

Erie County, Ohio

2008 Popular Annual Financial Report



Erie County Commissioners

- Thomas M. Ferrell, Jr.
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Produced by Thomas J. Paul
Erie County Auditor

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Dear Erie County Residents,

The Erie County Auditor's Office proudly presents the County's 2008 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 2008 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,

A handwritten signature in black ink that reads "Thomas J. Paul".

Thomas J. Paul, Erie County Auditor

Overview of 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 45,866 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.



Overview of Erie County Auditor's Office

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.

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 prod-

uct 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

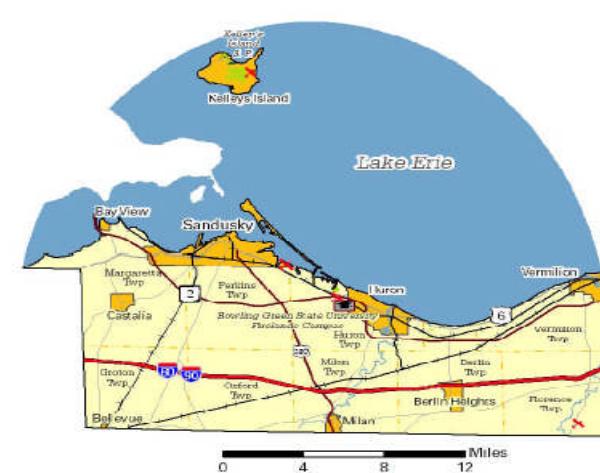
Erie County can trace its heritage to the Revolutionary War when numerous Connecticut residents were burned out of their homes by the raiding British. To compensate these citizens for their losses, the Connecticut Assembly awarded them 500,000 acres in the western most portion of the Western Reserve, which came to be known as the Firelands. The Firelands includes the area that is now Erie and Huron Counties, as well as Ruggles and Danbury Townships.

The first recorded people of the Firelands were the Erie Indians, whose stories are told on Inscription Rock at Kelleys Island. Although the carvings have been eroded by both nature and man, they are considered to be the most extensive, well sculpted pictographs in the Eastern United States. The Erie Indians were driven out of the Firelands by the Iroquois in 1655, and the area was later occupied by the Ottawa and Wyandot Indians.

Although a few traders made their homes in the Firelands in the late 1700's, most of the early white settlers arrived in the early 1800's. Many subsequently left the area during the War of 1812 and did not return until after Commodore Oliver Hazard Perry's victory over the British fleet. This famous naval battle was fought in the waters of Lake Erie just a few miles from South Bass Island. It marks the only time in history that a British naval fleet ever surrendered.

Commodore Oliver Hazard Perry's victory over the British fleet secured the right of Americans to independently dwell in the New World and along the shores of Lake Erie. Then, a little over 25 years later in 1838 the Ohio government decided to divide large counties such as Huron into smaller areas of land. This led to the formation of Erie County, named after the Erie Indians and Lake Erie.

Erie County was formed by an Act of the Ohio General Assembly on March 16, 1838. 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.

