



Popular Annual Financial Report
FOR THE YEAR ENDED DECEMBER 31, 2014

Erie County, Ohio

Produced By: **Richard H. Jeffrey,**
Erie County Auditor

Table of Contents

Table of Contents2

Introduction from Richard H. Jeffrey3

An Overview of the County Auditor’s Office4

Your Erie County Government.....6

Erie County Demographics and Statistics.....8

Overview of Erie County Finances.....10

Property Taxes.....16

Erie County Elected Officials20



Scenic pictures in this report were taken by Gary Joiner. Front cover is a view on Cedar Point Road. Above are pictures from Camp Avery in Milan Township in Avery, Ohio.

Dear Erie County Residents,



The Erie County Auditor's Office proudly presents the County's 2014 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, Dave Yost. Its purpose is to provide readers a summary of Erie County's financial activity in an easily understandable format.

The 2014 CAFR was audited by the office of Rea & Associates, Inc. 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,

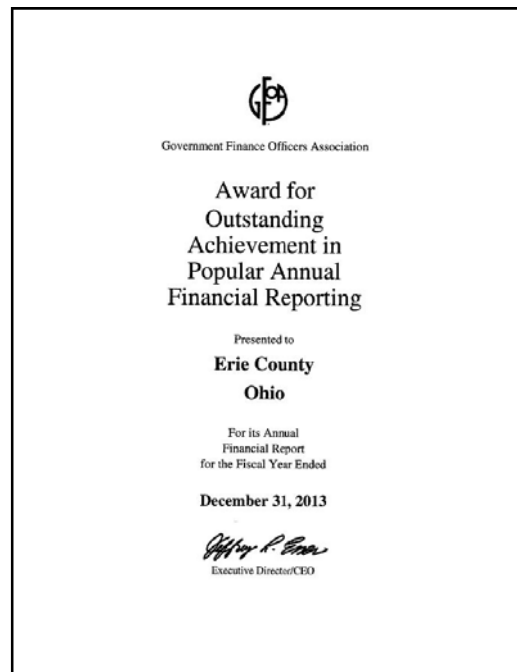
A handwritten signature in black ink that reads "Richard H. Jeffrey". The signature is written in a cursive, flowing style.

Richard H. Jeffrey, 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, 2013. 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.



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 45,710 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. Starting January 1, 2012, this tax has been eliminated for the State of Ohio.



Overview of 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

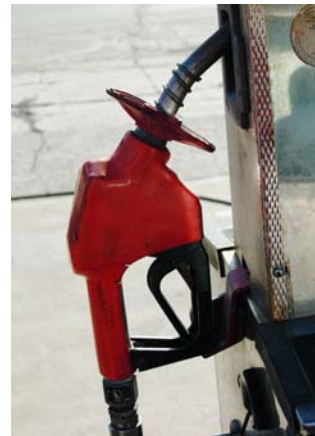
The Auditor is the Sealer of Weights and Measures for the entire County, maintaining "Equity in the Marketplace," thus protecting both buyer and seller from possible loss which may occur from faulty measuring devices, such as scales, scanners, retail motor fuel dispensers and meters. The Auditor is charged 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

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.

