

ERIE COUNTY, OHIO



2009 Popular Annual Financial Report

Erie County Commissioners

- Thomas M. Ferrell, Jr.
- William J. Monaghan
- Patrick J. Shenigo

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Dear Erie County Residents,

The Erie County Auditor's Office proudly presents the County's 2009 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 2009 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

The Government Finance Officers Association (GFOA) of the United States and Canada has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Erie County, Ohio for its Popular Annual Financial Report for the fiscal year ended December 31, 2008. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports.

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

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



**Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting**

PRESENTED TO

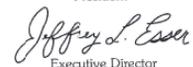
**Erie County
Ohio**

for the Fiscal Year Ended

December 31, 2008




President


Executive Director

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 inter-

nal 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 45,867 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

Overview of Erie County Auditor's Office

which the decedent had resided or owned property and the remainder to the State of Ohio.

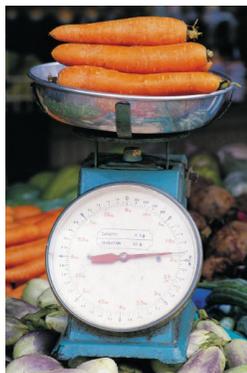
CRITICAL RESPONSIBILITIES FOR LOCAL GOVERNMENTS

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 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

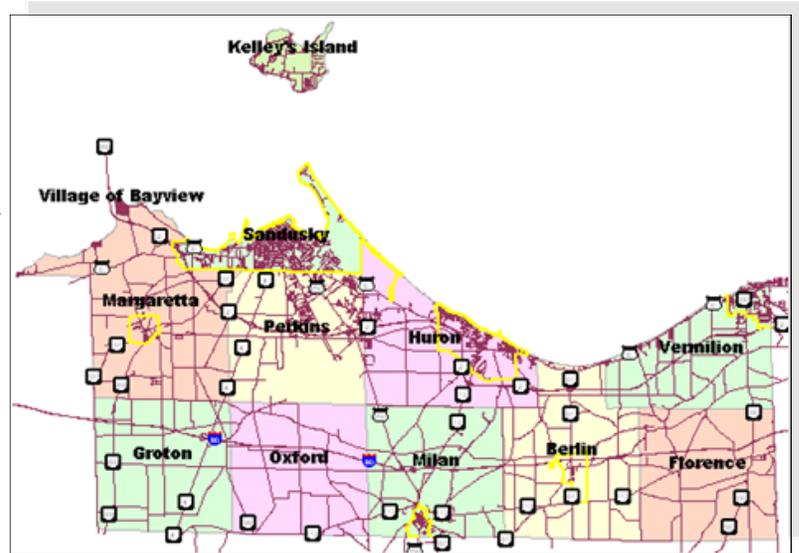
Erie County can trace its heritage to the Revolutionary War when numerous Connecticut residents were burned out of their homes by the raiding British. To compensate these citizens for their losses, the Connecticut Assembly awarded them 500,000 acres in the western most portion of the Western Reserve, 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.