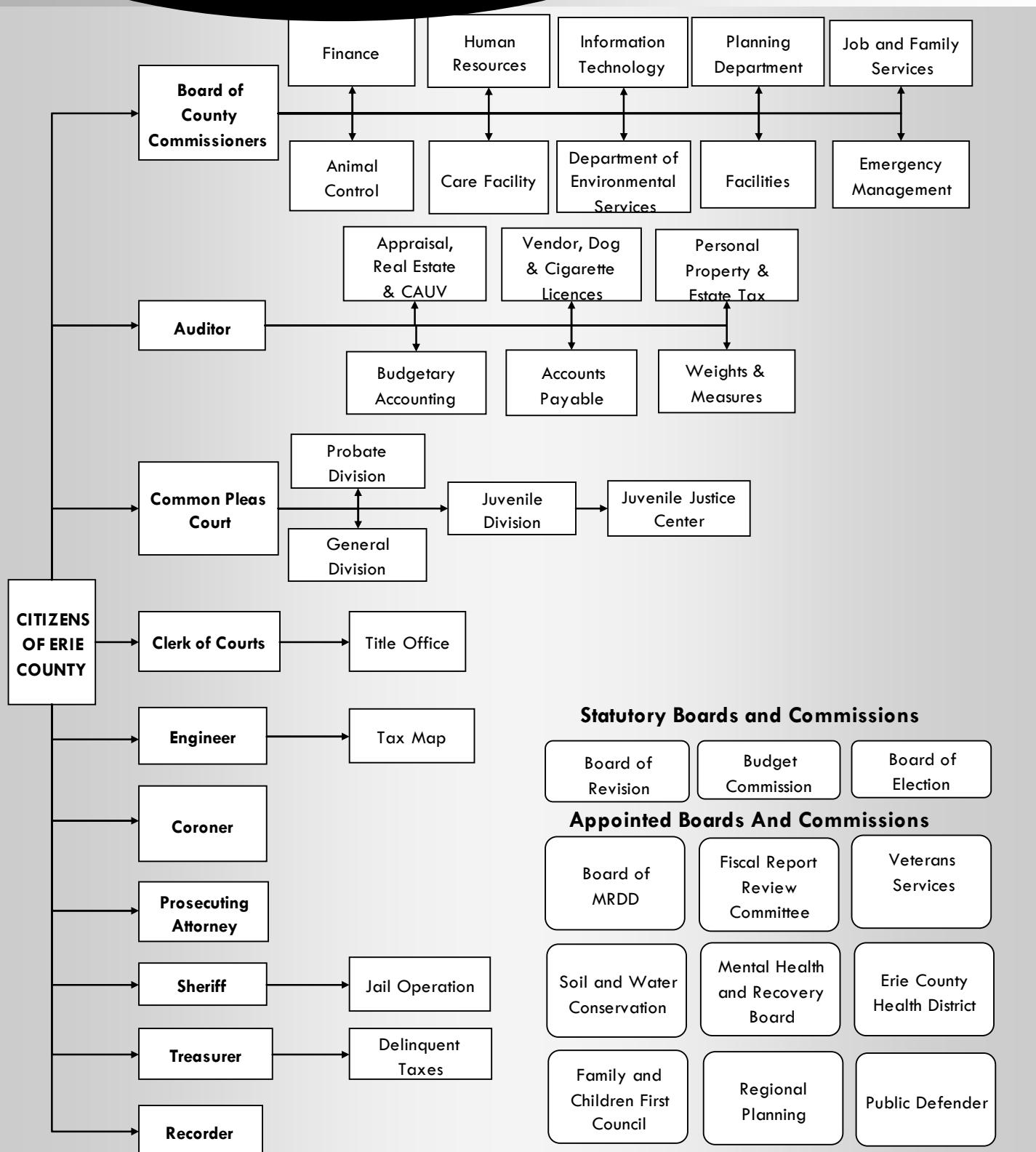


Erie County is made up of three cities, five villages and nine townships. They are the cities of Huron, Sandusky and Vermilion; the villages of Bay View, Berlin Heights, Castalia, Kelleys Island, and Milan; as well as the townships of Berlin, Florence, Groton, Huron, Margaretta, Milan, Oxford, Perkins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

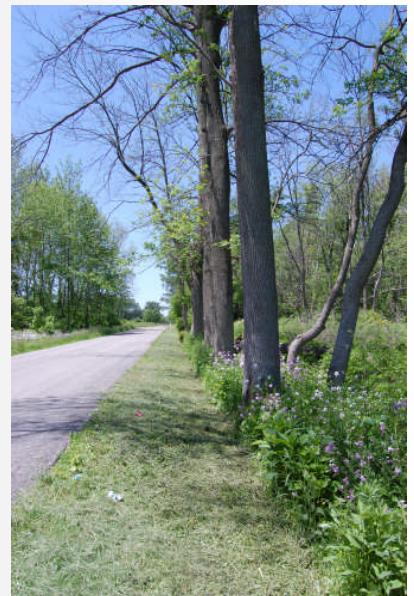
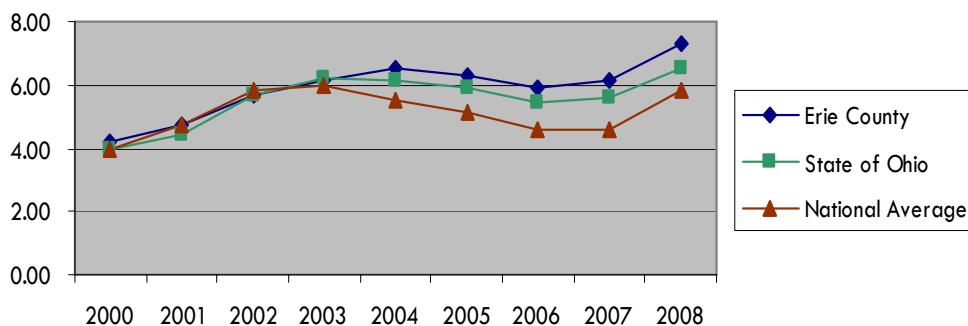
Erie County employed approximately 750 full time employees in 2008 to provide services such as capital improvements to roads/bridges/sewers, public safety, veterans services, tax collections, job and family services, emergency management services, economic development, animal control and health services just to name a few. The following chart shows how Erie County departments are currently organized.