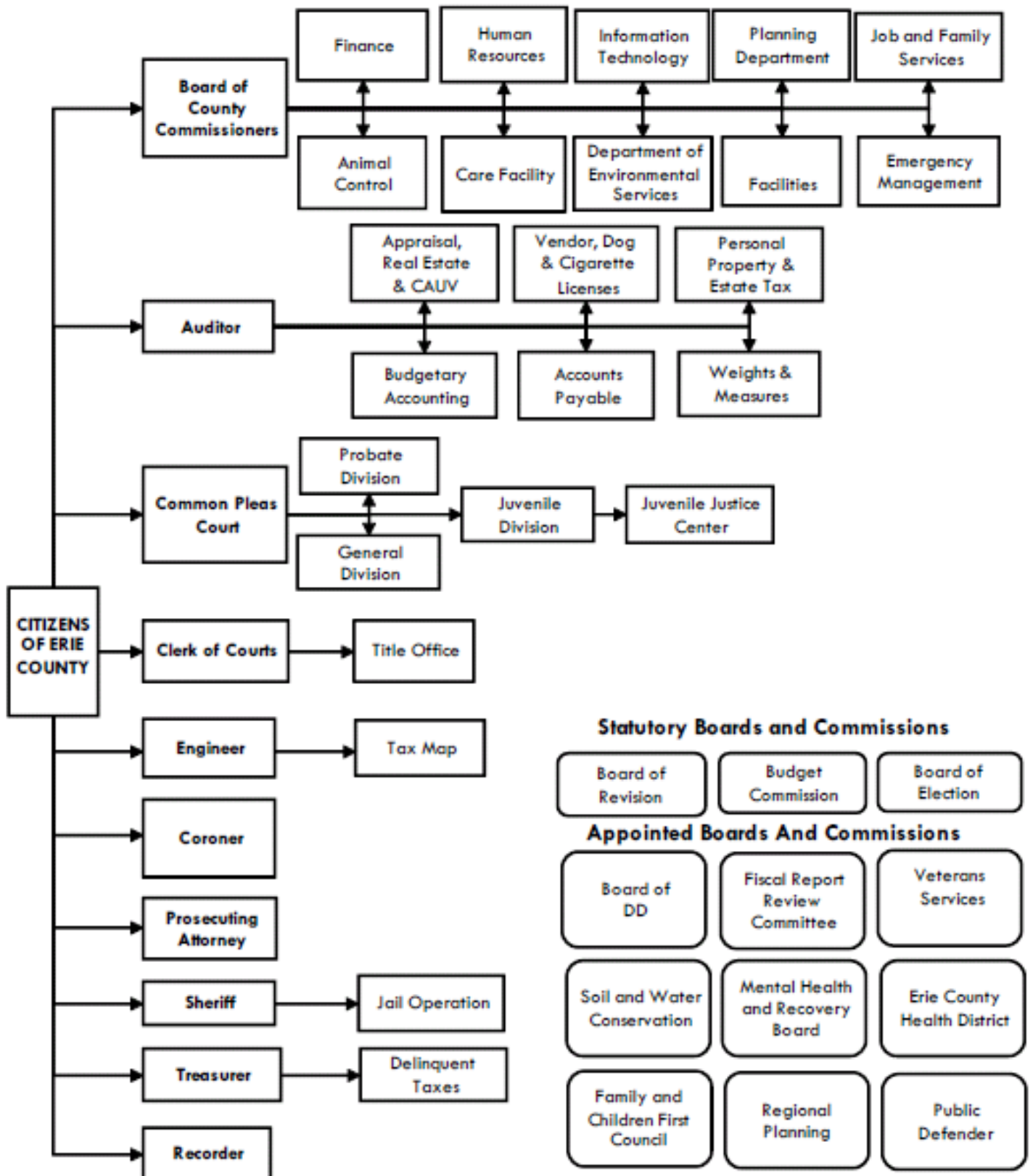


Erie County is made up of three cities, five villages and nine townships. They are the cities of Huron, Sandusky and Vermilion; the villages of Bay View, Berlin Heights, Castalia, Kelleys Island, and Milan; as well as the townships of Berlin, Florence, Groton, Huron, Margaretta, Milan, Oxford, Perkins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

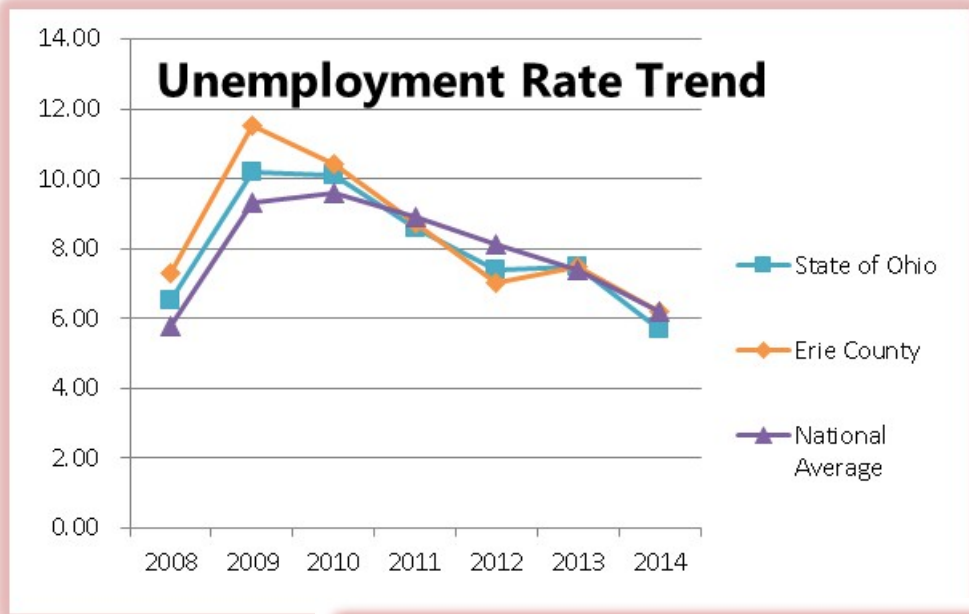
Erie County is governed by the Board of County Commissioners that functions as both the executive and legislative branch of the county. The Board is made up of three commissioners who serve terms of four years each. In addition to the County Auditor, who serves as the Chief Fiscal Officer, there are seven other elected officials who 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 669 full time employees and 500 part time employees in 2014 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.

