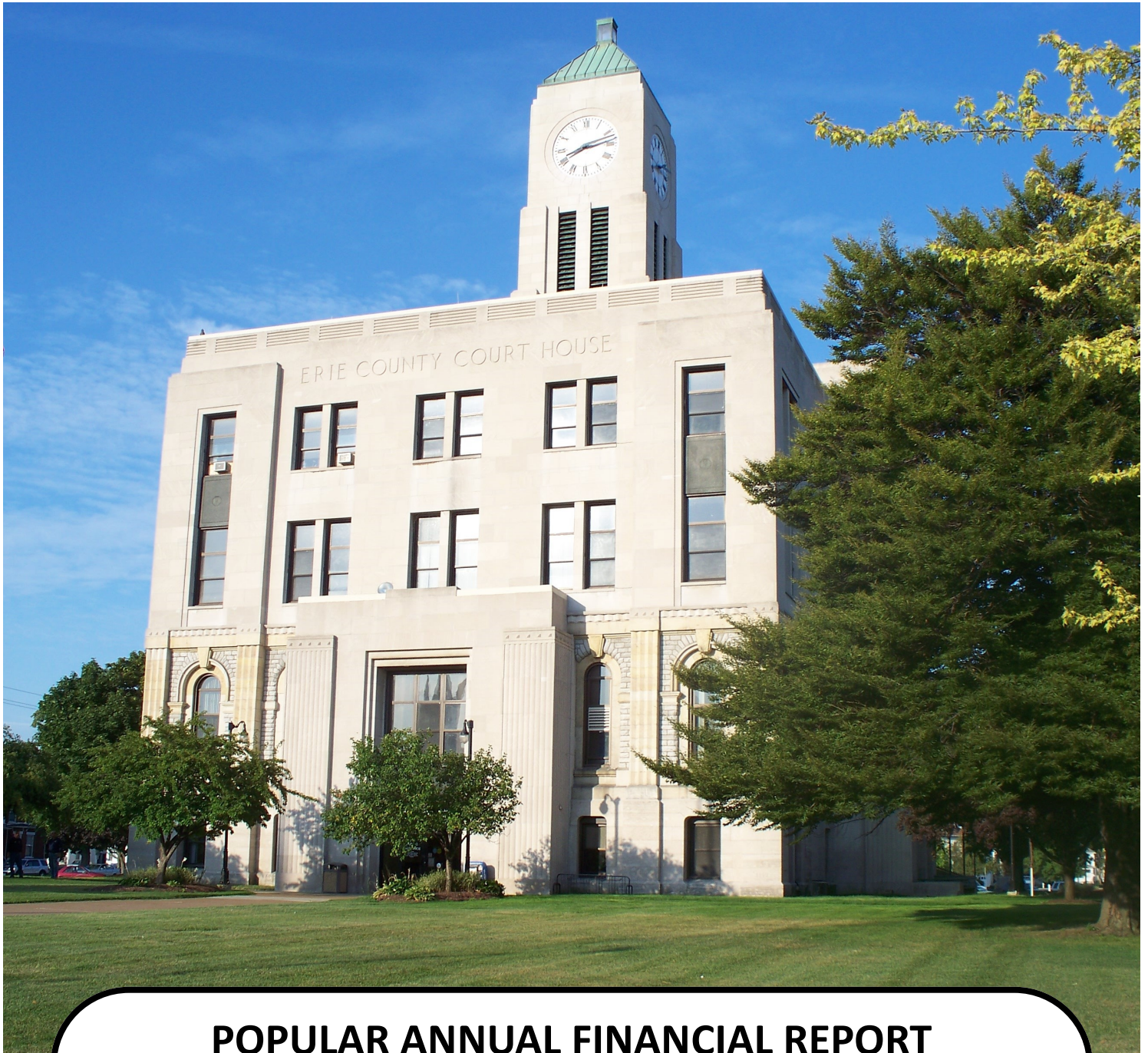


Erie County, Ohio



**POPULAR ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017**

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

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SANDUSKY BAY

Dear Erie County Residents,



The Erie County Auditor's Office proudly presents the County's 2017 Popular Annual Financial Report (PAFR). It was primarily created to provide transparency and 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 the County's financial activity in an easy to understand format.

The 2017 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.