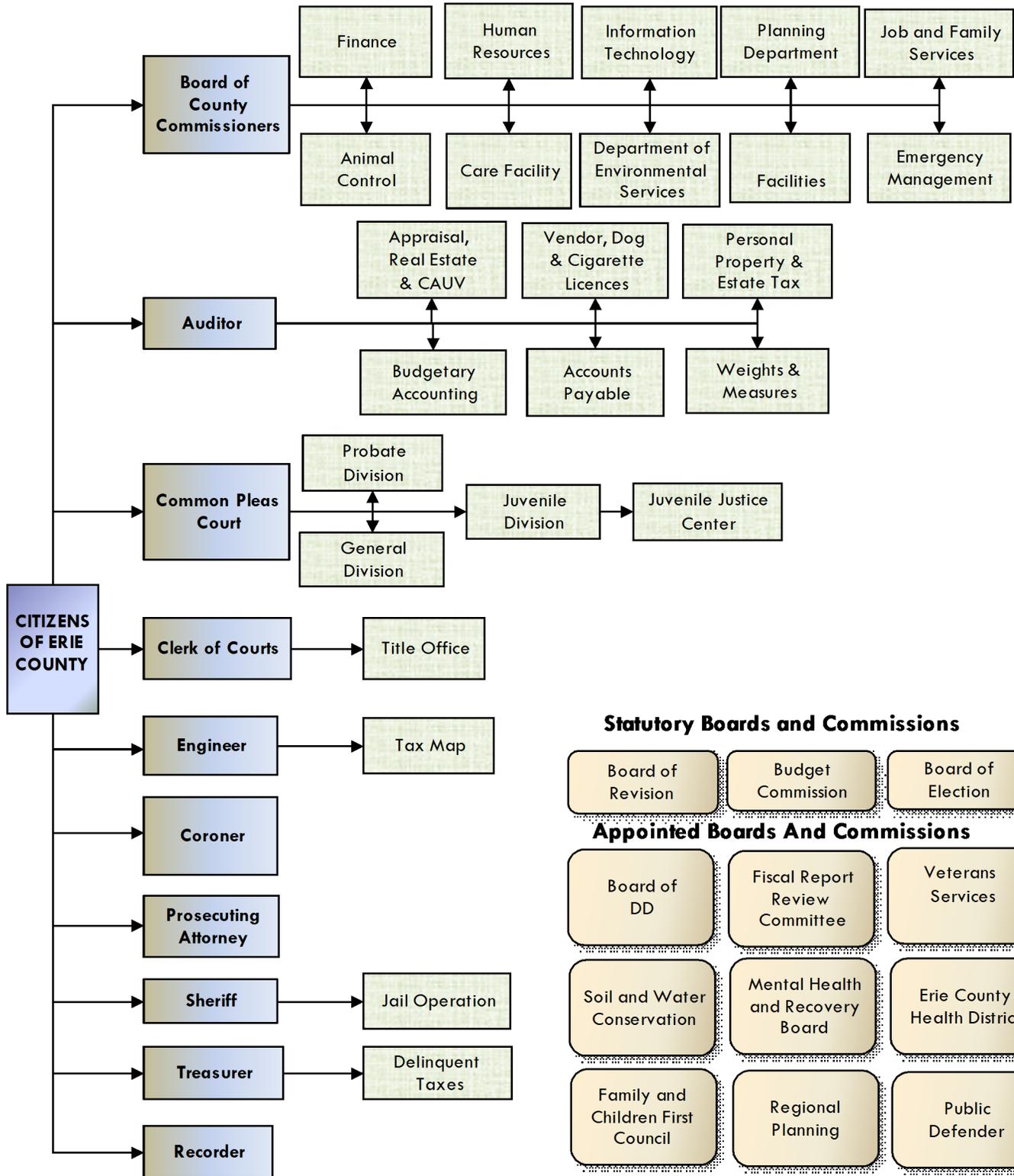


Erie County is made up of three cities, five villages and nine townships. They are the cities of Huron, Sandusky and Vermilion; the villages of Bay View, Berlin Heights, Castalia, Kelleys Island, and Milan; as well as the townships of Berlin, Florence, Groton, Huron, Margaretta, Milan, Oxford, Perkins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

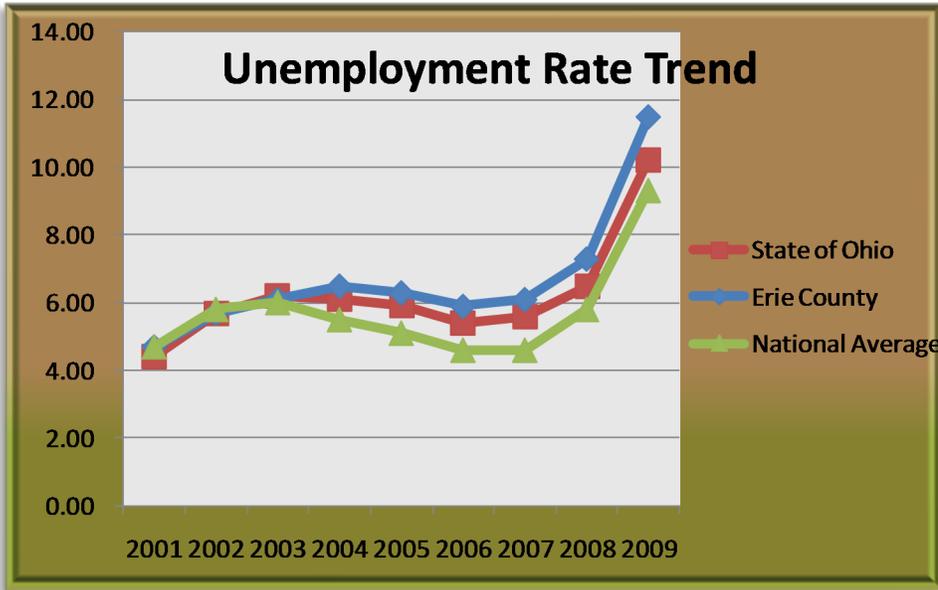
Erie County is governed by the Board of County Commissioners that functions as both the executive and legislative branch of the county. The Board is made up of three commissioners who serve terms of four years each. In addition to the County Auditor, who serves as the Chief Fiscal Officer, there are 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 800 full time employees in 2009 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.