Organizational Chart



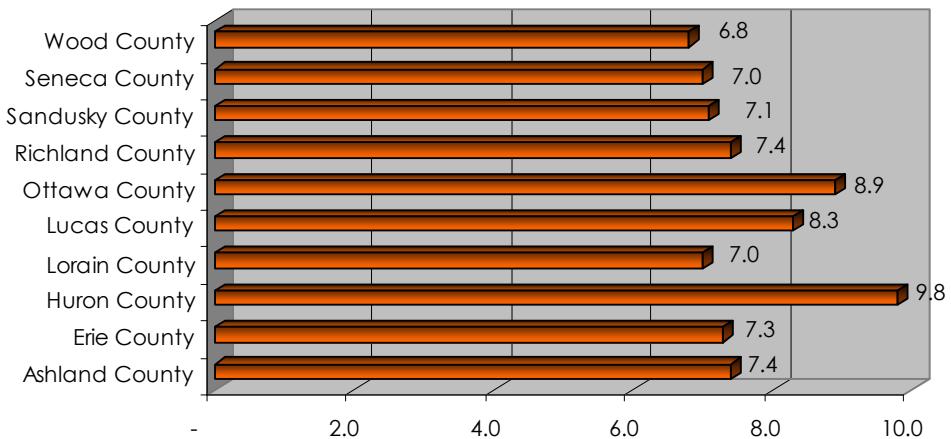
Erie County Demographics and Statistics

Unemployment Rate Trend



In 2008, the County's unemployment rate increased 1.2%, from 6.1% to 7.3%. This is in part due to the large automotive suppliers located in Erie County. The automotive industry has had to cut back production to meet the current market demands. This has affected manufacturers in Erie County where layoffs and cutbacks are largely increasing in order to maintain a prosperous business. Ohio's unemployment rate rose to 6.5% and the national unemployment rate rose to 5.8%.

Unemployment rates for comparable counties



Source: <http://ohiolmi.com/laus/CLFE/AnnualAverages/2008Ranking.pdf>



Erie County Demographics and Statistics



TOP TEN TAXPAYERS FOR 2008

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Cedar Fair LP/Magnum	\$46,564,440	2.18%
Ohio Edison	29,274,950	1.37%
Norfolk & Western Railway Co.	12,620,520	0.59%
LMN Development LLC	10,555,240	0.49%
Delphi Automotive Systems LLC	8,998,240	0.42%
American Transmission Systems Inc.	8,824,760	0.41%
CNL Income GW Sandusky LP	8,098,810	0.38%
Firelands Regional Medical Center	7,010,170	0.33%
Sandusky Mall Co.	6,865,850	0.32%
Automotive Components Holding Corp	6,615,830	0.31%
Total	\$ 145,428,810	6.80%
Total County Assessed Valuation	\$ 2,139,185,540	

TOP TEN EMPLOYERS DURING 2008

Taxpayer	Number of Employees	Rank	Percentage of Total Employment
Cedar Point (seasonal)	4,500	1	11%
Cedar Point (regular)	390	1	1%
Firelands Regional Med. Ctr	1,750	2	4%
Automotive Component Holdings (formerly-Ford)	1,660	3	4%
Kyklos Bearing International (formerly-Delphi)	1,091	4	3%
Erie County	824	5	2%
Kalahari Resort	750	6	2%
Lear Seating	750	7	2%
Sandusky City Schools	650	8	2%
Ohio Veterans Home	615	9	2%
Freudenberg-NOK	400	10	1%
Meijer Department Store	400	10	1%
Total	13,780		
Total Employment within the County	39,900		



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 2008 CAFR for more detailed information.

Assets provide financial benefits to the County. **Cash and investments** are 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** represents delinquent real and tangible personal property and public utility taxes outstanding as of the last settlement date (net of allowances for uncollectible amounts) and real property and public utility taxes that were measurable at year-end and for which there is an enforceable claim. **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. **Unearned revenue** represents property taxes levied to finance 2008 operations, and grants received before eligibility requirements have been met. **Long-term debt** represents bond, notes and loans that are being repaid over a period of years as well as payments under capital leases. **Other long-term liabilities** include compensated absences and workers' compensation.

Net Assets represent the difference between assets and liabilities. **Invested in capital assets, net of related debt**, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are 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 or 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 assets** may be used to meet the County's ongoing obligations to citizens, employees and creditors.



