Erie County

Popular Annual Financial Report

For the year ended December 31, 2007

Erie County Commissioner - Thomas M. Ferrell, Jr.

Erie County Commissioner - Nancy C. McKeen

Erie County Commissioner - William J. Monaghan

ISSUED BY THOMAS J. PAUL, ERIE COUNTY AUDITOR

Table of Contents

Table of Contents 2
Introduction from Thomas J. Paul 3
An Overview of the County Auditor's Office 4
Your Erie County Government 6
Erie County Demographics 8
Overview of Erie County Finances 10
Property Tax Rates for Tax Year 2007 16
Looking Forward 18
Erie County Elected Officials 20

Dear Erie County Residents,

The Erie County Auditor's Office proudly presents the County's first ever Popular Annual Financial Report (PAFR). It was primarily created to provide a working document 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 Comprehensive Annual Financial Report (CAFR), 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, Mary Taylor. Its purpose is to provide readers a summary of Erie County's financial activity in an easily understandable format.

The 2007 CAFR was audited by the office of Clifton Gunderson, LLP and received an unqualified opinion. For those seeking the more detailed information contained in the CAFR, a copy is available at the Erie County Auditor's office, or on our website at http://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,

Thomas J. Paul, Erie County Auditor

Overview of the Erie County Auditor's Office

CHIEF FISCAL OFFICER (Finance and Payroll)

As Chief Fiscal Officer of your county, the Auditor is the bookkeeper for all county elected officials and many of the county agencies such as Human Services and Children Services. 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 County Auditor's duty to make sure that financial records are kept properly. As Chief Fiscal Officer in Erie County, the Auditor is required by law to prepare the County's Annual Financial Report. Erie County prepares a Comprehensive Annual Financial Report, which is a complete and full disclosure of all financial events 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 APPRAISAL AND ASSESSMENT

Erie County has 46,722 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 reappraisal is mandated by Ohio law every six years with an update at the three year midpoint. The Auditor's office maintains a detailed record of the appraisal of each parcel in the County. These records are open for public inspection.

For taxation purposes, you are assessed at 35% of fair market value.

REAL ESTATE TAXES AND 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.

Annually, the Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation found on this list.

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 taxing districts (townships and schools) in the same manner as real estate taxes.

ESTATE TAX

The County Auditor acts as an agent for the Tax Commissioner of Ohio. The monies collected from this source are distributed by law: 80% to the taxing district in which the decedent had resided or owned property and the remainder to the State of Ohio.

Overview of the Erie County Auditor's Office

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 assure that the local governments do not spend more than they can expect to receive;
- Distributing taxes to local governments including: real estate, personal property, cigarette, estate, gasoline, motor vehicle, and other taxes; and
- Consulting, advising, and assisting local governments and county departments on proper governmental accounting procedures.

WEIGHTS AND 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, such as scales, scanners, retail motor fuel dispensers and meters. The Auditor is charged with the legal responsibility of ensuring that all State and National 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 and the National Type Evaluation Program. Audits and tests are performed on Random Packed items a store may weigh such as meats, cheeses and produce. They are also performed on 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. Price Verification tests are also performed to make sure there is no misrepresentation of pricing.

The Sealer of Erie County is responsible for testing over 809 gas pumps and meters and over 1570 devices in the County. Look for the Yearly County seal on those devices inspected and tested to be assured that they were correct, accurate and sealed. Again, 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 and Measures Division at (419) 626-7746. For web information concerning Weights and Measures go to www.owma.net and be sure to checkout the link www.Pueblo.gsa.gov/cic_text/money/whatupay/whatupay.htm -A Consumers Guide to Getting What You Pay For. It is very informative.