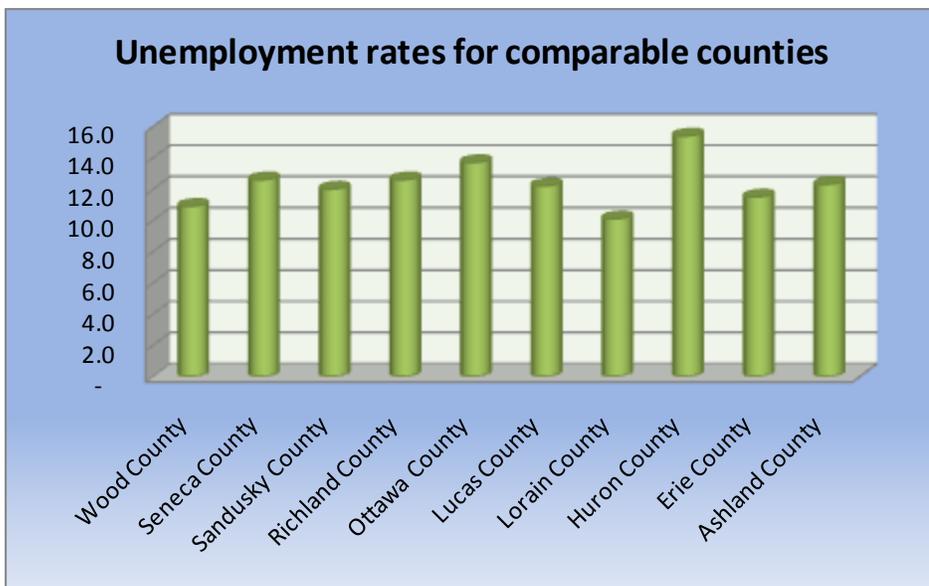
Organizational Chart



Erie County Demographics and Statistics



In 2009, the County’s unemployment rate increased from 7.3% to 11.5%. Unfortunately, our County has not been immune to the economic strain affecting our nation. In comparing Erie County’s unemployment rate to other counties, Erie County has the 45th highest unemployment rate in the State, out of 88 counties. County commissioners are working hard to attract new businesses and are currently waiting to hear the outcome of the grant application submitted for a new 9000’ NASA airport runway.



Erie County Demographics and Statistics

Top ten taxpayers for 2009

Taxpayer	Taxable Assessed Value	Percentage of Total County Taxable Assessed Value
Cedar Fair	\$41,672,660	2.03%
Ohio Edision	31,017,840	1.51%
LMN Development LLC	15,837,900	0.77%
CNL Income	10,593,170	0.52%
Norfolk & Western Railway	9,714,140	0.47%
American Transmission Systems Inc.	7,709,340	0.38%
Sandusky Mall Co.	7,037,140	0.34%
Park Place Enterprises	6,575,400	0.32%
BCC Sandusky Permanent LLC	6,526,030	0.32%
S&S Realty	5,041,890	0.25%
Total	\$ 141,725,510	6.90%
Total County Assessed Valuation	\$ 2,053,952,400	



Top ten employers during 2009



Taxpayer	Number of Employees	Rank	Percentage of Total Employment
Cedar Point (regular)	4,500	1	11%
Cedar Point (seasonal)	350	1	1%
Firelands Regional Med. Ctr	1,900	2	5%
Automotive Component Holdings	800	3	2%
Erie County	727	4	2%
Kyklos Bearing International	700	5	2%
Sandusky City Schools	535	6	1%
Kalahari Resort	950	7	2%
International Automotive Components	425	8	1%
Ohio Veterans Home	599	9	2%
Freudenberg-NOK	300	10	1%
Total	11,786		
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 2009 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 2009 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 2009	Governmental Activities 2008	Business-Type Activities 2009	Business-Type Activities 2008	Total 2009	Total 2008
Cash and investments	30,687,445	29,709,889	11,852,382	12,856,517	42,539,827	42,566,406
Property taxes receivable, net	10,203,670	12,796,612			10,203,670	12,796,612
Other assets	10,949,401	11,804,251	6,544,034	3,434,954	17,493,435	15,239,205
Capital assets, net	68,144,024	67,355,142	119,992,014	122,218,631	188,136,038	189,573,773
Total assets	119,984,540	121,665,894	138,388,430	138,510,102	258,372,970	260,175,996
Accounts payable and other liabilities	8,080,612	7,398,013	1,289,858	2,253,294	9,370,470	9,651,307
Unearned revenue	8,535,201	11,569,847			8,535,201	11,569,847
Long-term debt	20,228,921	22,146,112	107,455,411	107,340,262	127,684,332	129,486,374
Total liabilities	36,844,734	41,113,972	108,745,269	109,593,556	145,590,003	150,707,528
Invested in capital assets, <i>net of related debt</i>	47,905,108	48,297,959	39,826,483	29,598,203	87,731,591	77,896,162
Restricted	24,598,757	21,584,382			24,598,757	21,584,382
Unrestricted	10,635,941	10,669,581	(10,183,322)	(681,657)	452,619	9,987,924
Total net assets	83,139,806	80,551,922	29,643,161	28,916,546	112,782,967	109,468,468