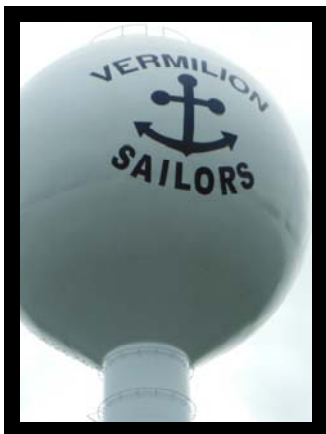
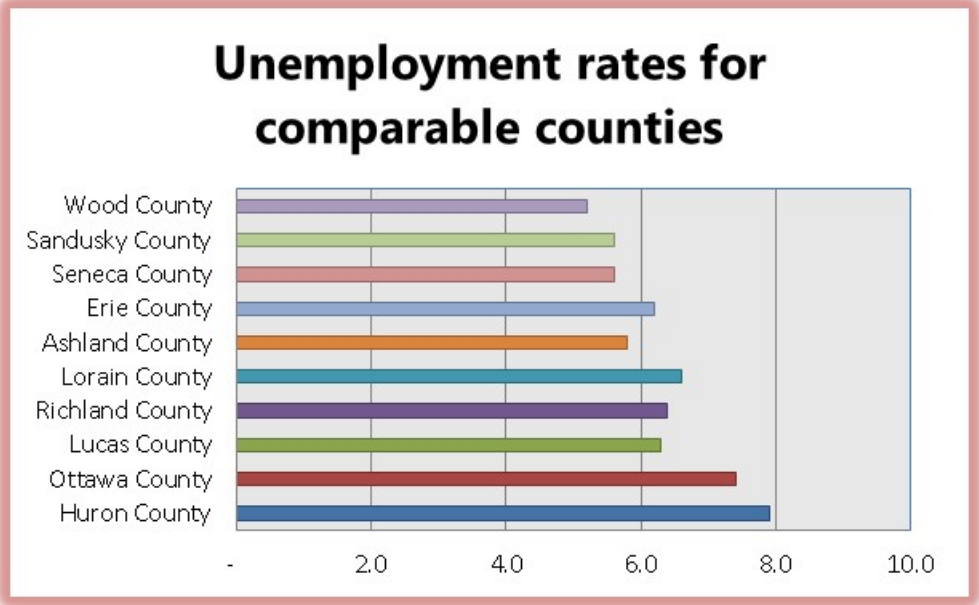
Organizational Chart



Erie County Demographics and Statistics



In 2014, the County's unemployment rate showed slight improvement moving from 7.5% to 6.2%. In comparing Erie County's unemployment rate to other counties, Erie County remains stable, and lower than many of the surrounding areas. Erie County businesses report they are continuing to recover well after the 2008 recession, with at least 15 companies seeking to expand, or have expanded, their operations in Erie County.



Vermilion Water Tower.



Vermilion Liberty Avenue Bridge.

Erie County Demographics and Statistics

Top Ten Taxpayers for 2014

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total County Taxable Assessed Value</u>
Ohio Edison	52,152,750.00	2.65%
Cedar Fair LP	31,480,300.00	1.60%
LMN Dev Spe LLC	15,179,680.00	0.77%
Norfolk & Western	10,087,810.00	0.51%
American Transmission Systems Inc	8,716,620.00	0.44%
Sandusky Mall Company	8,627,790.00	0.44%
CNL Income GW Sandusky	7,727,100.00	0.39%
Columbia Gas of Ohio	7,667,810.00	0.39%
Park Place Enterprises	5,324,060.00	0.27%
BCC Sandusky Permanent	5,247,940.00	0.27%
Total	\$ 152,211,860	7.75%
Total County Assessed Valuation	\$1,965,043,740	



View of Lake Erie Shoreline at Sherod Park in Vermilion Township.

Top Employers for 2014

<u>Employer</u>	<u>Type of Business</u>	<u>Number of Employees</u>
Cedar Fair L.P./Magnum	Entertainment	5,000
Firelands Regional Medical Center	Health Care	1,951
Kalahari Resort	Entertainment	1,200
Automotive Component Holdings	Automotive Parts	950
International Automotive Components	Automotive Parts	675
Erie County	Government	669
Sandusky City School District	Education	614
Ohio Veterans Home	Health Care	600
Kyklos Bearing International	Automotive Parts	580
Freudenberg - NOK	Packaging Facility	320
Total		12,559
Total Employment Within Erie County		35,500



This anchor is part of the landscape at the Inland Seas Museum on the shore of Lake Erie in Downtown Vermilion.

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 2014 CAFR for more detailed information.

Assets provide financial benefits to the County. **Current and Other Assets** are mainly comprised of cash, investments and demand deposits (whether held in the pool managed by the County Treasurer or in outside bank accounts), property taxes receivable, sales tax receivable and monies due from other governments. **Capital assets** are land, buildings and improvements, roads, bridges, water/sewer lines, equipment and construction in progress, and are shown net of accumulated depreciation.