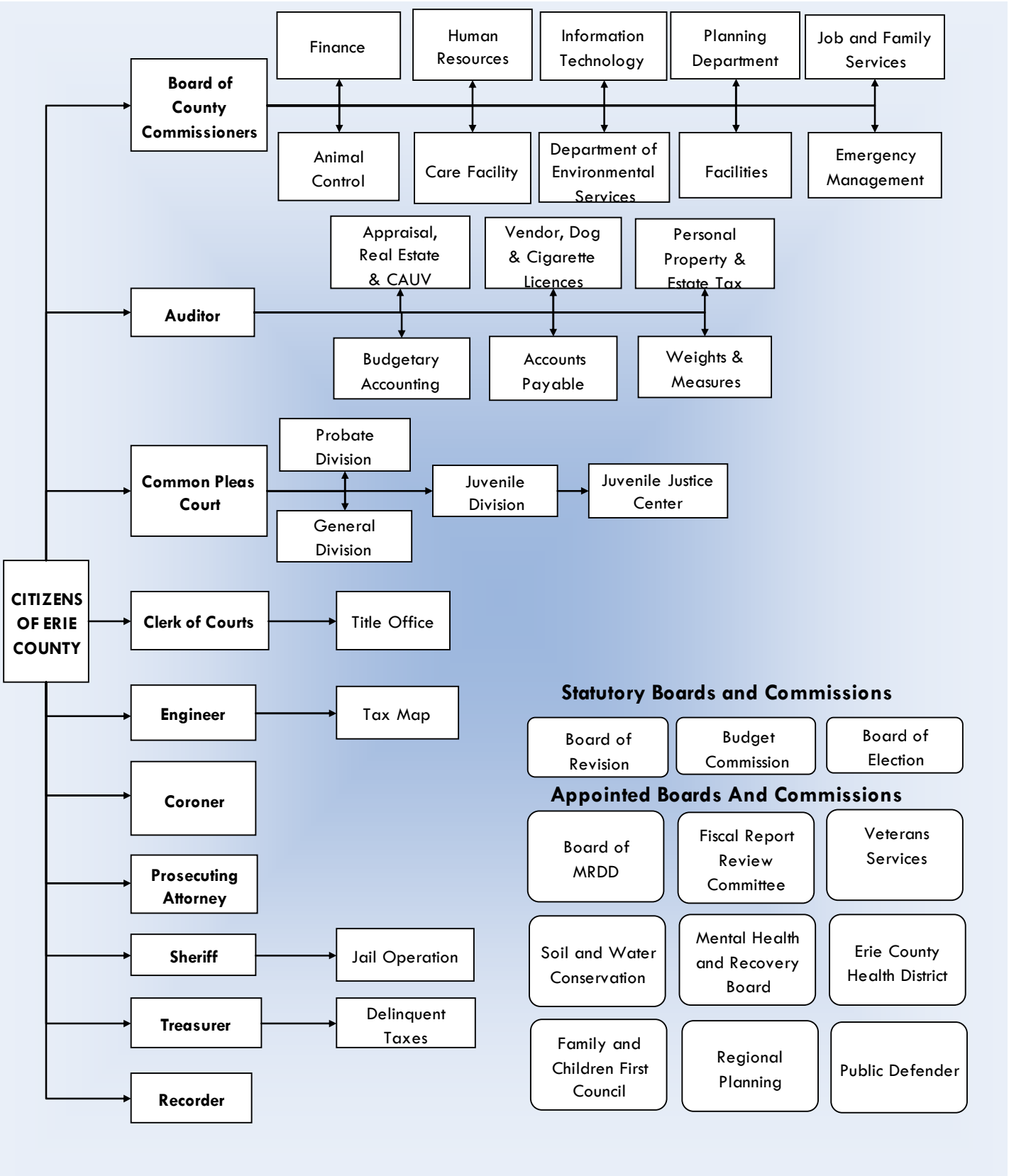
LICENSES

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

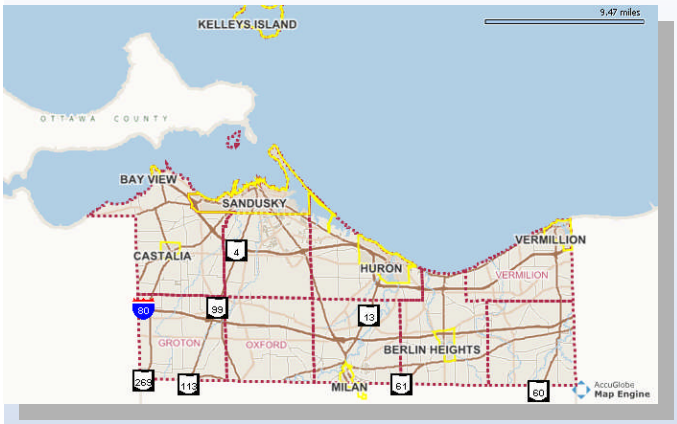
- Secretary of the Budget Commission
- Secretary of the Board of Revision
- Secretary of the Fiscal Report Review Committee
- Chair of the Tax Incentive Review Council
- Member of the Records Commission

Your Erie County Government



Your Erie County Government

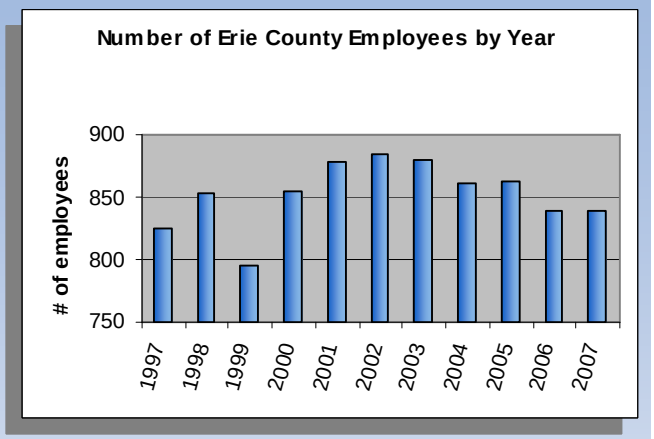
Erie County was formed by an Act of the Ohio General Assembly on March 16, 1938. It borders Lake Erie in north central Ohio, extending 28 miles in an East-West direction and 11 miles in a North-South direction. Sandusky is 55 miles East of Toledo, 60 miles West of Cleveland, and 106 miles North of Columbus. The area is 264 square miles with 8,560 acres of wetlands. The mean temperature is 49 degrees and the average rainfall is 45.03 inches.



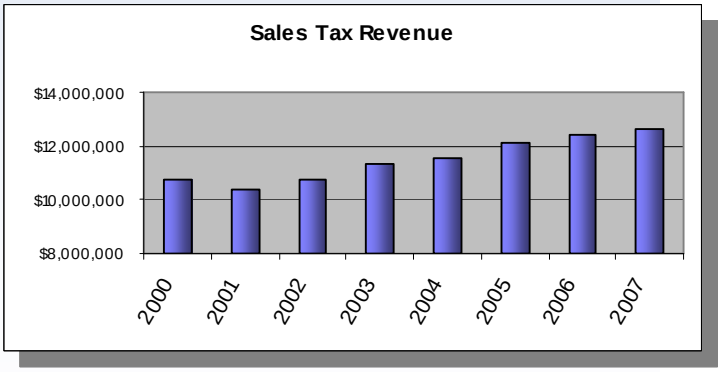
Erie County is made up of three cities, five villages and nine townships. They are the cities of Huron, Sandusky and Vermilion; the villages of Bay View, Berlin Heights, Castalia, Kelleys Island, and Milan; as well as the townships of Berlin, Florence, Groton, Huron, Margaretta, Milan, Oxford, Perkins and Vermilion.

Erie County is governed by the Board of County Commissioners that functions as both the executive and legislative branch of the county. The Board is made up of three commissioners who serve terms of four years each. In addition to the County Auditor, who serves as the Chief Fiscal Officer, there are seven other elected officials whom operate independently following legislation in the Ohio Revised Code. These elected officials also serve four year terms and include the following: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Erie County also has five Judges elected to six year terms. There are two judges in the Common Pleas Court, and one judge in each of the following areas: Probate Court, Juvenile Court and County Municipal Court.

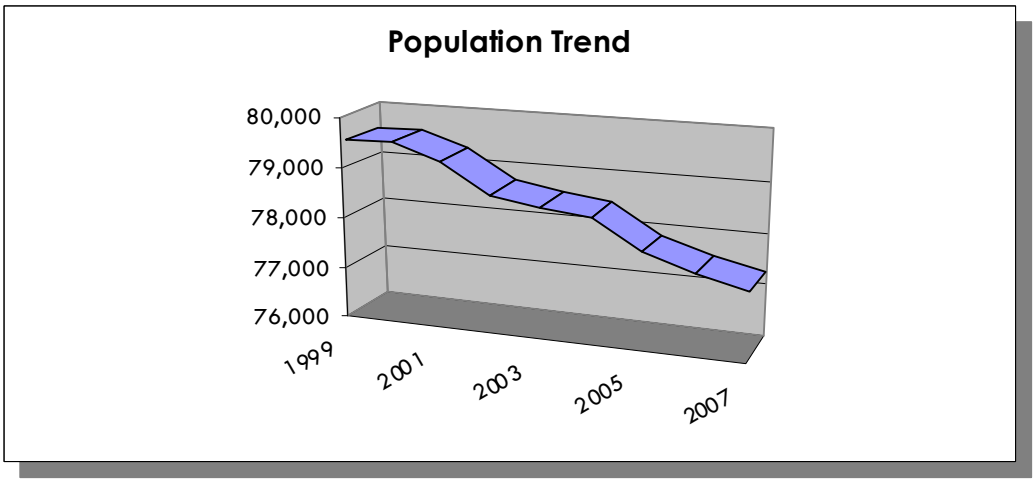
Erie County employed 839 employees in 2007. Most departments maintained or did not replace staff due to the County's austerity program.



The County's main source of revenue for the General Fund is derived from sales tax. Sales taxes have historically increased in the County over the past seven years. However, due to the recent economic conditions, they have begun to plateau, and are not expected to increase drastically in the near future.