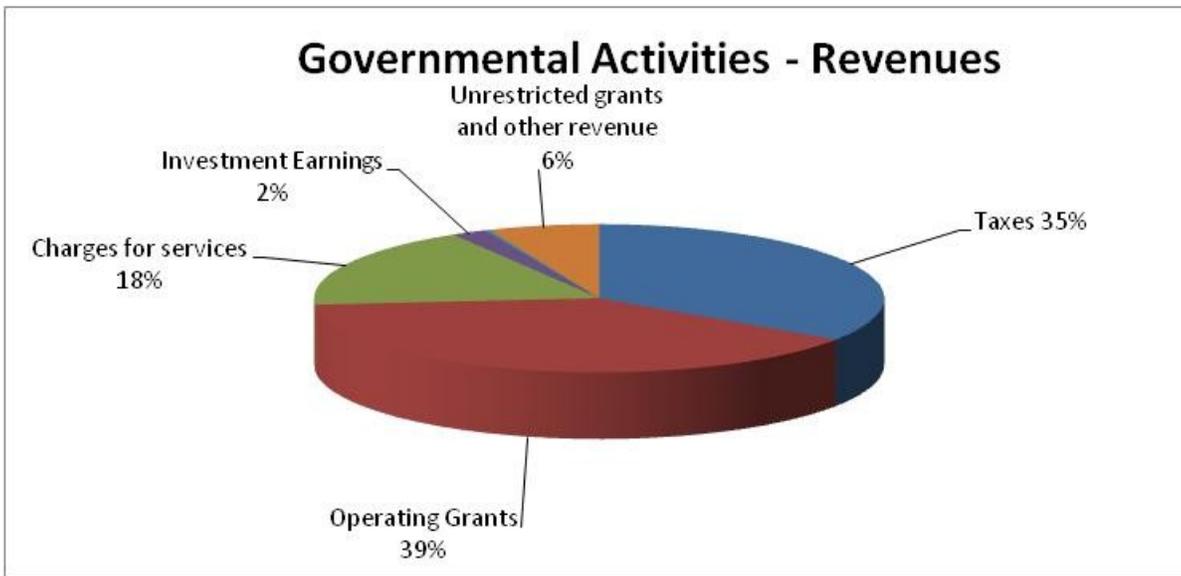
When reviewed over time, net assets may serve as a useful indicator of the County's financial position. The County's assets exceeded its liabilities by \$112.8 million at the close of 2009. In comparing 2009 to 2008, net assets remained relatively similar. Long term debt decreased slightly due to diligence in paying off older debt, and refunding bonds at a lower interest rate.

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 as-

sets. 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 2009 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.