Liabilities place a financial burden on the County. **Current and Other Liabilities** include monies due to other governments, deferred revenues, accounts payable, compensated absences, and accrued wages payable. **Long-term liabilities** represent bonds, notes and loans that are being repaid over a period of years as well as payments under capital leases.

Net Position 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 position is reported as **restricted** when there are limitations imposed on their use either through the enabling legislation adopted by the County, or through external restrictions imposed by creditors, grantors, or laws and regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. **Unrestricted net position** may be used to meet the County's ongoing obligations to citizens, employees and creditors.

For more information on the County's assets and liabilities, please refer to the Statement of Net Position, found on page 13 in our Comprehensive Annual Report.



Schoepfle Garden on SR 113 in Birmingham.

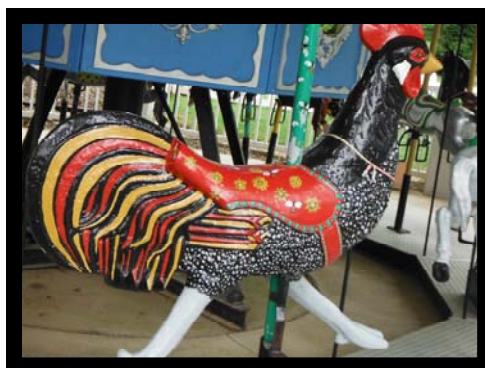
County's Financial Position

NET POSITION

	Governmental Activities 2014	Governmental Activities 2013	Business-Type Activities 2014	Business-Type Activities 2013	Total 2014	Total 2013
Assets						
Current and Other Assets	63,078,314	59,676,793	19,884,193	20,964,282	82,962,507	80,641,075
Capital Assets, Net	61,228,424	61,818,148	117,420,177	108,967,183	178,648,601	170,785,331
Total assets	124,306,738	121,494,941	137,304,370	129,931,465	261,611,108	251,426,406
<u>Deferred Outflows of Resources</u>	-	-	1,169,063	1,286,276	1,169,063	1,334,353
Liabilities						
Current and Other Liabilities	4,472,351	4,072,088	2,125,359	1,884,410	6,597,710	5,956,498
Long-Term Liabilities	15,241,616	16,686,662	84,737,572	89,137,779	99,979,188	105,824,441
Total liabilities	19,713,967	20,758,750	86,862,931	91,022,189	106,576,898	111,780,939
<u>Deferred Inflows of Resources</u>	11,866,517	11,785,909	-	-	11,866,517	11,785,909
Net Position						
Invested in capital assets, <i>net of related debt</i>	48,768,191	47,956,310	58,797,307	45,437,839	107,565,498	93,394,149
Restricted	24,041,105	25,629,073	-	-	24,041,105	25,629,073
Unrestricted	19,916,958	15,364,899	(7,186,805)	(5,242,287)	12,730,153	10,122,612
Total Net Position	92,726,254	88,950,282	51,610,502	40,195,552	144,336,756	129,145,834

For governmental activities, there was a 4 percent increase in net position from the prior year. Current and other assets reflect a \$3.4 million increase from the prior year. There was an increase in cash and cash equivalents of \$4.3 million primarily due to the additional .5 percent sales tax increase that was in effect from October 2013 through September 2014. This increase is also represented in the increase in unrestricted net position. The termination of the sales tax resulted in a decrease in the permissive sales tax receivable by \$1.1 million. The increase in current and other liabilities was largely due to the timing of the last payroll for the year and an increase in the accrued wages and pension related payables as a result.

For business-type activities, there was an overall increase in net position of 28 percent. Most of this increase is reflected in net capital assets as the result of a contribution of capital assets from NASA, in the amount of \$12.3 million. The decrease in long-term liabilities represents the retirement of over \$5 million of long term debt.



All three pictures are from Schoepfle Garden in Birmingham— Many paths and walkways are found in the garden along with entertainment for the children.