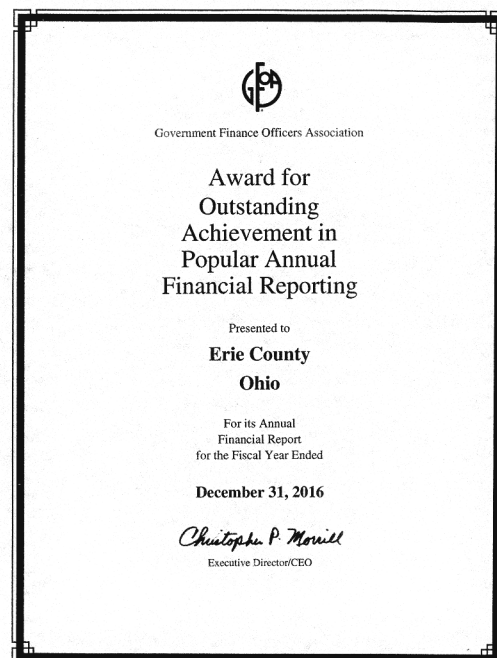
Sincerely,

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, 2016. 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.

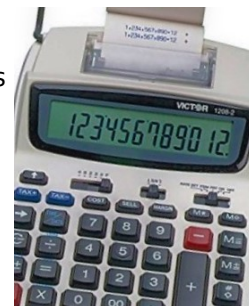
An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.



Overview of Erie County Auditor's Office

CHIEF FISCAL OFFICER

As Chief Fiscal Officer of your county, the Auditor is the bookkeeper for all County elected officials and many of the County agencies. 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 Auditor's duty to make sure that financial records are kept properly and is required by law to prepare the County's Annual Financial Report. Erie County prepares a Comprehensive Annual Financial Report, which is then reviewed by the Auditor of State's Office or external independent audit firm to insure the County's finances are in order and that proper internal controls are in place. They test these controls and make recommendations to the county offices and agencies to assure that your money is spent properly.

In 2016, the County's checkbook was uploaded to www.OhioCheckbook.com, a site launched by the State Treasurer, Josh Mandel in an effort to make government more transparent and accountable to the taxpayers. Users can easily navigate, search and compare County spending across multiple years. The direct link and a "how-to" guide for easy viewing of Erie County's checkbook can be found on the Auditor's website: www.erie.iviewauditor.com.



REAL ESTATE APPRAISAL & ASSESSMENT

Erie County has 45,992 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 appraisal records of each parcel in the County. These records are open for public inspection. The next countywide reevaluation will take place in 2018.

REAL ESTATE TAXES & 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 requires by the Ohio Department of Taxation, Division of Tax Equalization. Tax bills are based on the tax rate multiplied by your valuation found on this list. Property owners are assessed at 35% of the fair market value. 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 tax districts in the same manner as real estate taxes.

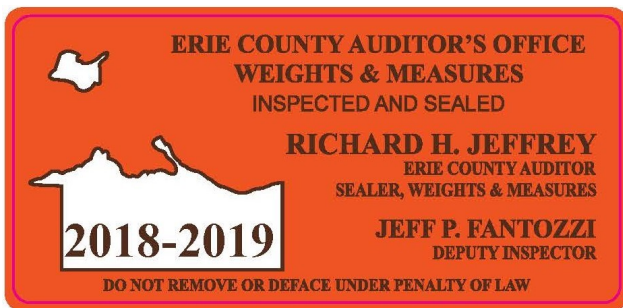
CRITICAL RESPONSIBILITIES FOR LOCAL GOVERNMENTS

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

WEIGHTS & 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. 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.