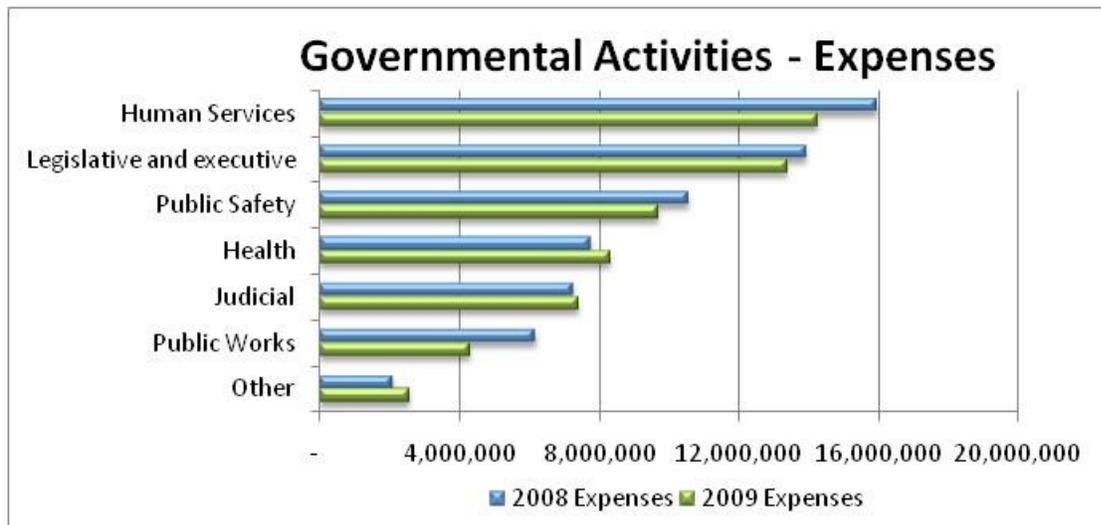


Revenues	2009	2008	% Change from 2008
Taxes	21,703,810	26,230,767	-17.3%
Operating Grants	24,655,336	22,535,612	9.4%
Charges for services	11,241,377	9,703,889	15.8%
Investment Earnings	1,252,801	2,594,770	-51.7%
Capital Grants	170,000	170,000	100.0%
Unrestricted grants and other revenue	3,983,717	3,676,293	8.4%
	63,007,041	64,911,331	-2.9%



Governmental Expenses

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



Expenses - Governmental Activities	2009	2008	% Change from 2008
Other	2,553,448	2,095,166	21.87%
Public Works	4,279,304	6,185,722	-30.82%
Judicial	7,396,642	7,256,725	1.93%
Health	8,340,474	7,764,924	7.41%
Public Safety	9,705,854	10,548,010	-7.98%
Legislative and executive	13,394,587	13,912,210	-3.72%
Human Services	14,269,060	15,944,134	-10.51%
	59,939,369	63,706,891	-5.91%

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.

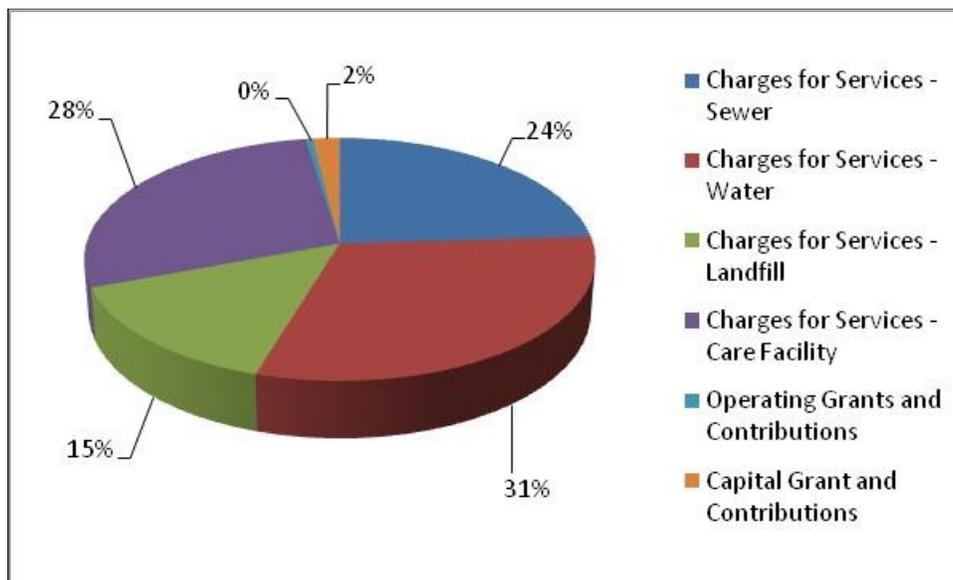
Public Works expenses are incurred by the Engineer's department for maintenance of Erie County's roads, bridges and ditches.

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

Business Type Activities

The dollars presented here are reported as business type activities in the 2009 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. The County continues to deal with delinquent customers, which can positively or negatively affect collections for the year.

Revenues - Business Type Activities	2009	2008	% Change
Charges for Services - Sewer	6,555,883	6,968,890	-5.9%
Charges for Services - Water	8,342,984	7,204,960	15.8%
Charges for Services - Landfill	3,966,515	4,340,862	-8.6%
Charges for Services - Care Facility	7,713,187	7,635,996	1.0%
Operating Grants and Contributions	137,397	17,500	100.0%
Capital Grant and Contributions	525,456	530,777	-1.0%
	27,241,422	26,698,985	2.0%



Below are the expenses incurred for our Sewer, Water, Landfill and Care Facility departments. The landfill and water funds had a decrease in expenditures due to budget cuts to keep expenses in line with revenues. Sewer expenses increased in 2009, largely due to repayment of debt and self financing of new projects. The Care Facility also cut expenditures by 7.3% as they contracted out services customarily performed by the County.