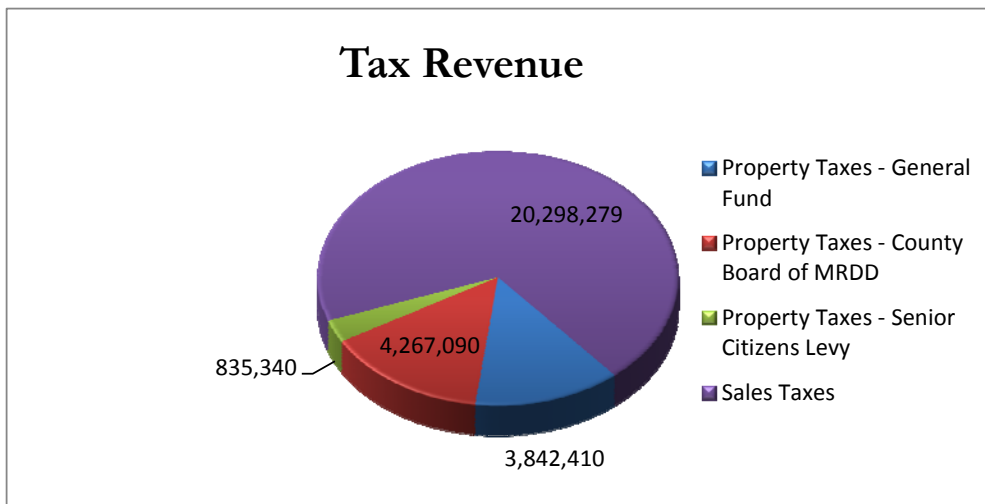
Governmental Revenues

The dollars presented here are reported as governmental activities in the 2014 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. Grants are further broken down between operating grants and capital grants. Operating grants are provided to the County to help run day-to-day operations. Capital grants are provided to the County for use in acquiring capital assets, such as purchase of land or equipment, as well as the purchase or construction of buildings.

Revenues	2014	2013	% Change from 2013
Taxes	29,243,119	24,734,482	18.2%
Operating Grants	18,084,521	18,361,997	-1.5%
Charges for services	10,159,712	10,543,796	-3.6%
Investment Earnings	334,772	218,120	53.5%
Capital Grants	185,046	699,030	-73.5%
Unrestricted grants and other revenue	5,967,950	5,938,105	0.5%
	63,975,120	60,495,530	5.8%

Overall revenues for governmental activities showed little change. There was an 18 percent increase in taxes primarily due to the additional 0.5 percent sales tax increase that was in effect from October 2013 through September 2014.

Tax Revenue	2014	2013	% Change from 2013
Property Taxes - General Fund	3,842,410	3,882,496	-1.0%
Property Taxes - County Board of MRDD	4,267,090	4,277,854	-0.3%
Property Taxes - Senior Citizens Levy	835,340	843,916	-1.0%
Sales Taxes	20,298,279	15,730,216	29.0%
	29,243,119	24,734,482	18.2%



Governmental Expenses

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

Expenses - Governmental Activities	2014	2013	% Change from 2013
Legislative and executive	13,253,668	11,236,516	17.95%
Human Services	9,177,854	8,415,318	9.06%
Public Safety	11,036,311	10,946,809	0.82%
Health	9,066,910	9,525,277	-4.81%
Judicial	7,953,055	8,159,781	-2.53%
Public Works	6,137,570	5,869,457	4.57%
Other	3,584,089	4,238,764	-15.44%
	60,209,457	58,391,922	3.11%

Governmental activities expenses increased approximately 3 percent. This is largely due to the Legislative and Executive expenses increasing from the extra sales tax money brought in. The Commissioners approved spending in 2014 on various improvements within the County.

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.

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.

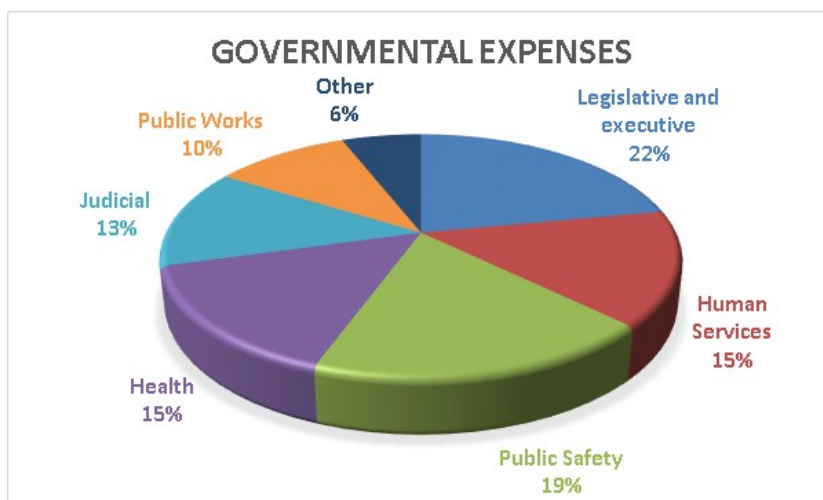
Public Safety expenses are those incurred by the Sheriff's department to ensure safety of persons and property.

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 2014 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	2014	2013	% Change from 2013
Charges for Services - Sewer	6,579,196	7,292,440	-9.8%
Charges for Services - Water	8,061,171	8,089,251	-0.3%
Charges for Services - Landfill	5,610,170	5,736,821	-2.2%
Charges for Services - Care Facility	7,882,965	6,222,673	26.7%
Operating Grants	135,150	-	100.0%
Capital Grant and Contributions	12,394,879	2,069,247	499.0%
	<u>40,663,531</u>	<u>29,410,432</u>	<u>38.3%</u>

For business-type activities, there was a substantial increase in capital grants and contributions due to receiving a large contributed asset from NASA. NASA donated a deep water 42 inch raw water intake, pumping station, and over 11 miles of transmission lines valued at over \$12 million dollars. The Care Facility also saw a 24% increase in revenues for 2014 due to an increase in the number of patients by 20%.