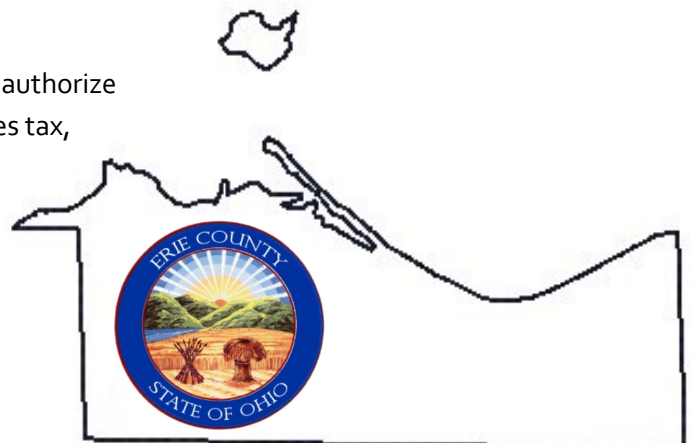
The Sealer of Erie County is responsible for testing 1,094 gas pumps and meters and 2,033 devices in the County. Look for the current County seal on devices to be assured that they passed inspection. These services are performed to maintain "Equity in the Marketplace." If you believe a device is not performing properly, or for more information, please contact the Erie County Auditor's Office, Weights & Measures Division at (419) 626-7746. For additional resources, visit the Weights and Measures page on the Ohio Department of Agriculture's webpage: www.agri.ohio.gov.

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

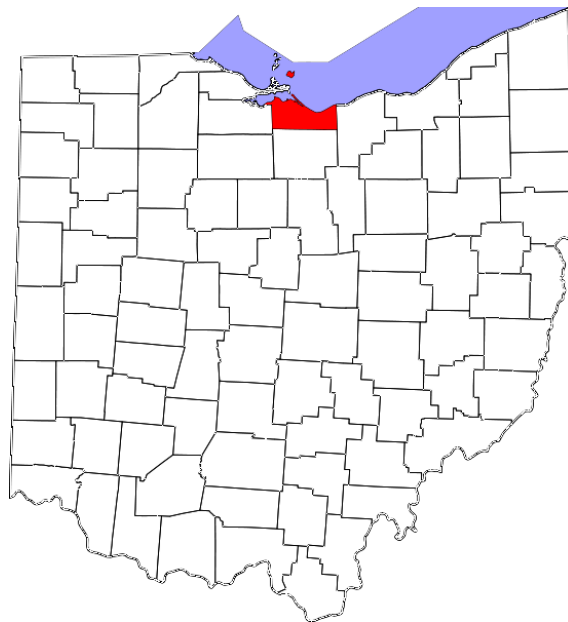
- Secretary of the Budget Commission
- Secretary of the Board of Revision
- Secretary of the Fiscal Report Review Committee
- Chair of the Tax Incentive Review Council
- Member of the Records Commission



Your Erie County Government

Erie County was formed by an Act of the Ohio General Assembly on March 16, 1838. The Ohio government decided to divide larger counties into smaller areas of land. Its name came from the Erie Indians, who inhabited the land before the Iroquois drove them out in the mid-1600s. It borders Lake Erie in north-central Ohio, extending 28 miles in an east-west direction and 11 miles in a north-south direction, with a total area of 264 square miles, including 8,560 acres of wetlands. The County seat is Sandusky, which is located halfway between Toledo and Cleveland.

Erie County is comprised of three cities (Huron, Sandusky and Vermilion), nine townships (Berlin, Florence, Groton, Huron, Margareta, Milan, Oxford, Perkins and Vermilion) and five villages (Bay View, Berlin Heights, Castalia, Kelleys Island and Milan).



Erie County is governed by the Board of County Commissioners who are elected by the voters of Erie County. In addition to the three Commissioners, there are eight other elected officials who operate independently following legislation of the Ohio Revised Code. These elected officials also serve four year terms and include: Auditor, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff and Treasurer. Erie County has five Judges, each elected to six year terms: Common Pleas Court (two), Probate Court, Juvenile Court and County Municipal Court.