Expenses - Business-Type Activities	2009	2008	% Change from 2008
Sewer	10,145,334	9,364,997	8.33%
Water	7,628,167	8,670,267	-12.02%
Landfill	4,523,335	5,151,904	-12.20%
Care Facility	7,137,835	7,699,589	-7.30%
	29,434,671	30,886,757	-4.70%

Long Term Debt

At December 31, 2009 the County had a total of \$130,884,332 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, \$9,692,852 is due within one year and \$121,191,480 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 2009	Business-Type Activities 2009
General Obligation Bonds	16,841,638	30,050,045
Special Assessment Bonds	621,733	936,655
OWDA Loans	-	61,022,548
OPWC Loans	-	277,370
Bond Anticipation Notes	3,200,000	-
Capital Lease Obligation	70,914	85,344
Landfill Closure and Post Closure Liability	-	14,613,724
Compensated Absences	2,694,636	469,725
TOTAL	23,428,921	107,455,411

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 CLO- SURE AND POST CLOSURE LIABILITY

This liability shows what amount is needed to perform all closure and post closure care as of 12/31/09.

COMPENSATED ABSENCES

This liability is due to employees for services provided to the County, where leave was earned but not taken as of 12/31/09.

Long-Term Obligations, Trend Analysis

Includes Governmental and Business-Type Activities

	2006	2007	2008	2009
General Obligation Bonds	37,995,951	53,528,946	50,347,666	46,891,683
Special Assessment Bonds	2,197,448	1,890,100	1,747,070	1,558,388
OWDA Loans	44,013,072	56,174,438	59,546,502	61,022,548
OPWC Loans	451,317	363,609	314,749	277,370
Bond Anticipation Notes	18,675,000	-	-	3,200,000
Capital Lease Obligation	357,637	590,505	326,416	156,258
Landfill Closure and Post Closure Liability	12,901,717	12,605,946	13,698,572	14,613,724
Compensated Absences	3,207,236	3,384,039	3,505,399	3,164,361
TOTAL	119,799,378	128,537,583	129,486,374	130,884,332

Property Tax Rates for Tax Year 2009

TAX DISTRICTS	Tax District	State Taxing District	County Levies	School Levies	Library Levies	Vocational School Levies	Township Levies	City or Village Levies	Full Tax Rate	Residential Agricultural Effective Tax Rate	Commercial Industrial Effective Tax Rate
BERLIN TOWNSHIP											
Berlin-Milan Schools	01-04	22-0010	8.80	61.20	1.80	3.95	5.30	n/a	81.05	42.1338	50.9558
Berlin Heights Village	06	22-0020	8.80	61.20	1.80	3.95	3.50	10.50	89.75	48.6518	56.8934
Huron Schools	05	22-0030	8.80	75.05	0.90	3.95	5.30	n/a	94.00	47.2652	59.1482
FLORENCE TOWNSHIP											
Firelands Schools	07-08	22-0040	8.80	47.07	0.00	2.45	6.10	n/a	64.42	40.3445	39.4410
Berlin-Milan Schools	09	22-0050	8.80	61.20	1.80	3.95	6.10	n/a	81.85	43.1801	51.4767
Vermilion Schools	10	22-0060	8.80	68.07	1.10	3.95	6.10	n/a	88.02	46.9235	70.2028
Western Reserve Schools	11	22-0070	8.80	34.05	0.00	3.95	6.10	n/a	52.90	38.0466	39.7786
GROTON TOWNSHIP											
Bellevue Schools	26	22-0080	8.80	43.10	1.00	3.95	5.75	n/a	62.60	50.1612	53.5198
Bellevue City	61	22-0085	8.80	43.10	1.00	3.95	5.75	6.10	68.70	55.0548	59.4368
Margaretta Schools	27	22-0090	8.80	56.80	0.00	3.95	5.75	n/a	75.30	40.1970	61.7654
Monroeville Schools	28	22-0100	8.80	42.80	0.00	3.95	5.75	n/a	61.30	41.9945	42.8980
Perkins Schools	29	22-0110	8.80	60.90	1.50	3.95	5.75	n/a	80.90	42.5646	48.1415
HURON TOWNSHIP											
Huron Schools	39	22-0120	8.80	75.05	1.06	3.95	5.14	n/a	94.00	47.3179	59.2070
Huron City	42-49	22-0130	8.80	75.05	0.90	3.95	0.40	4.90	94.00	47.3208	59.5428
Berlin-Milan Schools	40	22-0140	8.80	61.20	1.96	3.95	5.14	n/a	81.05	42.1865	51.0146
Perkins Schools	41	22-0150	8.80	60.90	1.66	3.95	5.14	n/a	80.45	42.3384	47.5704
MARGARETTA TOWNSHIP											
Margaretta Schools	33-37	22-0160	8.80	56.80	0.00	3.95	10.70	n/a	80.25	43.7663	66.9039
Bay View Village	30	22-0170	8.80	56.80	0.00	3.95	0.00	16.00	85.55	43.6470	69.0850
Castalia Village	31	22-0180	8.80	56.80	0.00	3.95	9.20	10.66	89.41	51.5568	74.4759
Perkins Schools	38	22-0190	8.80	60.90	1.50	3.95	10.70	n/a	85.85	46.1339	53.2800
MILAN TOWNSHIP											
Berlin-Milan Schools	50	22-0200	8.80	61.20	1.80	3.95	5.30	n/a	81.05	41.7731	51.1475
Milan Village	53	22-0210	8.80	61.20	1.80	3.95	4.30	8.80	88.85	47.9480	58.0315
Huron Schools	51	22-0220	8.80	75.05	0.90	3.95	5.30	n/a	94.00	46.9045	59.3399
Perkins Schools	52	22-0230	8.80	60.90	1.50	3.95	5.30	n/a	80.45	41.9251	47.7033
OXFORD TOWNSHIP											
Berlin-Milan Schools	23	22-0240	8.80	61.20	1.80	3.95	4.50	n/a	80.25	41.0698	50.2149
Monroeville Schools	24	22-0250	8.80	42.80	0.00	3.95	4.50	n/a	60.05	40.6517	41.5272
Perkins Schools	25	22-0260	8.80	60.90	1.50	3.95	4.50	n/a	79.65	41.2218	46.7707
PERKINS TOWNSHIP											
Perkins Schools	32	22-0270	8.80	60.90	1.50	3.95	10.20	n/a	85.35	47.5908	52.8871
VERMILION TOWNSHIP											
Vermilion Schools	12-16	22-0280	8.80	68.07	1.10	3.95	5.10	n/a	87.02	45.6706	69.2966
Vermilion City	18-22	22-0290	8.80	68.07	1.10	3.95	0.00	10.75	92.67	51.7562	75.6074
Berlin-Milan Schools	17	22-0300	8.80	61.20	1.80	3.95	5.10	n/a	80.85	41.9272	50.5705
KELLEY'S ISLAND VILLAGE											
Kelley's Island Schools	54	22-0310	8.80	14.15	0.80	3.95	n/a	8.63	36.33	29.8694	30.9340
SANDUSKY CITY											
Sandusky Schools	55-60	22-0320	8.80	75.40	1.50	0.00	n/a	5.25	90.95	49.4934	60.9858
BELLEVUE CITY											
Bellevue Schools	62	22-0330	8.80	43.10	1.00	3.95	n/a	6.10	62.95	49.9050	53.9824