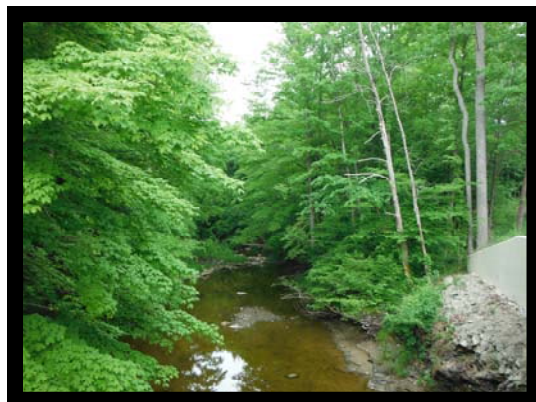
Below are the expenses incurred for our Sewer, Water, Landfill and Care Facility departments.

Expenses - Business-Type Activities	2014	2013	% Change from 2013
Sewer	7,923,241	7,730,824	2.49%
Water	8,531,757	7,739,798	10.23%
Landfill	4,976,992	4,985,364	-0.17%
Care Facility	7,949,330	6,479,828	22.68%
	<u>29,381,320</u>	<u>26,935,814</u>	<u>9.08%</u>

The Care Facility had the only notable change in expenses which was related to the increase in revenues, which in turn required an increase in contracted services for residents. The Water fund paid off additional debt in 2014.



An old oil well back in the woods off Green Road in Florence Township.



View from a bridge of a stream on Green Road in Florence Township.

Long Term Debt

At December 31, 2014 the County had a total of \$32,017,374 in general obligation bonds, \$797,485 in special assessment bonds, \$53,521,036 in OWDA loans and \$31,630 in OPWC loans. Of this total, \$73,691,659 will be repaid from business-type activities. Moody's Ratings Service has assigned Erie County bond ratings an "AA2" rating, indicating that our bonds are a safe, reliable investment. This is due to the County's below-average debt burden, strong general fund reserves, and overall sound financial management. Our goal is to maximize the services to Erie County residents and visitors within the limited amount of resources available. The following table summarizes the outstanding long-term obligations at year end.

Long-Term Obligations, Trend Analysis

Includes Governmental and Business-Type Activities

	2014	2013	2012	2011
General Obligation Bonds	32,017,374	35,948,674	40,875,681	41,892,338
Special Assessment Bonds	797,485	959,200	1,118,917	1,249,738
OWDA Loans	53,521,036	56,092,700	58,215,952	60,621,055
OPWC Loans	31,630	62,625	85,462	127,859
Bond Anticipation Notes	-	-	-	1,700,000
Capital Lease Obligation	170,957	215,856	287,793	33,404
Landfill Closure and Post Closure Liability	10,534,752	9,956,355	16,345,173	16,087,849
Compensated Absences	2,905,954	2,968,271	2,842,305	2,916,816
TOTAL	99,979,188	106,203,681	119,771,283	124,629,059

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 LIABILITY

This liability shows what amount is needed to perform all closure and post closure care as of 12/31/14.

COMPENSATED ABSENCES

This liability is due to employees for services provided to the County, where leave was earned but not taken as of 12/31/14.

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



Ship docked at the City of Huron.



City of Huron.