Erie County Demographics



Population Trend

Year	Population
1998	79,861
1999	79,513
2000	79,551
2001	79,233
2002	78,666
2003	78,501
2004	78,411
2005	77,840
2006	77,536
2007	77,323

Population by Race - Based on 2000 Census Figures

	Number	Percent
Total Population	79,551	100.00%
White	70,427	88.53%
African-American	6,863	8.63%
Native American	163	0.20%
Asian	332	0.42%
Pacific Islander	6	0.01%
Other	441	0.55%
Two or more races	1,319	1.66%
Hispanic (of any race)	1,453	1.83%
Total Minority	9,955	12.51%

Population by Age - Based on 2000 Census Figures

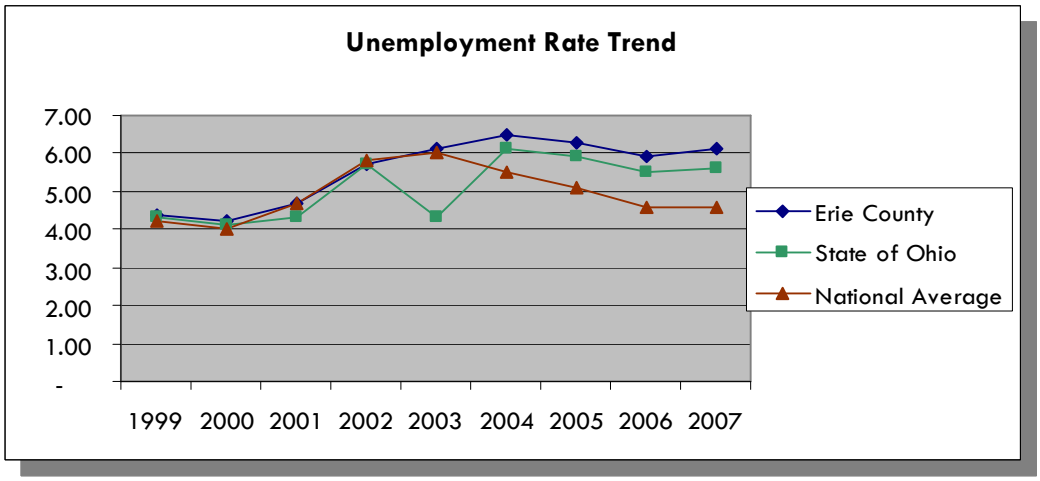
	Number	Percent
Total Population	79,551	100.00%
Under 6 years	5,714	7.18%
6 to 17 years	13,879	17.45%
18 to 24 years	5,726	7.20%
25 to 44 years	21,635	27.20%
45 to 64 years	20,222	25.42%
65 years and more	12,375	15.56%
Median Age	39.5	

Information on pages 8 and 9 found at www.ohioworkforceinformer.org, with the exception of top employers.

Erie County Demographics

TOP EMPLOYERS IN ERIE COUNTY

Employer	Employees	Rank	Percentage
Cedar Point (Seasonal)	4,500	1	10.56%
Cedar Point (Regular)	390	1	0.92%
Firelands Regional Medical Center	2,000	2	4.69%
ACH, LLC	1,660	3	3.90%
Delphi Automotive	1,091	4	2.56%
Kalahari Resort	850	5	2.00%
Erie County	839	6	1.97%
Lear Seating	750	7	1.76%
Sandusky City Schools	650	8	1.53%
Ohio Veterans Home	615	9	1.44%
Freudenberg-NOK	400	10	0.94%
Meijer Department Store	400	10	0.94%
Total Employment within the County	**42,600**		

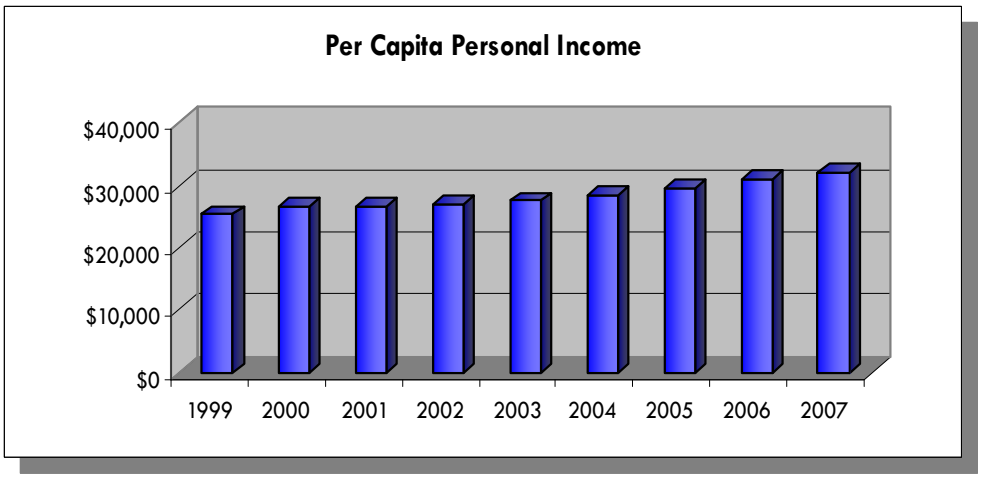


Unemployment Rate

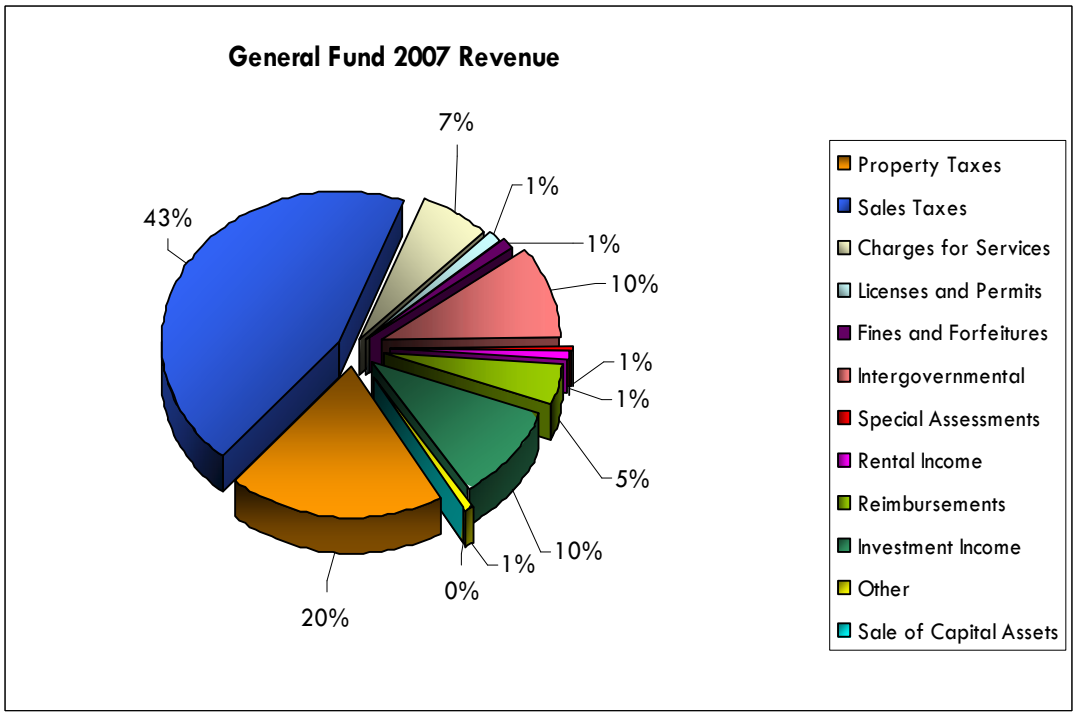
Year	Erie County	Ohio	National Average
1998	5.00	4.30	4.50
1999	4.40	4.30	4.20
2000	4.20	4.10	4.00
2001	4.70	4.30	4.70
2002	5.70	5.70	5.80
2003	6.10	4.30	6.00
2004	6.50	6.10	5.50
2005	6.30	5.90	5.10
2006	5.90	5.50	4.60
2007	6.10	5.60	4.60