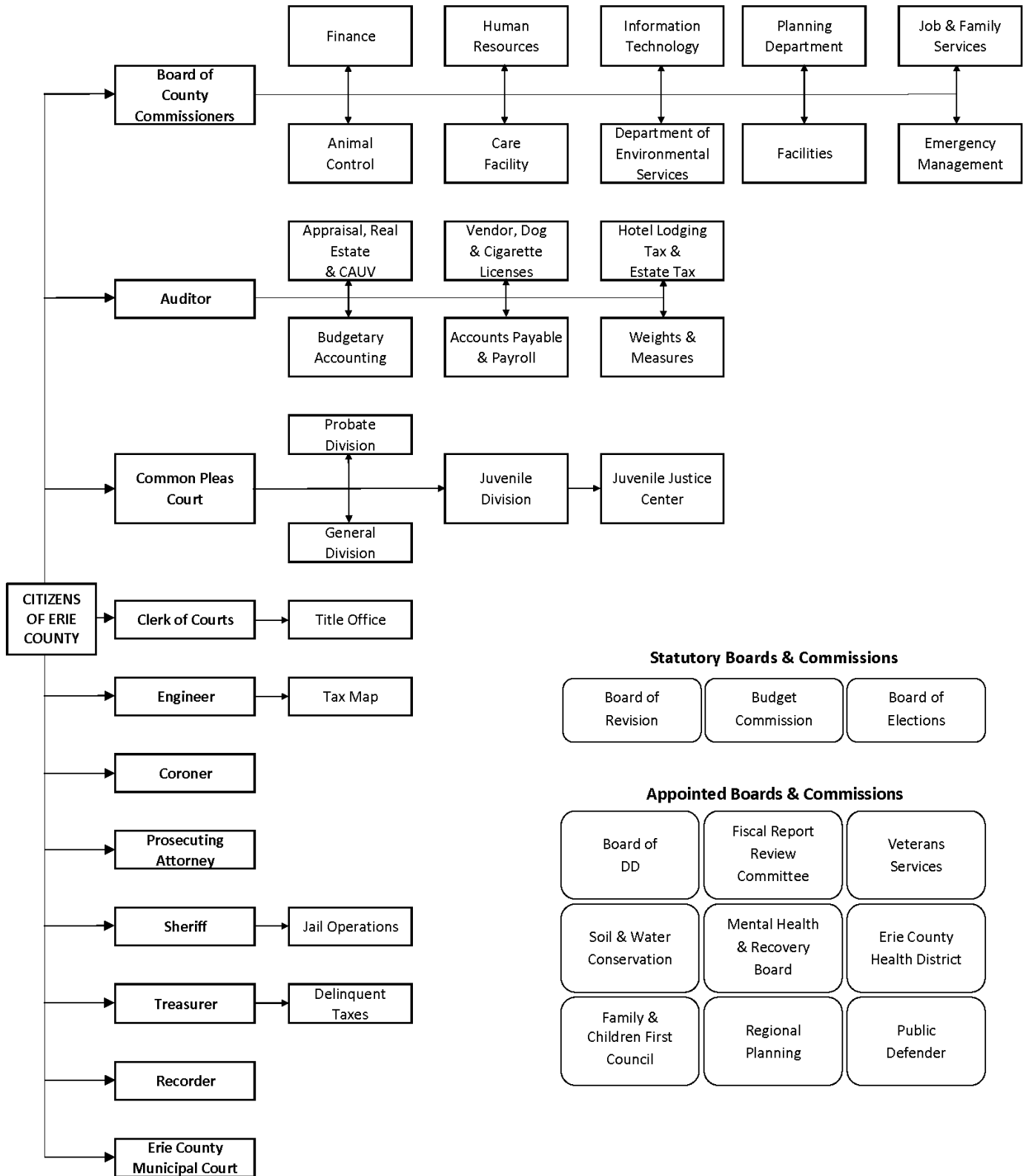
The County employed 684 full time employees and 155 part time and seasonal employees in 2017 to provide services such as: capital improvements to roads/bridges/sewers, public safety, veterans services, tax collections, job and family services, emergency management services, economic development, animal control and health services just to name a few.

The following chart shows how Erie County departments are currently organized.