Property Taxes

Tax Rates for Erie County—Tax Year 2014, Payable in Calendar Year 2015

TAX DISTRICTS	Tax District	State Taxing District	County Levies	School Levies	Library Levies	Vocational		City or Village Levies	Full Tax Rate	Residential	Commercial
						School Levies	Township Levies			Agricultural Effective Tax Rate	Industrial Effective Tax Rate
BERLIN TOWNSHIP											
Edison Schools	01-04	22-0010	8.90	69.05	1.80	3.95	5.30	n/a	89.00	53.5472	62.3573
Berlin Heights Village	06	22-0020	8.90	69.05	1.80	3.95	3.50	10.50	97.70	60.4664	68.5110
Huron Schools	05	22-0030	8.90	74.55	1.25	3.95	5.30	n/a	93.95	50.5711	63.5155
FLORENCE TOWNSHIP											
Firelands Schools	07-08	22-0040	8.90	52.33	0.00	2.45	7.10	n/a	70.78	49.2435	48.7312
Edison Schools	09	22-0050	8.90	69.05	1.80	3.95	7.10	n/a	90.80	55.4775	64.5030
Vermilion Schools	10	22-0060	8.90	68.65	1.625	3.95	7.10	n/a	90.225	52.3161	76.1362
Western Reserve Schools	11	22-0070	8.90	33.85	0.00	3.95	7.10	n/a	53.80	41.3141	43.8440
GROTON TOWNSHIP											
Bellevue Schools	26	22-0080	8.90	43.89	1.00	3.95	5.75	n/a	63.49	53.4010	58.4107
Bellevue City	61	22-0085	8.90	43.89	1.00	3.95	5.75	6.60	70.09	59.0885	65.0015
Margaretta Schools	27	22-0090	8.90	63.76	0.00	3.95	5.75	n/a	82.36	50.3976	72.5259
Monroeville Schools	28	22-0100	8.90	35.00	0.00	3.95	5.75	n/a	53.60	43.6961	45.2994
Perkins Schools	29	22-0110	8.90	62.40	0.00	3.95	5.75	n/a	81.00	47.0220	52.8399
HURON TOWNSHIP											
Huron Schools	39	22-0120	8.90	74.55	1.25	3.95	4.90	n/a	93.55	50.2045	63.2805
Huron City	42-49	22-0130	8.90	74.55	1.25	3.95	0.00	4.90	93.55	50.2519	63.5754
Edison Schools	40	22-0140	8.90	69.05	1.80	3.95	4.90	n/a	88.60	53.1806	62.1223
Perkins Schools	41	22-0150	8.90	62.40	0.00	3.95	4.90	n/a	80.15	46.0488	51.6950
MARGARETTA TOWNSHIP											
Margaretta Schools	33-37	22-0160	8.90	63.76	0.00	3.95	11.20	n/a	87.81	54.2321	77.9670
Bay View Village	30	22-0170	8.90	63.76	0.00	3.95	0.00	20.00	96.61	57.9347	84.7968
Castalia Village	31	22-0180	8.90	63.76	0.00	3.95	8.70	8.66	93.97	60.5662	84.0723
Perkins Schools	38	22-0190	8.90	62.40	0.00	3.95	11.20	n/a	86.45	50.8565	58.2811
MILAN TOWNSHIP											
Edison Schools	50	22-0200	8.90	69.05	1.80	3.95	5.30	n/a	89.00	53.1509	62.5415
Milan Village	53	22-0210	8.90	69.05	1.80	3.95	4.30	8.80	96.80	59.5695	69.4918
Huron Schools	51	22-0220	8.90	74.55	1.25	3.95	5.30	n/a	93.95	50.1748	63.6997
Perkins Schools	52	22-0230	8.90	62.40	0.00	3.95	5.30	n/a	80.55	46.0190	52.1142
OXFORD TOWNSHIP											
Edison Schools	23	22-0240	8.90	69.05	1.80	3.95	4.50	n/a	88.20	52.9284	61.8597
Monroeville Schools	24	22-0250	8.90	35.00	0.00	3.95	4.50	n/a	52.35	42.4706	43.8919
Perkins Schools	25	22-0260	8.90	62.40	0.00	3.95	4.50	n/a	79.75	45.7965	51.4325
PERKINS TOWNSHIP											
Perkins Schools	32	22-0270	8.90	62.40	0.00	3.95	16.25	n/a	91.50	57.5947	63.3399
VERMILION TOWNSHIP											
Vermilion Schools	12-16	22-0280	8.90	68.65	1.625	3.95	5.10	n/a	88.225	50.0901	73.7173
Vermilion City	18-22	22-0290	8.90	68.65	1.625	3.95	0.00	10.75	93.875	56.0651	79.9005
Edison Schools	17	22-0300	8.90	69.05	1.80	3.95	5.10	n/a	88.80	53.2516	62.0840
KELLEY'S ISLAND VILLAGE											
Kelley's Island Schools	54	22-0310	8.90	7.15	0.00	3.95	n/a	10.35	30.35	26.1219	26.6474
SANDUSKY CITY											
Sandusky Schools	55-60	22-0320	8.90	82.025	0.00	0.00	n/a	5.25	96.175	57.4077	69.0438
BELLEVUE CITY											
Bellevue Schools	62	22-0330	8.90	43.89	1.00	3.95	n/a	6.60	64.34	53.4112	59.2515
Erie County Levies:						TAX RATES EXPRESSED IN MILLS					
General Fund	2.30		A.D.A.M.H.S. Brd	1.00	MILL = \$1 in Taxes for every \$1,000 in Taxable Value						
Metro Parks Board	1.10		M.R./D.D. Board	3.00							
Senior Services	0.50		Health District	1.00							

Property Taxes

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:

Florence Township - Vermilion LSD

<u>Tax Recipient</u>	<u>Tax Rate</u>	<u>Taxes Paid</u>
Vermilion School	31.835841	974.97
EHOVE	2.920478	89.44
Florence Township	5.001608	153.17
Ritter Library	2.216174	67.87
Vermilion River Ambulance District	1.999368	61.23
County General Fund	2.300000	70.44
MRDD Board	2.460588	75.36
General Health District	0.982180	30.08
Mental Health Board	0.999766	30.62
Senior Citizens	0.500000	15.31
Erie Metroparks	1.100000	33.69
	<u>52.316003</u>	<u>1,602.18</u>