Per Capita Personal Income

Year	Income
1998	28,852
1999	25,319
2000	26,746
2001	26,736
2002	27,056
2003	27,506
2004	28,551
2005	29,693
2006	30,881
2007	32,116



2007 Financial Review



General Fund 2007 Revenues	
Property Taxes	$ 5,640,171
Sales Taxes	$12,601,979
Charges for Services	$ 1,859,779
Licenses and Permits	$ 340,395
Fines and Forfeitures	$ 333,542
Intergovernmental	$ 2,851,780
Special Assessments	$ 176,419
Rental Income	$ 231,625
Reimbursements	$ 1,293,359
Investment Income	$ 2,910,845
Other	$ 193,593
Sale of Capital Assets	$ 18,171
	$28,451,658

Revenue Sources

Only selected definitions are further defined based on average reader understanding of terms.

Property Taxes - Includes taxes from real estate, personal property and manufactured home tax.

Charges for Services - Monies received from departments and agencies for fees paid by the public. Examples would include court costs and fees for recording deeds or transferring property.

Licenses and Permits - Licenses sold include Cigarette, Vendor and Kennel licenses.

Fines and Forfeitures - This revenue source would include fines incurred from the Courts.

Intergovernmental Revenue - Includes revenue such as local government funding from the State, Homestead and Rollback reimbursements from the State, Public Utility and Personal Property reimbursements from the State, as well as any grant revenue received from State and/or Federal sources.

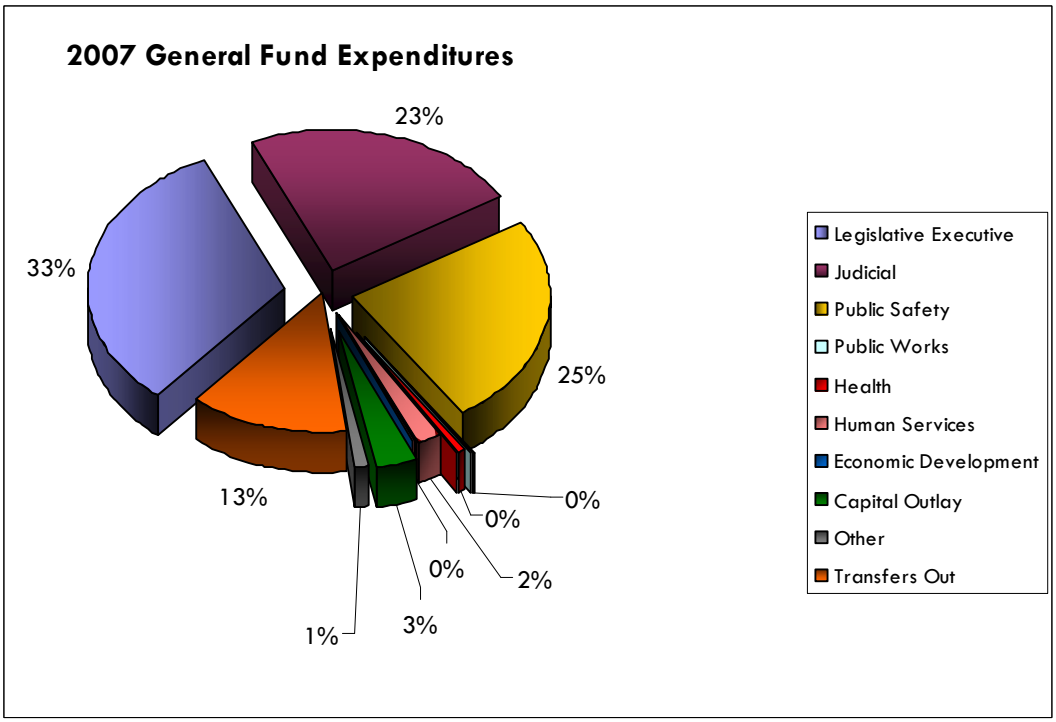
Rent - Includes rental revenue from the Health Department and Regional Planning.

Reimbursements - Includes reimbursements from other departments for services provided, such as vehicle maintenance, phone charges, custodial services, etc.

Other - Includes revenue sources that do not fit into any other category, such as copier charges, vending services, or overpayments.

Information on page 10 and 11 was taken from the Schedule of Revenues, Expenditures and Changes in Fund Balance for the General Fund found in the 2007 CAFR.

2007 Financial Review



General Fund 2007 Expenditures	
Legislative Executive	$ 9,019,412
Judicial	$ 6,414,785
Public Safety	$ 6,826,525
Public Works	$ 116,704
Health	$ 129,460
Human Services	$ 500,212
Economic Development	$ 104,221
Capital Outlay	$ 924,218
Other	$ 301,150
Transfers Out	$ 3,687,657
	$28,024,344

Services Rendered

Only selected definitions are further defined based on average reader understanding of terms.

Legislative and Executive - These are expenses incurred for the following offices: Commissioners, Finance, Human Resources, Microfilm, Information Technology (IT), Facilities Maintenance, Auditor, Treasurer, Prosecutor, Board of Elections, Recorder and the Tax Map.

Judicial - These are expenses incurred for the courts, which include the Probate Court, Common Pleas Court, Juvenile Court and the County Municipal Court.

Public Safety - These are expenses incurred for the Sheriff's department.

Public Works - These are expenses incurred from the Engineer's department for ditch maintenance.

Health - These are expenses incurred for the Coroner's Office.

Human Services - These are expenses incurred for Veteran's Services.

Capital Outlay - These are expenses that relate to purchases of equipment, or construction projects. In 2007, the departments that had capital outlay expenditures included IT, Facilities, Auditor, Common Pleas Court, Adult Probation and the Sheriff's Department.