Property Tax Rates for Tax Year 2009

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 WOULD BE DISTRIBUTED AS PRESENTED:

Perkins Township - Perkins Schools

<u>Tax Recipient</u>	<u>Home</u>
Perkins Local Schools	815.80
Perkins Township	311.64
County General Fund	70.44
MRDD Board	70.14
Sandusky Library	45.77
EHOVE JVSD	61.25
General Health District	29.05
Mental Health Board	26.11
Senior Citizens	13.70
Erie Metroparks	13.57
	<hr/>
	1,457.47



City of Huron - Huron City Schools

<u>Tax Recipient</u>	<u>Home</u>
Huron City Schools	959.12
City of Huron	138.63
Huron Township	12.25
County General Fund	70.44
MRDD Board	70.14
Huron Public Library	54.94
EHOVE JVSD	61.25
General Health District	29.05
Mental Health Board	26.11
Senior Citizens	13.70
Erie Metroparks	13.57
	<hr/>
	1,449.20



Vermilion Township - Vermilion Schools

<u>Tax Recipient</u>	<u>Home</u>
Vermilion Local Schools	925.62
Vermilion Township	142.85
County General Fund	70.44
MRDD Board	70.14
EHOVE JVSD	61.25
Ritter Public Library	45.94
General Health District	29.05
Mental Health Board	26.11
Senior Citizens	13.70
Erie Metroparks	13.57
	<hr/>
	1,398.66

Looking Forward

County Commissioners

Their mission is to improve the health, safety and welfare of all Erie County citizens, the strength of its economy and the quality of the environment. Below are some goals they have set for 2010 to help further their mission:

- Census 2010 – Coordinate and develop, with Erie Regional Planning Commission, a comprehensive strategy to ensure an accurate countywide count.
- Establish funding, through cooperation with the Metropolitan Planning Organization (MPO) and ODOT, and implement the recommendations as determined in the U.S. 250 Safety & Congestion study.
- Finalize the development plans, seek federal /state grant funds and market the Job Ready Site (JRS) near the US Route 250 – Plum Brook area.
- Continue pursuing funding / construction of a 9000' runway at NASA Plum Brook Station.