Huron Township - Perkins Local School District

<u>Tax Recipient</u>	<u>Tax Rate</u>	<u>Taxes Paid</u>
Perkins Local Schools	28.581635	875.31
Huron Township	4.704043	144.06
County General Fund	2.300000	70.44
MRDD Board	2.460588	75.36
Sandusky Library	1.500000	45.94
EHOVE JVSD	2.920478	89.44
General Health District	0.982180	30.08
Mental Health Board	0.999766	30.62
Senior Citizens	0.500000	15.31
Erie Metroparks	1.100000	33.69
	<u>46.048690</u>	<u>1,410.24</u>

Sandusky City - Sandusky City School District

<u>Tax Recipient</u>	<u>Tax Rate</u>	<u>Taxes Paid</u>
Sandusky City Schools	42.315078	1,295.90
Sandusky City	5.250000	160.78
County General Fund	2.300000	70.44
MRDD Board	2.460588	75.36
Sandusky Library	1.500000	45.94
General Health District	0.982180	30.08
Mental Health Board	0.999766	30.62
Senior Citizens	0.500000	15.31
Erie Metroparks	1.100000	33.69
	<u>57.407612</u>	<u>1,758.11</u>

Richard H. Jeffrey's Swearing in Ceremony



Auditor Rick Jeffrey was sworn into office on March 9, 2015 for his second term in office. His entire staff attended as well as his family and friends, other Erie County Elected Officials and Ohio Senator Randy Gardner.

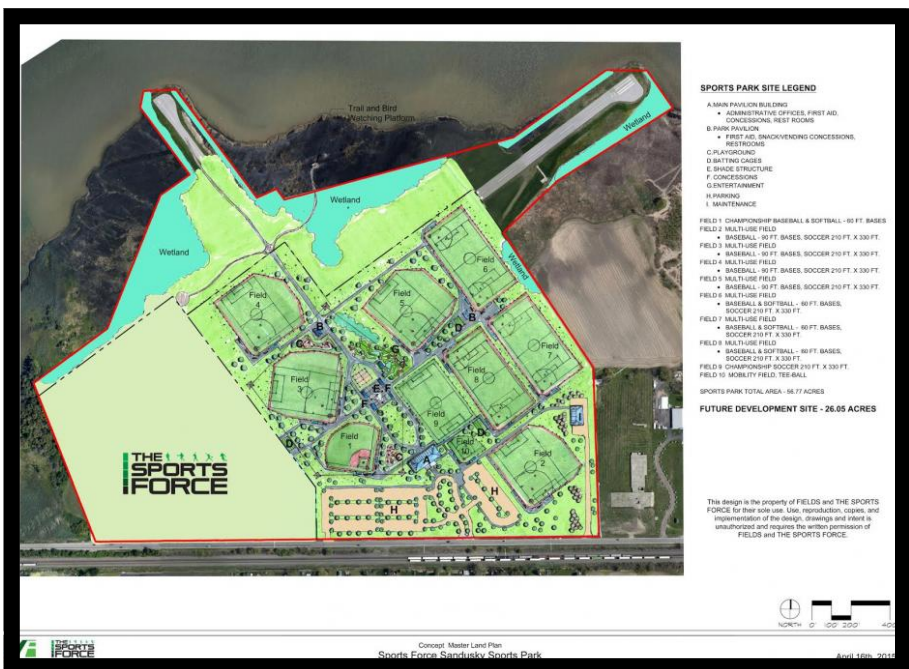
Erie County News



In January 2015, NASA donated a deep water 42-inch raw water intake, pumping station and over 11 miles of transmission lines, valued at over \$12 million. Congresswoman Marcy Kaptur, General David Stringer from NASA, Commissioners Bill Monaghan, Tom Ferrell and Erie County Recorder Barb Sessler were all part of the formal signing. The NASA water lines have a 34 million gallons a day capacity and gives Erie County a reliable back up water supply.



The former Water Street Bar & Grille will be re-opening in July 2015 as The Leaking Boot in downtown Sandusky. Along with that, the space next to The Leaking Boot will be constructed for Ferndock Brewery, the first brewery in Sandusky since the prohibition era. The Brewery will be unique in the area offering a garden patio and rooftop deck.



With the support of Cedar Fair, Erie County Commissioners approved a multi-million dollar sports complex to be constructed at the former Griffin Sandusky Airport site on Cleveland Road (US Route 6).

ERIE COUNTY ELECTED OFFICIALS

Auditor Richard H. Jeffrey (419) 627-7746

Clerk of Courts Luvada Wilson (419) 627-7705

Commissioners Patrick J. Shenigo (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 Pamela Ferrell (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