HURON MARINA

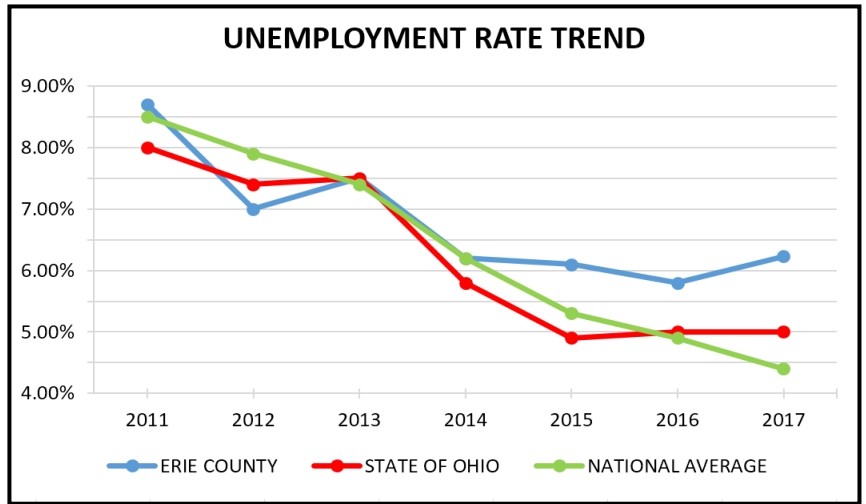
Organizational Chart



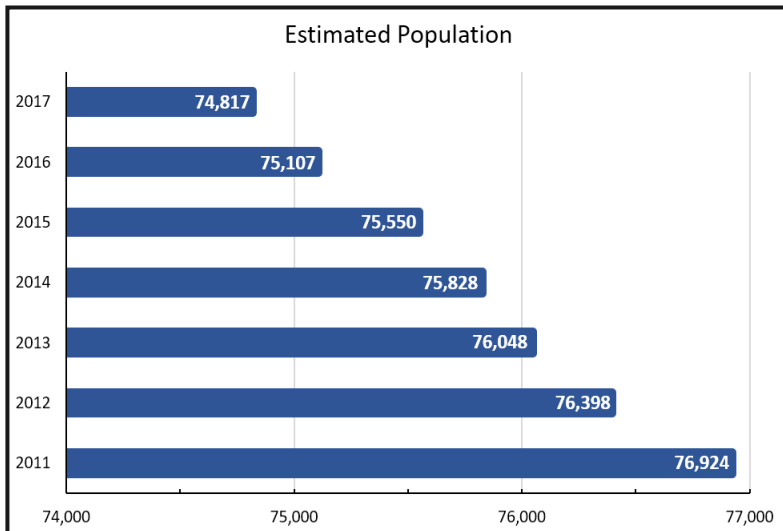
Erie County Demographics and Statistics

In 2017, Erie County's unemployment rate showed slight increase (less than half a percent) from 5.80% in 2016 to 6.23% in 2017. The State of Ohio unemployment rate held steady at 5%.

In comparison to the surrounding counties, Erie's unemployment rate is on the higher end, with Sandusky County having the lowest unemployment rate at 4.7% and Ottawa County, the highest at 6.7%.



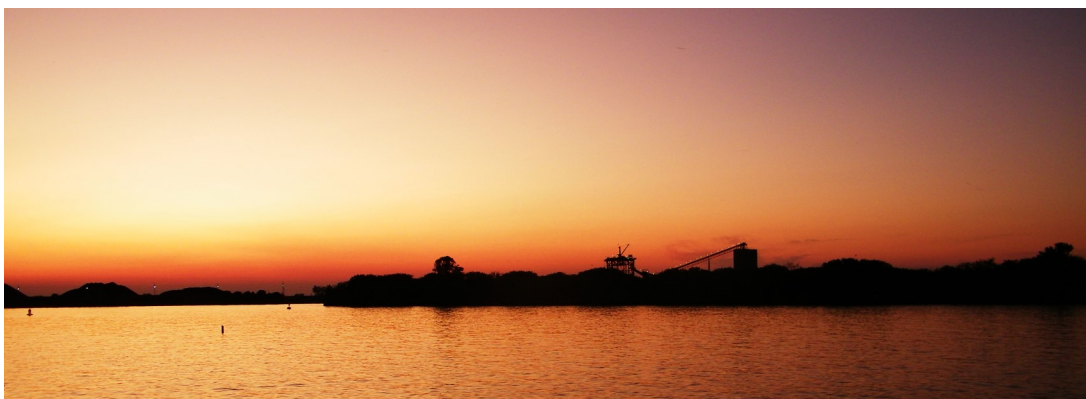
Source: Ohio Department of Job & Family



Source: U.S. Census Bureau

2017 Population Statistics

- 48.75% Male / 51.25% Female
- Median Age: 45.8 years old
- 87% White / 8.8% African American / 4.2% Other
- 90.6% HS diploma or higher
- 21.6% Bachelor's degree or higher
- Median Household Income: \$48,276
- Population per square mile: 306.4