Transfers Out - Includes transfers to the following departments: $346,555 to Public Assistance; $1,284,375 to Children's Services; $7,156 to Development Rotary; $725,000 to Public Defender; $51,517 to Emergency Management; $885,886 for General Obligation Bond payments; $248,500 to the Capital Improvement Fund; $43,000 to the Jail Improvement fund; $42,000 to the Courthouse Construction fund; and $53,668 to the Self-Insurance fund.

2007 Financial Review

STATEMENT OF REVENUES AND EXPENDITURES		
	2007	2006
Revenues		
Property Taxes	11,570,772	11,047,974
Sales Taxes	14,657,463	14,061,737
Charges for services	39,711,330	38,161,166
Licenses and Permits	584,341	580,402
Fines and Forfeitures	698,973	803,545
Intergovernmental	24,862,622	27,472,089
Special Assessments	1,145,758	723,456
Investment Income	3,454,097	2,670,596
Rental Income	231,625	222,173
Reimbursements	1,891,073	2,214,300
Other	1,512,462	1,848,805
Capital Contributions	2,879,114	7,992,305
Proceeds from Sale of Bonds	12,594,055	55,525
Premium on Issuance of Bonds	344,663	
Issuance of Notes	10,000,000	13,675,000
Capital Lease Transaction	213,668	46,770
Transfers In	5,448,933	4,367,810
Total Revenues	131,800,949	125,943,653
Expenses		
Legislative and Executive	12,279,250	11,640,810
Judicial	6,880,378	6,431,119
Public Safety	10,149,317	9,592,517
Public Works	6,871,866	6,772,270
Health	8,387,225	8,022,783
Human Services	15,626,220	13,672,942
Economic Development and Assistance	580,658	1,101,319
Other	380,565	255,790
Capital Outlay	1,126,718	1,810,481
Principal Retirement	24,588,967	16,100,128
Interest and Fiscal Charges	3,909,890	4,409,867
Bond Issuance Costs	172,111	-
Business-Type Activities	25,298,015	34,729,323
Claims	7,127,143	7,748,785
Loss on Sale of Capital Assets	19,065	41,213
Transfers Out	5,448,933	4,367,810
Total Expenses	128,846,321	126,697,157
Revenues over Expenses	2,954,628	(753,504)

Definitions for certain items listed to the right - *Revenue definitions can be found on page 10.*

Legislative and Executive includes Commissioners, Finance, IT, HR, Facilities, Auditor, Treasurer, Recorder and Prosecutor.

Judicial includes all Courts.

Public Safety includes the Sheriff, Detention Center, Public Defender, and Emergency Management.

Public Works includes the Engineer Department.

Health includes the MRDD (Mental Retardation and Developmental Disabilities) Board, the Dog Warden, Solid Waste and the Coroner's Department.

Human Services includes the Department of Job and Family Services (Public Assistance, Child Services, Child Support) as well as the Senior Citizens levy.

Economic Development includes costs incurred through the County's Planning department and CDBG Program (Community Development Block Grant).

Business-Type Activities are costs incurred for the Water, Sewer and Landfill departments as well as the Care Facility.

Capital Outlay are expenses that relate to purchases of vehicles, equipment, infrastructure or construction projects that are not related to Water, Sewer or Care Facility projects.

Claims represent health insurance claims for employees.

Information above was taken from the Schedule of Revenues, Expenditures and Changes in Fund Balance for the Governmental and Proprietary Funds found in the 2007 and 2006 CAFRs. It has been condensed into a more understandable format for readers.

2007 Financial Review

STATEMENT OF NET ASSETS		
	2007	**2006**
Assets:		
Cash and Cash Equivalents	41,865,585	39,692,306
Receivables	28,865,630	26,637,690
Inventory	351,335	317,426
Other	605,362	345,972
Capital Assets (net)	185,483,612	180,398,372
Total Assets	257,171,524	247,391,766
Liabilities		
Amounts owed to Employees and Vendors	18,648,498	28,558,935
Short Term Debt	6,385,527	18,599,932
Long Term Debt	122,019,566	101,199,446
Total Liabilities	147,053,591	148,358,313
Total Net Assets	110,117,933	99,033,453

Information above was taken from the Statement of Net Assets for Governmental and Business Type Activities found in the 2007 and 2006 CAFRs. It has been condensed into a more understandable format for readers.

Note: The Statement of Revenues and Expenditures (found on the previous page), known in accounting terms as the "Income Statement", provides a record of the money received and spent during the year. The Statement of Net Assets (found on this page), known in accounting terms as the "Balance Sheet", provides a picture of the County's Financial Position at the end of the year. The financial data in the tables provided is presented in a non-GAAP basis, representing combinations of data that summarize the financial activity of Erie County's primary government without inclusion of component units.

Definitions for items listed above

Cash is the amount of physical cash held by the County, which includes cash on hand, checking accounts, and investment accounts.

Receivables are amounts owed to the County. This would include taxes, accounts, special assessments, loans and interest.

Inventory includes consumable items found in each department, which would include office supplies, gasoline, medicine, etc.

Other represents unamortized bond issuance costs.

Capital Assets includes water and sewer plants, infrastructure, land, vehicles, buildings, bridges, roads, etc. that provide an economic useful benefit of greater than one year.

Amounts owed to Employees and Vendors are funds the County owes individuals and companies who provided goods or services as of 12/31/07.

