Talarek