SANDUSKY COAL DOCKS

Erie County Demographics and Statistics

2017 TOP TAXPAYERS



VERMILION LIGHTHOUSE

TAXPAYER	TAXABLE ASSESSED VALUE	PERCENTAGE OF TOTAL COUNTY TAXABLE ASSESSED VALUE
OHIO EDISON	47,012,590	2.26%
AMERICAN TRANSMISSIONS	45,606,230	2.19%
CEDAR POINT PARK LLC	40,724,410	1.96%
LMN DEVELOPMENT	15,543,520	0.75%
NORFOLK & WESTERN RAILWAY	13,572,260	0.65%
COLUMBIA GAS OF OHIO, INC	12,399,810	0.60%
SANDUSKY MALL COMPANY	7,898,520	0.38%
GWR SANDUSKY PROPERTY	6,300,000	0.30%
SHAKER VILLAGE RENTAL COMMUNITIES LTD	5,086,200	0.24%
FIRELANDS REGIONAL MEDICAL CENTER	4,774,850	0.23%
TOTAL	\$198,918,390	9.56%
TOTAL COUNTY ASSESSED VALUATION	\$2,079,935,420	

2017 TOP TEN EMPLOYERS

EMPLOYER	TYPE OF BUSINESS	# OF EMPLOYEES
CEDAR FAIR L.P./MAGNUM	ENTERTAINMENT	5,000
VENTRA	AUTOMOTIVE	1,935
FIRELANDS REGIONAL MEDICAL CENTER	HEALTHCARE	1,874
KALAHARI RESORT	ENTERTAINMENT	1,154
ERIE COUNTY	GOVERNMENT	864
INTERNATIONAL AUTOMOTIVE COMPONENTS	AUTOMOTIVE	684
OHIO VETERANS HOME	HEALTHCARE	648
SANDUSKY CITY SCHOOL DISTRICT	EDUCATION	480
FREUDENBERG—NOK	PACKAGING FACILITY	260
JBT CORPORATION	FOOD EQUIPMENT	215
TOTAL		13,114
TOTAL EMPLOYMENT WITHIN ERIE COUNTY		35,600

The top 10 employers for Erie County employed nearly 37% of the County's workforce in 2017. The majority of these workplaces are located in the City of Sandusky and Perkins Township.

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 2017 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.

Deferred Inflows/Outflows of Resources are inflows and outflows of resources related to pension liabilities resulting from the County's employer contributions to OPERS. Any part of pension expense or income not recognized in the County's financial statements in the year they occur will be recorded as **deferred inflows** or **outflows**, and amortized applicably.

Net Position represents the difference between assets and liabilities. **Investment in capital assets, net of related debt**, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used or 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 17 in our Comprehensive Annual Financial Report.



CASTALIA QUARRY METROPARK

County's Financial Position

NET POSITION

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
Assets						
Current & Other Assets	73,514,117	69,091,039	24,395,302	26,512,333	97,909,419	95,603,372
Capital Assets, Net	<u>51,384,075</u>	<u>70,111,356</u>	<u>117,869,316</u>	<u>117,460,384</u>	<u>169,253,391</u>	<u>187,571,740</u>
Total Assets	124,898,192	139,202,395	142,264,618	143,972,717	267,162,810	283,175,112
Deferred Outflows of Resources						
Deferred Charge on Refunding	-	-	712,931	932,733	712,931	932,733
Pension	<u>16,880,327</u>	<u>12,491,045</u>	<u>3,845,884</u>	<u>2,789,187</u>	<u>20,726,211</u>	<u>15,280,232</u>
Total Deferred Outflows of Resources	16,880,327	12,491,045	4,558,815	3,721,920	21,439,142	16,212,965
Liabilities						
Current & Other Liabilities	2,610,564	4,745,826	2,135,925	6,214,345	4,746,489	10,960,171
Long-Term Liabilities						
Pension	42,443,143	31,706,623	9,316,788	7,079,928	51,759,931	38,786,551
Other Amounts	<u>31,899,559</u>	<u>34,434,604</u>	<u>76,779,147</u>	<u>77,212,591</u>	<u>108,678,706</u>	<u>111,647,195</u>
Total Liabilities	76,953,266	70,887,053	88,231,860	90,506,864	165,185,126	161,393,917
Deferred Inflows of Resources						
Pension	252,599	612,631	253,314	136,799	505,913	749,430
Other Amounts	<u>13,555,369</u>	<u>12,821,991</u>	-	-	<u>13,555,369</u>	<u>12,821,991</u>
Total Deferred Inflows of Resources	13,807,968	13,434,622	253,314	136,799	14,061,282	13,571,421
Net Position						
Invested in capital assets, <i>net of related debt</i>	40,339,246	40,378,103	51,057,978	48,149,645	91,397,224	88,527,748
Restricted	30,599,841	28,463,241	-	-	30,599,841	28,463,241
Unrestricted	<u>(19,921,802)</u>	<u>(1,469,579)</u>	<u>7,280,281</u>	<u>8,901,329</u>	<u>(12,641,521)</u>	<u>7,431,750</u>
Total Net Position	<u>51,017,285</u>	<u>67,371,765</u>	<u>58,338,259</u>	<u>57,050,974</u>	<u>109,355,544</u>	<u>124,422,739</u>