County's Financial Position

NET ASSETS GOVERNMENTAL and BUSINESS TYPE ACTIVITIES

	Governmental Activities 2008	Governmental Activities 2007	Business-Type Activities 2008	Business-Type Activities 2007	Total 2008	Total 2007
Cash and investments	29,709,889	25,680,623	12,856,517	14,235,334	42,566,406	39,915,957
Property taxes receivable, net	12,796,612	13,358,830			12,796,612	13,358,830
Other assets	11,804,251	11,823,174	3,434,954	4,640,323	15,239,205	16,463,497
Capital assets, net	<u>67,355,142</u>	<u>68,048,756</u>	<u>122,218,631</u>	<u>120,888,605</u>	<u>189,573,773</u>	<u>188,937,361</u>
Total assets	121,665,894	118,911,383	138,510,102	139,764,262	260,175,996	258,675,645
Accounts payable and other liabilities	7,398,013	2,783,741	2,253,294	1,666,739	9,651,307	4,450,480
Unearned revenue	11,569,847	13,368,272			11,569,847	13,368,272
Long-term debt	<u>22,146,112</u>	<u>23,397,674</u>	<u>107,340,262</u>	<u>105,007,419</u>	<u>129,486,374</u>	<u>128,405,093</u>
Total liabilities	41,113,972	39,549,687	109,593,556	106,674,158	150,707,528	146,223,845
Invested in capital assets, <i>net of related debt</i>	48,297,959	47,630,198	29,598,203	31,215,694	77,896,162	78,845,892
Restricted	21,584,382	21,062,764			21,584,382	21,062,764
Unrestricted	<u>10,669,581</u>	<u>10,668,734</u>	<u>(681,657)</u>	<u>1,874,410</u>	<u>9,987,924</u>	<u>12,543,144</u>
Total net assets	80,551,922	79,361,696	28,916,546	33,090,104	109,468,468	112,451,800

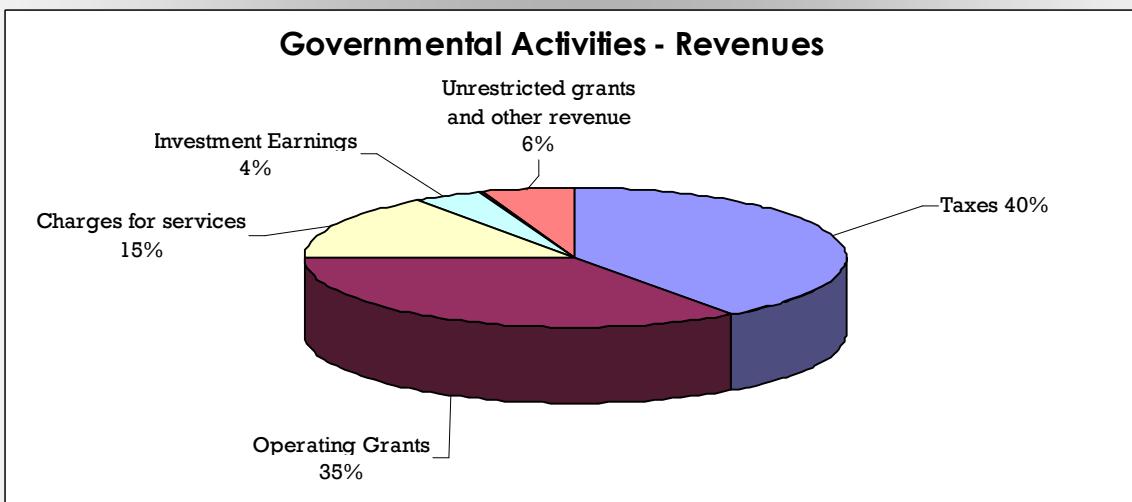
When reviewed over time, net assets may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$109.4 million at the close of 2008. In comparing 2008 to 2007, net assets remained relatively similar. A couple bond anticipation notes were issued in 2008 for TIF projects, (NOMS and Lakecrest), which caused an increase in cash, as well as an increase in short term liabilities.

Capital assets reported on the government-wide statements represent the largest portion of the County's net assets. At year-end, capital assets represented 73% of total governmental and business-type assets. They are used to provide services to citizens and are not available for future spending.



Governmental Revenues

The dollars presented here are reported as governmental activities in the 2008 CAFR's government-wide statement of activities. Revenues typically are 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, charges for services and interest earned.