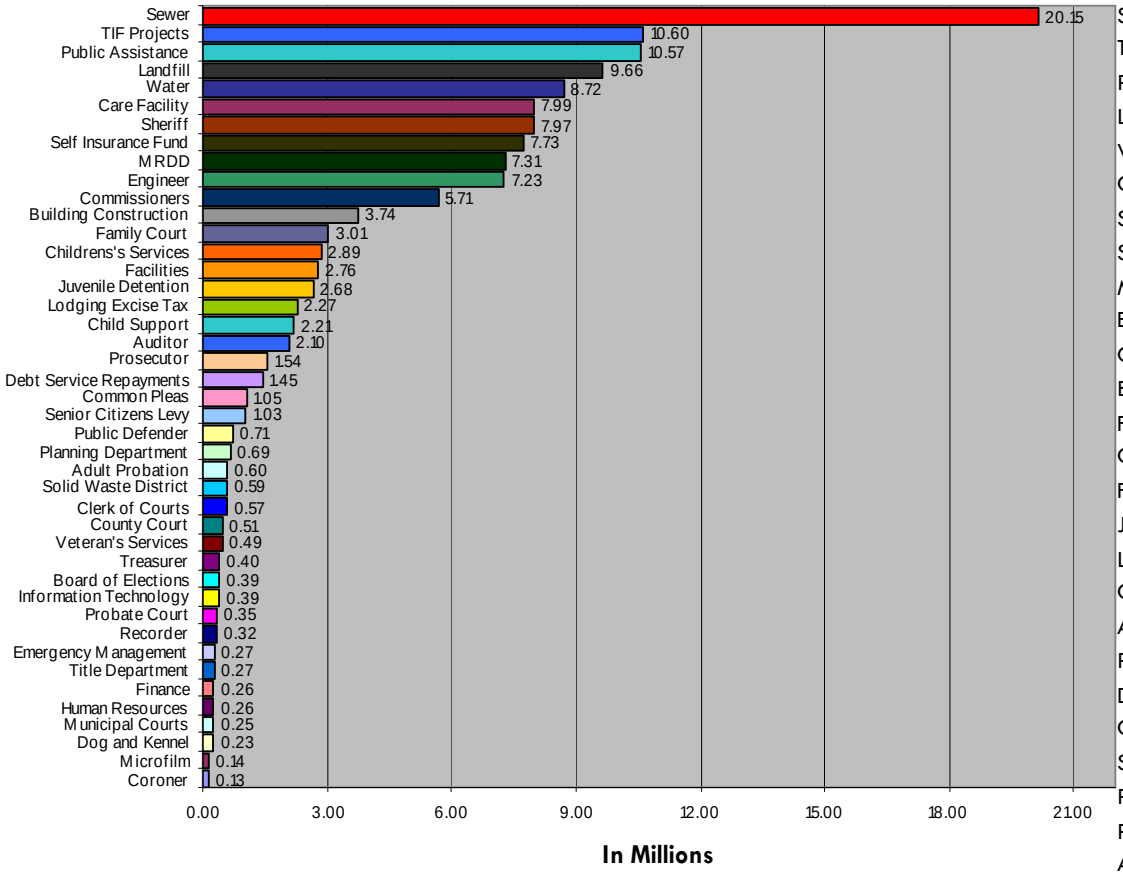
Short Term Debt is debt the County acquired that must be paid back within one year.

Long Term Debt is debt the County acquired that must be paid back after more than one year.

Total Net Assets represents the County's net worth.

2007 Financial Review

Where money was spent in 2007 (includes all funds):



Sewer	20,147,010
TIF Projects	10,601,902
Public Assistance	10,573,684
Landfill	9,659,970
Water	8,722,799
Care Facility	7,993,350
Sheriff	7,970,291
Self Insurance Fund	7,732,755
MRDD	7,311,520
Engineer	7,228,721
Commissioners	5,709,914
Building Construction	3,736,954
Family Court	3,010,841
Childrens's Services	2,893,783
Facilities	2,764,214
Juvenile Detention Facility	2,683,536
Lodging Excise Tax	2,267,519
Child Support Enforcement	2,209,884
Auditor	2,102,664
Prosecutor	1,543,222
Debt Service Repayments	1,450,895
Common Pleas	1,046,566
Senior Citizens Levy	1,034,065
Public Defender	710,987
Planning Department	689,497
Adult Probation	601,030
Solid Waste District	589,454
Clerk of Courts	573,088
County Court	507,757
Veteran's Services	491,249
Treasurer	399,517
Board of Elections	392,996
Information Technology	388,619
Probate Court	354,923
Recorder	320,446
Emergency Management	271,926
Title Department	270,159
Finance	264,509
Human Resources	260,588
Municipal Courts	251,148
Dog and Kennel	225,317
Microfilm	140,785
Coroner	129,460
	138,229,514

These numbers can be found in the 2007 CAFR under the Statement of Revenues, Expenditures and Changes in Fund Balances, Budget and Actual section. They are presented on a Non-GAAP Budgetary Basis.

Notes:

In 2007, most of the expenditures spent on sewer infrastructure were funded by OWDA (Ohio Water Development Authority) loans. The County currently has an agreement with the City of Sandusky to pay for 38.9% of improvements needed to the Sandusky Waste Water Treatment Plant, for Phase I and Phase II. In 2007, according to OWDA, $9,096,016 was expended for work completed for this project.

The TIF (Tax Incremental Financing) projects include Quarry Lakes and Kalahari, with $7,500,000 of the total representing debt repayments for Kalahari and $2,525,000 representing debt repayments for Quarry Lakes.

2007 Financial Review

Long-Term Obligations, at Year End

	Governmental Activities 2007	Business Type Activities 2007
General Obligation Bonds	19,554,295	33,974,651
Special Assessment Bonds	827,451	1,062,649
OWDA Loans	-	56,174,438
OPWC Loans	-	363,609
Capital Lease Obligation	215,195	242,820
Landfill Closure and Post Closure Liability	-	12,605,946
Compensated Absences	2,800,733	583,306
TOTAL	23,397,674	105,007,419

Business Type Activities represent debt for Water, Sewer and Landfill activities. Governmental Activities represent all other debt.

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, and the owners pay the County over a period of twenty years for the debt.

OWDA and OPWC LOANS These loans provide low-interest funding for infrastructure, primarily water and sewer.

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

LANDFILL CLOSURE AND POST CLOSURE LIAB. This liability shows what amount is needed to perform all closure and post closure care as of 12/31/07.

COMPENSATED ABSENCES This liability is due to employees for services provided to the County, where leave was earned but not taken as of 12/31/07.

Long-Term Obligations Trend Analysis

Includes Governmental and Business-Type Activities

	2004	2005	2006	2007
General Obligation Bonds	42,685,227	40,375,589	37,995,951	53,528,946
Special Assessment Bonds	3,069,477	2,565,778	2,197,448	1,890,100
OWDA Loans	30,358,660	38,117,141	44,013,072	56,174,438
OPWC Loans	563,607	539,025	451,317	363,609
Bond Anticipation Notes	13,450,000	15,120,000	18,675,000	-
Capital Lease Obligation	129,034	478,484	357,637	458,015
Landfill Closure and Post Closure Liability	9,908,703	11,465,610	12,901,717	12,605,946
Compensated Absences	2,292,753	1,880,289	3,207,236	3,384,039
TOTAL	102,457,461	110,541,916	119,799,378	128,405,093