County Engineer's Department

The Engineer is responsible for providing safe roads and bridges for transportation within the County. In 2010, they will be working on the following projects within the County:

- Burr Road Reconstruction at intersection of Nash Road – Florence Township
- Replacement of Green Road Bridge – Florence Township
- Billings Road Resurfacing – Groton Township
- Replacement of Bragg Road Bridge – Groton Township
- Camp Road Reconstruction – Huron Township
- Replacement of Perkins Avenue Bridge – Huron Township
- Homegardner Road Phase 3 Reconstruction – Margareta Township
- Replacement of Shaw Mill Bridge – Milan Township
- Neilson Avenue and London Road Reconstruction – Perkins Township
- Replacement of Woodlawn Avenue Bridge – Perkins Township
- Replacement of Stanley Road Bridge – Vermilion Township

Facilities Department

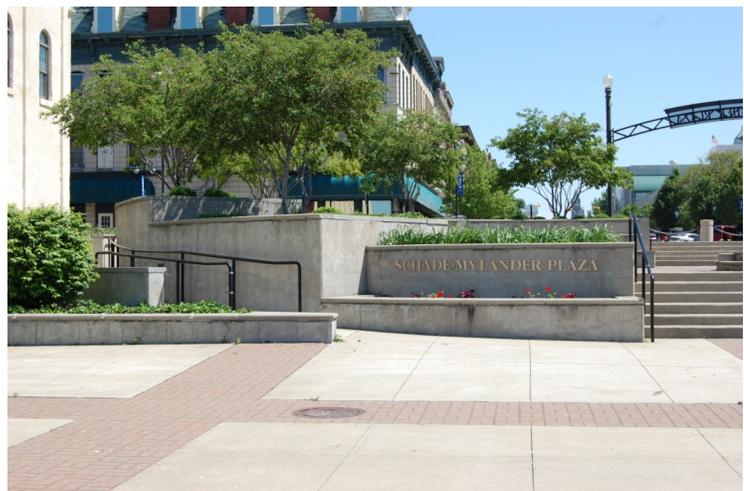
The Facilities department is responsible for maintaining facilities and vehicles for the County. In 2010, they have

the following projects scheduled:

- Modification and remodeling of the Common Pleas administration space on the second floor of the Courthouse.
- Working with the Care Facility to remodel wing #2 to accommodate the Alzheimer's unit.
- Completion of the remodeling job at the Vulcan building to accommodate the expanded WIC program for the Erie County Health Department. Funding was provided by the Health Department. Re-carpeting of office spaces for the Erie County Health Department.

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



Looking Forward

and sewer. Listed below are a few large projects they will begin or continue work on in the year 2010:

- S.R. 60 Water Distribution Improvements – The scope of this project is to connect our S.R. 60 water line to the NORW water line at Mason Rd. The purpose of this project is to allow Erie County to purchase water at a lower cost from NORW. Also, relocation of existing water line to allow for an ODOT culvert improvement in 2010 near Sailorway Dr.
- Landfill Project – The County has installed gas collection piping from our active landfill cell phase 1 and 2. We are currently extracting in excess of 450 scfm to 600 scfm of landfill gas at 50% + methane which is being destroyed at a lease to own flare. On January 22, 2010 contracts were executed with Speer Bros. to construct / install the 12-inch gas line in 90 calendar days and with Forrer Supply Company to supply the condensate sumps.
- Sandusky Phase 2 Wastewater Treatment Plant Improvements – The County agreed to reimburse Sandusky 38.9% of their Phase 2 Wastewater Treatment Plant improvements to be constructed over the next several years. Improvements will include expanding their secondary treatment peak capacity from 20 MGD to 42 MGD by adding additional aeration tanks, new final settling tanks and additional ultraviolet light disinfection capacity. Sludge digester improvements are also part of the scope. Construction has commenced at the Wastewater plant and should be completed by the end of year 2010.



Regional Planning and Development

Regional Planning and Development provides an extensive array of services for Erie County's economic development, including, but not limited to downtown revitalization projects, administration of the county's subdivision regulations and floodplain program, computerized mapping services for the political subdivisions within the County, preparation, submission and administration of grant applications, consideration of economic development activities, including tax abatement and revolving loan fund review and more.....

- Northern Ohio Medical Center project (NOMS) – The improvements to Strub Road are presently being redesigned with construction anticipated in the spring of 2010.
- Lakecrest Town Center project – A traffic light is to be installed at their entrance on US 250 and improvements are to be completed at Strub Road and US 250 in 2010.
- Cedar Point causeway will be paved between 5th St. and Cleveland Road.
- Hayes Avenue subway will be completed in 2010.
- The Gateway Signage Project design phase is complete and Phase 1 will be bid once the Ohio Department of Transportation (ODOT) approvals are obtained with completion expected in the summer or fall of 2010. The first phase will consist of a signage and wall welcoming treatment at Route 250 / Route 2 and other phases will be completed as funding permits.





ERIE COUNTY ELECTED OFFICIALS

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