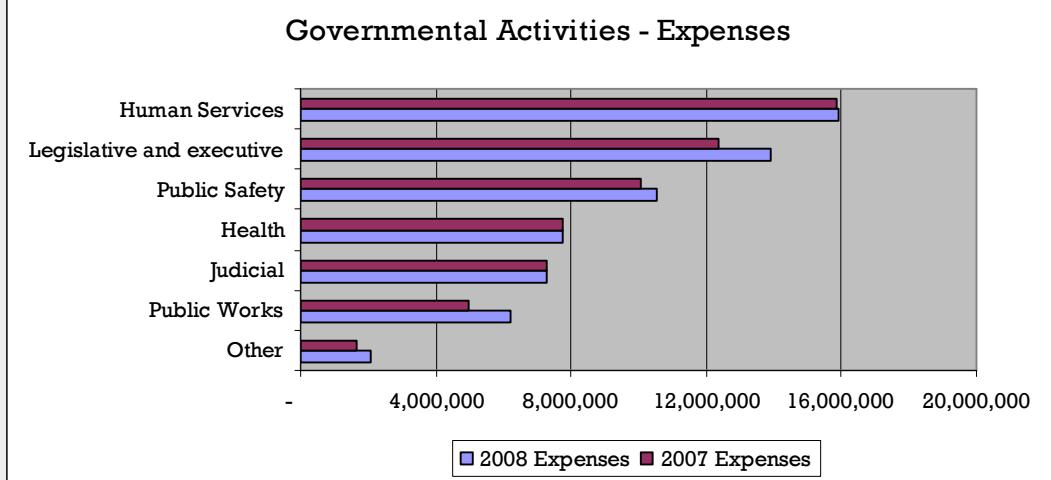
<u>Revenues</u>	<u>2008</u>	<u>2007</u>	<u>% Change from 2007</u>
Taxes	26,230,767	25,334,834	3.5%
Operating Grants	22,535,612	22,485,797	0.2%
Charges for services	9,703,889	11,981,891	-19.0%
Investment Earnings	2,594,770	3,453,150	-24.9%
Capital Grants	170,000	-	100.0%
Unrestricted grants and other revenue	3,676,293	3,338,813	10.1%
	<u>64,911,331</u>	<u>66,594,485</u>	<u>-2.5%</u>

Tax revenue can be further broken down by category, and levy.

<u>Tax Revenue</u>	<u>2008</u>	<u>2007</u>	<u>% Change from 2007</u>
Property Taxes - General Fund	5,464,255	5,740,976	-4.8%
Property Taxes - County Board of MRDD	4,936,204	5,191,679	-4.9%
Property Taxes - Senior Citizens Levy	941,417	967,456	-2.7%
Sales Taxes	14,888,891	13,434,723	10.8%
	<u>26,230,767</u>	<u>25,334,834</u>	<u>3.5%</u>

Governmental Expenses

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



<u>Expenses - Governmental Activities</u>	<u>2008</u>	<u>2007</u>	<u>% Change from 2007</u>
Other	2,095,166	1,630,011	28.54%
Public Works	6,185,722	4,969,973	24.46%
Judicial	7,256,725	7,253,310	0.05%
Health	7,764,924	7,776,716	-0.15%
Public Safety	10,548,010	10,038,323	5.08%
Legislative and executive	13,912,210	12,366,772	12.50%
Human Services	15,944,134	15,838,281	0.67%
	63,706,891	59,873,386	6.40%

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, unemployment, food stamps and job training programs.

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

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

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

Judicial expenses are incurred by the County's Courts, which include the Common Pleas court, Probate court, Juvenile court and County municipal court.

Public Works expense 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.

Business Type Activities

The dollars presented here are reported as business type activities in the 2008 CAFR'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. As the economy weakens, the County is seeing a drop in revenues collected from customers.

Revenues - Business Type Activities	2008	2007	% Change from 2007
Charges for Services - Sewer	6,968,890	7,185,584	-3.0%
Charges for Services - Water	7,204,960	7,866,467	-8.4%
Charges for Services - Landfill	4,340,862	4,118,369	5.4%
Charges for Services - Care Facility	7,635,996	7,753,089	-1.5%
Operating Grants and Contributions	17,500	-	100.0%
Capital Grant and Contributions	530,777	2,879,114	-81.6%
	26,698,985	29,802,623	-10.4%



Below are the expenses incurred for our Sewer, Water, Landfill and Care Facility departments. The landfill had an increase in expenditures in 2008 due to the change in calculation of the closure and post-closure costs, which were an additional \$1.38 million. Water expenditures increased in 2008 due to water purchases from the City of Sandusky increasing approximately \$500,000, as well as an increase in interest/fiscal charges and depreciation.

Expenses - Business-Type Activities	2008	2007	% Change from 2007
Sewer	9,364,997	9,234,652	1.41%
Water	8,670,267	7,091,831	22.26%
Landfill	5,151,904	3,372,280	52.77%
Care Facility	7,699,589	7,800,726	-1.30%
	30,886,757	27,499,489	12.32%

Long Term Debt

Debt Schedule

At December 31, 2008 the County had a total of \$129,486,374 in general obligation bonds, special assessment bonds, OWDA loans, OPWC loans, bond anticipation notes, capital lease obligation, landfill closure and post-closure care liability, and compensated absences outstanding. Of this total, \$6,512,978 is due within one year and \$122,973.396 is due in more than one year. The following table summarizes the outstanding long-term obligations at year end.