Property Tax Rates for Tax Year 2007

DISTRICTS	County Levies	School Levies	Library Levies	Vocational School Levies	Township Levies	City or Village Levies	Full Tax Rate	Residential Agricultural Effective Tax Rate	Commercial Industrial Effective Tax Rate
BERLIN TOWNSHIP									
Berlin-Milan Schools	8.80	61.20	1.80	3.95	5.30	n/a	81.05	42.2525	51.0301
Berlin Heights Village	8.80	61.20	1.80	3.95	3.50	10.50	89.75	48.7771	56.9591
Huron Schools	8.80	75.15	0.90	3.95	5.30	n/a	94.10	47.2651	59.0649
FLORENCE TOWNSHIP									
Firelands Schools	8.80	47.06	0.00	2.45	6.10	n/a	64.41	39.7899	40.4647
Berlin-Milan Schools	8.80	61.20	1.80	3.95	6.10	n/a	81.85	43.3014	52.1607
Vermilion Schools	8.80	68.70	1.10	3.95	6.10	n/a	88.65	47.2523	70.6610
Western Reserve Schools	8.80	34.15	0.00	3.95	6.10	n/a	53.00	38.2075	39.4151
GROTON TOWNSHIP									
Bellevue Schools	8.80	37.95	1.00	3.95	5.75	n/a	57.45	45.1694	49.2548
Bellevue City	8.80	37.95	1.00	3.95	5.75	6.10	63.55	49.9238	55.2892
Margaretta Schools	8.80	56.80	0.00	3.95	5.75	n/a	75.30	41.0165	62.3846
Monroeville Schools	8.80	46.35	0.00	3.95	5.75	n/a	64.85	45.7071	46.5769
Perkins Schools	8.80	60.90	0.80	3.95	5.75	n/a	80.20	41.8067	47.0532
HURON TOWNSHIP									
Huron Schools	8.80	75.15	1.06	3.95	5.14	n/a	94.10	47.3156	59.1175
Huron City	8.80	75.15	0.90	3.95	0.40	4.90	94.10	47.2717	59.4654
Berlin-Milan Schools	8.80	61.20	1.96	3.95	5.14	n/a	81.05	42.3030	51.0826
Perkins Schools	8.80	60.90	0.96	3.95	5.14	n/a	79.75	41.5343	46.3628
MARGARETTA TOWNSHIP									
Margaretta Schools	8.80	56.80	0.00	3.95	10.70	n/a	80.25	44.5830	67.4945
Bay View Village	8.80	56.80	0.00	3.95	0.00	16.00	85.55	44.3657	69.6383
Castalia Village	8.80	56.80	0.00	3.95	9.20	8.66	87.41	50.3251	73.3991
Perkins Schools	8.80	60.90	0.80	3.95	10.70	n/a	85.15	45.3732	52.1631
MILAN TOWNSHIP									
Berlin-Milan Schools	8.80	61.20	1.80	3.95	5.30	n/a	81.05	41.8851	51.2271
Milan Village	8.80	61.20	1.80	3.95	4.30	8.80	88.85	45.9332	56.7812
Huron Schools	8.80	75.15	0.90	3.95	5.30	n/a	94.10	46.8977	59.2619
Perkins Schools	8.80	60.90	0.80	3.95	5.30	n/a	79.75	41.1164	46.5072
OXFORD TOWNSHIP									
Berlin-Milan Schools	8.80	61.20	1.80	3.95	4.50	n/a	80.25	41.2136	50.2767
Monroeville Schools	8.80	46.35	0.00	3.95	4.50	n/a	63.60	44.3453	45.0805
Perkins Schools	8.80	60.90	0.80	3.95	4.50	n/a	78.95	40.4449	45.5569
PERKINS TOWNSHIP									
Perkins Schools	8.80	60.90	0.80	3.95	10.20	n/a	84.65	44.6551	49.0584
VERMILION TOWNSHIP									
Vermilion Schools	8.80	68.70	1.10	3.95	5.10	n/a	87.65	45.9463	69.2779
Vermilion City	8.80	68.70	1.10	3.95	0.45	10.75	93.75	52.4801	75.8832
Berlin-Milan Schools	8.80	61.20	1.80	3.95	5.10	n/a	80.85	41.9954	50.7776
KELLEY'S ISLAND VILLAGE									
Kelley's Island Schools	8.80	14.15	0.80	3.95	n/a	8.25	35.95	29.4729	30.6393
SANDUSKY CITY									
Sandusky Schools	8.80	75.95	0.80	0.00	n/a	5.25	90.80	47.5369	59.6183
BELLEVUE CITY									
Bellevue Schools	8.80	37.95	1.00	3.95	n/a	6.10	57.80	44.6776	49.6991

Property Tax Rates - continued

Formula to Calculate Annual Property Tax (Gross)

Property Value x (0.35) x Effective Tax Rate / 1,000. To figure net tax, subtract qualifying reductions from gross tax, which may include 2.5% rollback, 10% rollback, or the Homestead exemption.

Real Estate taxes based on a $100,000owner occupied home:

BERLIN TOWNSHIP

Berlin-Milan Schools	$1,293.98
Berlin Heights Village	$1,493.80
Huron Schools	$1,447.49

FLORENCE TOWNSHIP

Firelands Schools	$1,218.57
Berlin-Milan Schools	$1,326.11
Vermilion Schools	$1,447.10
Western Reserve Schools	$1,170.10

GROTON TOWNSHIP

Bellevue Schools	$1,383.31
Bellevue City	$1,528.92
Margaretta Schools	$1,256.13
Monroeville Schools	$1,399.78
Perkins Schools	$1,280.33

HURON TOWNSHIP

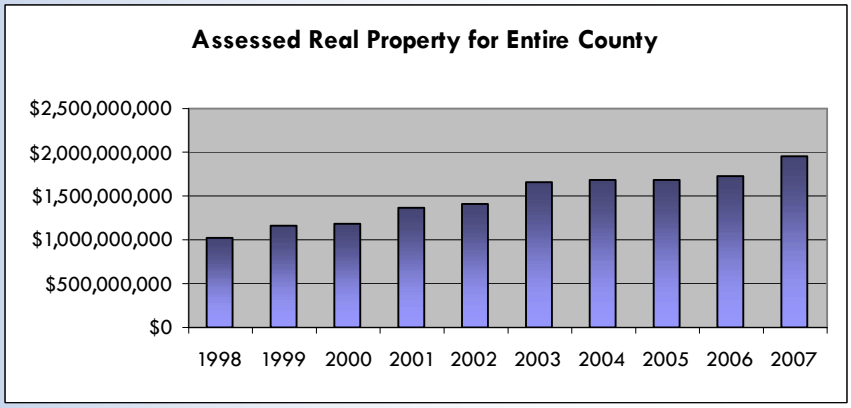
Huron Schools	$1,449.04
Huron City	$1,447.70
Berlin-Milan Schools	$1,295.53
Perkins Schools	$1,271.99

MARGARETTA TOWNSHIP

Margaretta Schools	$1,365.35
Bay View Village	$1,358.70
Castalia Village	$1,541.21
Perkins Schools	$1,389.55

BELLEVUE CITY

Bellevue Schools	$1,368.25



MILAN TOWNSHIP

Berlin-Milan Schools	$1,282.73
Milan Village	$1,406.70
Huron Schools	$1,436.24
Perkins Schools	$1,259.19

OXFORD TOWNSHIP

Berlin-Milan Schools	$1,262.17
Monroeville Schools	$1,358.07
Perkins Schools	$1,238.63

PERKINS TOWNSHIP

Perkins Schools	$1,367.56

VERMILION TOWNSHIP

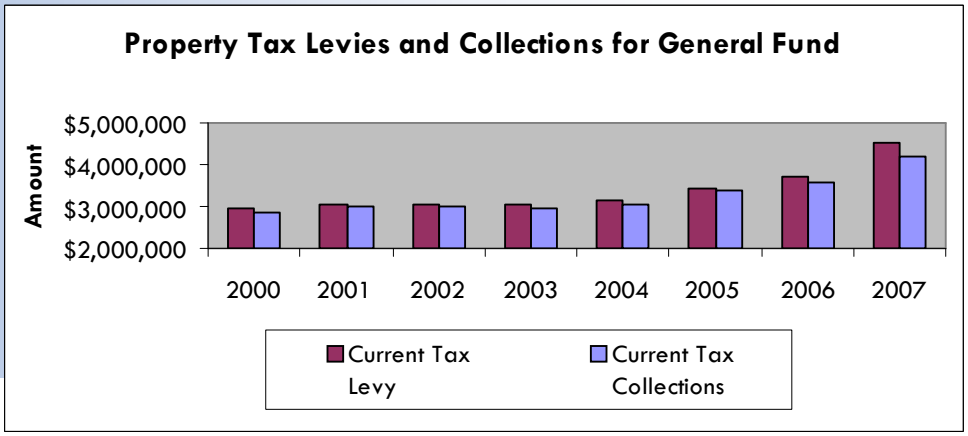
Vermilion Schools	$1,407.11
Vermilion City	$1,607.20
Berlin-Milan Schools	$1,286.11

KELLEYS ISLAND VILLAGE

Kelleys Island Schools	$ 902.61

SANDUSKY CITY

Sandusky Schools	$1,455.82



Looking Forward: 2008-2009 Projects

Community and Economic Development

- Encourage business expansion, job growth and workforce development by utilizing the County's revolving loan fund (RLF), tax increment financing (TIF), tax abatement/enterprise zone (EZ) and community reinvestment (CRA) and other designated programs.
- Continue pursuing the designation of a new Regional Airport at NASA Plum Brook Station. If authorized by FAA, proceed with Phase 2 (Site Selection) of feasibility study.
- Finalize the development plans, seek federal/state grant funds and market a new Erie County Business Campus on Huron-Avery Road and the Job Ready Site (JRS) near the US Route 250-Plumbrook area.
- Establish funding, through cooperation with the Metropolitan Planning Organization (MPO) and Ohio Department of Transportation, and implement the recommendations as determined in the U.S. 250 Safety & Congestion study.
- Continue improving neighborhood-housing stock countywide with Comprehensive Housing Improvement Program (CHIP) grant dollars.

Energy & Environment Projects

- Merge the Erie County and Huron Sewer Districts to combine facilities for environmental quality and to stabilize rates. Continue sanitary sewer improvements to reduce wet weather flows, basement flooding and raw sewage overflows.

- Evaluate alternative energy solutions for the community including wind and solar energy options. The County intends to set the example by purchasing hybrid and flexible fuel vehicles.
- Landfill Gas to Energy Program - Contract to convert Methane Gas to Electricity.

Justice, Public Safety & Homeland Security

- Expand Emergency Warning and Notification Sirens Countywide by two (Margaretta Township and Vermilion Township).
- Coordinate a holistic approach to addressing the jail overcrowding issue with the Sheriff, Judges and the Community Corrections Board. Evaluate the feasibility of an Adult Alternative Sentencing Facility, electronic monitoring program and other options to reduce costs.
- Court House Security - screeners, metal detection and camera/monitoring systems.
- Complete feasibility study regarding a centralized dispatch center for public safety services.

Public Works & Facilities

- Support County Engineers bridge replacement program.
- Continue to cooperate with ODOT, the County Engineer and the Erie County MPO on improving high accident intersections with turn lanes and signalization. Implement the U.S. 250 Safety & Congestion study.
- Establish the annual Capital Improvement Plan for facility upgrades and remodeling.

Looking Forward: 2008-2009 Projects

Information below was taken from Erie County's Economic Development Corporation's 2007 Annual Report

Bettcher Industries
Bettcher Industries, in Birmingham/Florence Township, announced a $4.6 million expansion project. Bettcher Industries specializes in the design and innovation of food processing equipment and hand tools. Erie County Economic Development Corporation has worked with Bettcher Industries along with the Ohio Department of Development, Erie County, Florence Township and the Firelands School District over the last four years to bring this project to fruition. This expansion project involves a 44,000 square foot building addition and the acquisition of new machinery & equipment. As a result of this new investment a total of 25 new jobs will be created and the retention of 170 jobs. The State of Ohio awarded a job creation tax credit of 40 percent for five years worth $53,700. The State of Ohio also offered $1 million from the 166 Direct loan with an interest rate of 3% for 15 years and $3.645 million in financing from the Ohio Enterprise Bond Fund. Erie County Commissioners approved a 100%, 15 year Ohio Enterprise Zone Program tax incentive for this project.

This project was made possible in 2004 when Florence Township agreed to become part of the Erie County Enterprise Zone Program. Thus, locally we were able to be competitive for this expansion project that Georgia was competing for.

Okamoto Sandusky Manufacturing, Inc.
Okamoto, USA acquired the former Sandusky Athol facility on Monroe Street in Sandusky, through a U.S. Bankruptcy Court sale. Okamoto Sandusky Manufacturing plans to produce vinyl automotive products for both Honda and Toyota. A total of 120 new jobs are projected to be created when Okamoto begins full-scale production in late 2008. This will be the company's first North American productions operation.

Northern Ohio Medical Center (NOMS - Northern Ohio Medical Specialists) Project
The development of a three story, 110,246 square foot medical center at State Route 4 and Strub Road will commence in 2008. The building is estimated to cost $21 million. It will house the following medical services: gynecology, obstetrics, internal medicine, neurology, imaging, rehabilitation and laboratory diagnostics. New services will also be provided which will include a wellness center and a medical fitness area.

Lakecrest Town Center Project
Construction of a 162,340 square foot Menards and 16,340 square foot Aldi store will begin in 2008 off of State Route 250. The 21 acre site was home to a former metal plating industrial site. The project is estimated to cost $18 million and expected to create approximately 106 new jobs.

ERIE COUNTY 2007 POPULAR ANNUAL FINANCIAL REPORT

Auditor	Thomas J. Paul	(419) 627-7746
Clerk of Courts	Barbara J. Johnson	(419) 627-7705
Commissioners	Nancy C. McKeen	(419) 627-7672
	Thomas M. Ferrell, Jr.	(419) 627-7672
	William J. Monaghan	(419) 627-7672
Coroner	Dr. Brian Baxter	(419) 626-2367
County Engineer	John D. Farschman	(419) 627-7710
Prosecutor	Kevin J. Baxter	(419) 627-7697
Recorder	Barbara A. Sessler	(419) 627-7686
Sheriff	Terry M. Lyons	(419) 627-7668
Treasurer	Jo Dee Fantozz	(419) 627-7701
Judges:		
County Municipal Court	Paul G. Lux	(419) 499-4689
General Division	Tygh M. Tone	(419) 627-7731
	Roger E. Binette	(419) 627-7732
Juvenile Division	Robert C. DeLamatre	(419) 627-7782
Probate Division	Beverly K. McGookey	(419) 627-7750