Long-Term Obligations, at Year End

	Governmental Activities	Business-Type Activities
	2008	2008
General Obligation Bonds	18,328,058	32,019,608
Special Assessment Bonds	746,990	1,000,080
OWDA Loans	-	59,546,502
OPWC Loans	-	314,749
Capital Lease Obligation	160,823	165,593
Landfill Closure and Post Closure Liability	-	13,698,572
Compensated Absences	2,910,241	595,158
TOTAL	22,146,112	107,340,262

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

GENERAL OBLIGATION BONDS	SPECIAL ASSESSMENT BONDS	OWDA and OPWC LOANS	CAPITAL LEASE OBLIGATION	LANDFILL CLOSURE AND POST CLOSURE LIABILITY	COMPENSATED ABSENCES
These bonds are long-term debt instruments which are repaid from the County's general revenue resources.	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.	These loans provide low-interest funding for infrastructure, primarily water and sewer.	These obligations are payments to be made to vendors for leases entered into by the County.	This liability shows what amount is needed to perform all closure and post closure care as of 12/31/08.	This liability is due to employees for services provided to the County, where leave was earned but not taken as of 12/31/08.

Long-Term Obligations, Trend Analysis

Includes Governmental and Business-Type Activities

	2005	2006	2007	2008
General Obligation Bonds	40,375,589	37,995,951	53,528,946	50,347,666
Special Assessment Bonds	2,565,778	2,197,448	1,890,100	1,747,070
OWDA Loans	38,117,141	44,013,072	56,174,438	59,546,502
OPWC Loans	539,025	451,317	363,609	314,749
Bond Anticipation Notes	15,120,000	18,675,000	-	-
Capital Lease Obligation	478,484	357,637	590,505	326,416
Landfill Closure and Post Closure Liab:	11,465,610	12,901,717	12,605,946	13,698,572
Compensated Absences	1,880,289	3,207,236	3,384,039	3,505,399
TOTAL	110,541,916	119,799,378	128,537,583	129,486,374

Property Tax Rates for Tax Year 2008

The following tables show what a taxpayer can expect to pay for property taxes if they live in certain districts. It is further broken down to show how your taxes are distributed. Not all districts are presented.

If a taxpayer lives in the following district, real estate taxes on a \$100,000 owner-occupied home (or a business) would be distributed as presented below:

Village of Castalia-Margaretta Local Schools

Tax Recipient	Home	Business
Margaretta Local Schools	811.23	1,439.35
Village of Castalia	278.37	288.01
Margaretta Township	229.61	281.75
County General Fund	70.44	70.44
MRDD Board	70.13	75.31
EHOVE JVSD	61.25	61.42
General Health District	27.98	28.58
Mental Health Board	26.45	28.23
Senior Citizens	13.70	14.11
Erie Metroparks	13.56	21.42
	1,602.71	2,308.63



City of Sandusky-Sandusky City Schools

Tax Recipient	Home	Business
Sandusky City Schools	1,052.89	1,410.85
City of Sandusky	160.78	160.78
County General Fund	70.44	70.44
MRDD Board	70.13	75.31
Sandusky Library	45.79	45.94
General Health District	27.98	28.58
Mental Health Board	26.45	28.23
Senior Citizens	13.70	14.11
Erie Metroparks	13.56	21.42
	1,481.70	1,855.66

Florence Township-Berlin Milan Local Schools

Tax Recipient	Home	Business
Berlin-Milan Local Schools	811.77	1,060.47
Florence Township	152.22	152.47
County General Fund	70.44	70.44
MRDD Board	70.13	75.31
EHOVE JVSD	61.25	61.42
Milan Berlin Public Library	47.33	50.38
Vermilion River Ambulance	30.57	30.63
General Health District	27.98	28.58
Mental Health Board	26.45	28.23
Senior Citizens	13.70	14.11
Erie Metroparks	13.56	21.42
	1,325.39	1,593.47



Property Tax Rates for Tax Year 2008



ERIE COUNTY AUDITOR - THOMAS J. PAUL

RESIDENTIAL/AGRICULTURAL REAL ESTATE TAX RATES

TAX RATES FOR ERIE COUNTY - TAX YEAR 2008, PAYABLE IN CALENDAR YEAR 2009

RES/AGR TAX DISTRICTS	DIST NOS.	State			Vocational			City or Village Levies		Total Rate
		Taxing Districts	County Levies	School Levies	Library Levies	School Levies	Township Levies			
BERLIN TOWNSHIP										
Berlin-Milan Schools	01-04	22-0010	7.2570	26.5067	1.5454	2.0000	4.9212	n/a	42.2303	
Huron Schools	05	22-0030	7.2570	32.4221	0.7970	2.0000	4.9212	n/a	47.3973	
Berlin Heights Village	06	22-0020	7.2570	26.5067	1.5454	2.0000	3.2583	8.1861	48.7535	
FLORENCE TOWNSHIP										
Firelands Schools	07-08	22-0040	7.2570	24.3927	n/a	2.0000	5.9688	n/a	39.6185	
Berlin-Milan Schools	09	22-0050	7.2570	26.5067	1.5454	2.0000	5.9688	n/a	43.2779	
Vermilion Schools	10	22-0060	7.2570	29.8776	0.9998	2.0000	5.9688	n/a	46.1032	
Western Reserve Schools	11	22-0070	7.2570	22.9754	n/a	2.0000	5.9688	n/a	38.2012	
GROTON TOWNSHIP										
Bellevue Schools	26	22-0080	7.2570	29.9491	0.9113	2.0000	5.2278	n/a	45.3452	
Margarettas Schools	27	22-0090	7.2570	26.4891	n/a	2.0000	5.2278	n/a	40.9739	
Monroeville Schools	28	22-0100	7.2570	31.1877	n/a	2.0000	5.2278	n/a	45.6725	
Perkins Schools	29	22-0110	7.2570	26.7190	1.5000	2.0000	5.2278	n/a	42.7038	
Bellevue City	61	22-0085	7.2570	29.9491	0.9113	2.0000	5.2278	4.8417	50.1869	
HURON TOWNSHIP										
Huron Schools	39	22-0120	7.2570	32.4221	0.9570	2.0000	4.7893	n/a	47.4254	
Berlin-Milan Schools	40	22-0140	7.2570	26.5067	1.7054	2.0000	4.7893	n/a	42.2584	
Perkins Schools	41	22-0150	7.2570	26.7190	1.6600	2.0000	4.7893	n/a	42.4253	
Huron City	42-49	22-0130	7.2570	32.4221	0.7970	2.0000	0.4000	4.5284	47.4045	
MARGARETTA TOWNSHIP										
Bay View Village	30	22-0170	7.2570	26.4891	n/a	2.0000	n/a	8.5984	44.3445	
Castalia Village	31	22-0180	7.2570	26.4891	n/a	2.0000	7.4976	9.0897	52.3334	
Margarettas Schools	33-37	22-0160	7.2570	26.4891	n/a	2.0000	8.8127	n/a	44.5588	
Perkins Schools	38	22-0190	7.2570	26.7190	1.5000	2.0000	8.8127	n/a	46.2887	
MILAN TOWNSHIP										
Berlin-Milan Schools	50	22-0200	7.2570	26.5067	1.5454	2.0000	4.5497	n/a	41.8588	
Huron Schools	51	22-0220	7.2570	32.4221	0.7970	2.0000	4.5497	n/a	47.0258	
Perkins Schools	52	22-0230	7.2570	26.7190	1.5000	2.0000	4.5497	n/a	42.0257	
Milan Village	53	22-0210	7.2570	26.5067	1.5454	2.0000	3.5496	7.1615	48.0202	
OXFORD TOWNSHIP										
Berlin-Milan Schools	23	22-0240	7.2570	26.5067	1.5454	2.0000	3.8678	n/a	41.1769	
Monroeville Schools	24	22-0250	7.2570	31.1877	n/a	2.0000	3.8678	n/a	44.3125	
Perkins Schools	25	22-0260	7.2570	26.7190	1.5000	2.0000	3.8678	n/a	41.3438	
PERKINS TOWNSHIP										
Perkins Schools	32	22-0270	7.2570	26.7190	1.5000	2.0000	10.2000	n/a	47.6760	
VERMILION TOWNSHIP										
Vermilion Schools	12-16	22-0280	7.2570	29.8776	0.9998	2.0000	4.6697	n/a	44.8041	
Berlin-Milan Schools	17	22-0300	7.2570	26.5067	1.5454	2.0000	4.6697	n/a	41.9788	
Vermilion City	18-22	22-0290	7.2570	29.8776	0.9998	2.0000	0.4500	10.7500	51.3344	
KELLEY'S ISLAND VILLAGE										
Kelley's Island Schools	54	22-0310	7.2570	14.1500	0.8000	2.0000	n/a	5.2556	29.4626	
SANDUSKY CITY										
Sandusky Schools	55-60	22-0320	7.2570	33.7800	1.4950	n/a	n/a	5.2500	47.7820	
BELLEVUE CITY										
Bellevue Schools	62	22-0330	7.2570	29.9490	0.9113	2.0000	n/a	4.8417	44.9590	

Erie County Levies:

General Fund	2.3000	A.D.A.M.H.S. Brd	0.8636
Metro Parks Board	0.4428	M.R./D.D. Board	2.2998
Senior Services	0.4473	Health District	0.9135

Looking Forward

The County is comprised of many departments. Listed below are a few departments and their respective projects for 2009.

Facilities Department

The facilities department is responsible for maintaining facilities and vehicles for the County. In 2009, they plan to work on the following projects for the County:

- Renovate the elevator equipment located within the courthouse.
- Install cameras and monitors throughout levels of the Courthouse, as well as outside areas. This will provide additional security for all those who enter and leave the Courthouse.
- Upgrade accessibility to Job and Family Services to meet ADA standards and enhance access for customers and employees.
- Modify clock controls in the courthouse clock to increase durability to function under heavy wind loads and extreme weather conditions.



Engineer's Department

The Engineer is responsible for providing safe roads and bridges for transportation within the County. In 2009, they will be working on the following projects within the County:

- Replace Nash Road bridge in Berlin Township.
- Replace Chapin Road bridge in Berlin Township.
- Replace Florence-Wakeman Road bridge in Florence Township.
- Replace Maple Avenue bridge in Margaretta Township.
- Replace Darrow Road Bridge in Vermilion Township.
- Reconstruct intersection at Columbus Avenue/Strub Road in Perkins Township.
- Replace the traffic signal at the intersection of Campbell Street and Strub Road Intersection.



Department of Environmental Services

The Department of Environmental Services is responsible for providing clean drinking water to Erie County residents as well as wastewater/sewer services. They maintain the landfill and provide service to residents and businesses in maintaining their water and sewer. Below are a few large projects they will be working on in 2009:

- U.S. 250 sewer extension to turnpike. The scope of the project is to extend a new trunk sewer on U.S. 250 from Kalahari south to Ohio Turnpike; on Huron-Avery road east to the Erie County Tech Park property, then along the

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Looking Forward

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Ohio Edison easement to Hoover road and to the landfill. The County has received approval for a U.S. Economic Development Assistance grant in the amount of \$2.38 million and an Ohio Job Ready Site grant in the amount of \$2.75 million to provide funds toward the project. The project is expected to commence in November of 2009.

- Plum Brook flow Equalization Basin. The design is underway of a 2.4 million gallon basin to be constructed next to the Plum Brook Pump Station property to store extraneous flows during rainy periods to reduce the need to over flow wastewater. The County has been advised they will receive a \$500,000 federal grant for this project and have applied for Economic Stimulus funding through the OEPA. The estimated cost is \$4.5 million.
- The landfill gas project. The County has entered into an agreement with Ohio Renewable Energy Services, LLC (ORES) of Norwalk, Ohio to sell them the landfill gas to make electricity to sell to Amp-Ohio. Waste heat from the generator is another renewable energy saver. Methane is a green house gas, so the elimination of venting this gas to the atmosphere and using it as an energy source is good for the environment. Through competitive bidding, the landfill has procured a flare for use until ORES has their generator in place to destroy the green house gas and for carbon credit sales. The location for placement of the generator at the landfill is along the west side of Hoover Road, which will be sold to ORES for \$1.00 for use on this project. Said property will revert back to the County Commissioners upon electrical generation completion.

Regional Planning

Regional planning provides an extensive array of services for Erie County's economic development, including, but not limited to downtown revitalization projects, legal opinions on zoning and planning issues, grant search assistance and writing, lot split review and approval, CDBG administration, tax incremental financing, and etc.

- Regional Collaboration Grant. The Commissioners of Huron and Erie Counties joined with a number of surrounding cities and townships to apply for a grant through the Ohio Department of Development's "Local Government Services and Regional Collaboration Grant Program". This grant was approved in the amount of \$80,000. It will be used for a study that would determine the impact of a new airport to be developed on the NASA property adjacent to US 250. It would also determine how the development of a new airport would impact the existing airport in Huron County. The study will include specific examples of potential revenue sharing agreements and the economic impact of a regional airport in both county jurisdictions.
- Lead Hazard Control (LHC) Grant. Over the last 7 years, Erie County, the City of Sandusky and the Erie County Health District have formed a partnership and submitted 3 separate Lead Hazard Control grant applications to the US Department of Housing and Urban Development (HUD). In 2008 the third LHC application was finally funded. Erie County was awarded a \$3 million, 3 year grant. Some activities that will be undertaken with these funds would include outreach through community awareness and education, blood lead level testing in children, assessing homes for lead contamination and working to remove lead in selected homes. Erie County estimates that the grant will be able to address lead-based paint in approximately 220 housing units. Roughly half of those units will be rental and the other half will be owner-occupied single -family units.
- Erie County will receive \$1.3 million grant in spring of 2009 from a Neighborhood Stabilization Program (NSP). The NSP funding is provided through the US Department of Housing & Urban Development (HUD) and the state of Ohio and is part of the Housing and Economic Recovery Act of 2008. The expected benefits of NSP are to stabilize property values and prevent neighborhood blight due to the soaring number of foreclosures and abandoned properties.



ERIE COUNTY ELECTED OFFICIALS

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