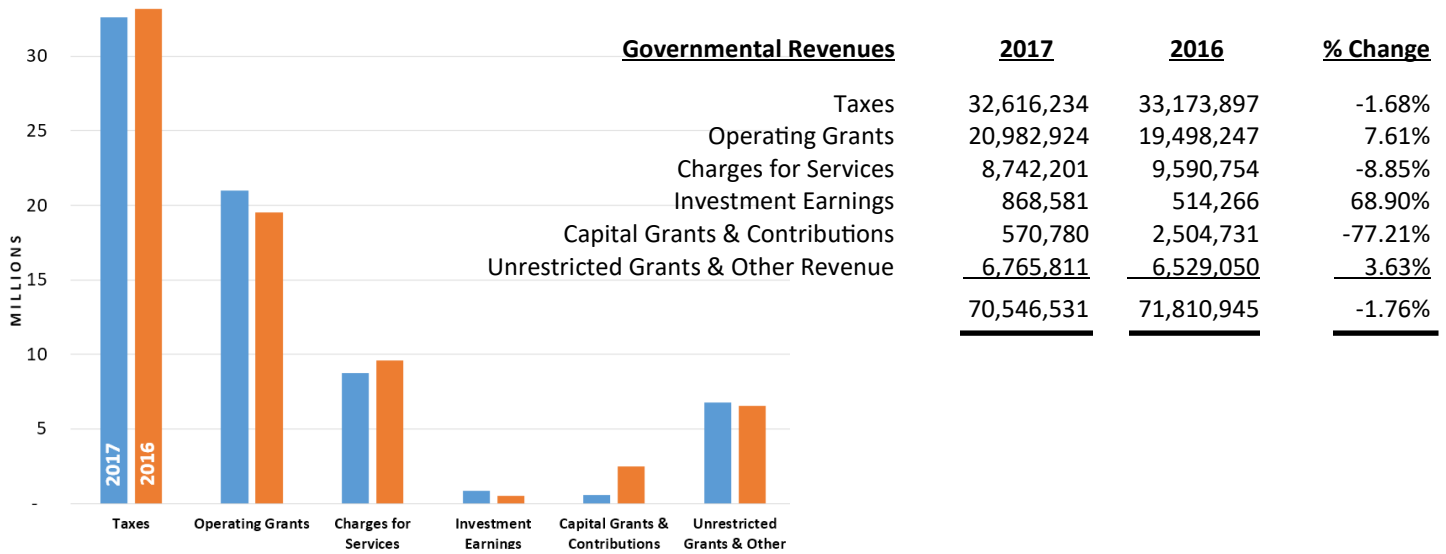
Cash and cash equivalents with trustee decreased \$2.4 million from 2016, due to the completion of Phase I of the Cedar Point Sports Force complex. For Phase II, \$2.4 million in cash has been recorded as restricted cash and cash equivalents with trustee. This phase of construction is slated to begin mid-2018.

The \$18.7 million decrease in capital assets is the disposal of the completed Phase I of the sports complex. The sports park is a capital lease to Cedar Point, therefore the County will not be reporting the sports park as a capital asset for financial reporting purposes (see Note 17 on page 74 of the CAFR for more detailed information).

Business-type activities had an increase in net position of \$1.3 million over 2016. The sewer fund paid \$3.7 million in bond anticipation notes accounting for the majority of the decrease in other liabilities.

Governmental Revenues

The dollars presented here are reported as governmental activities in the 2017 CAFR’s government-wide statement of activities. Revenues are typically 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.

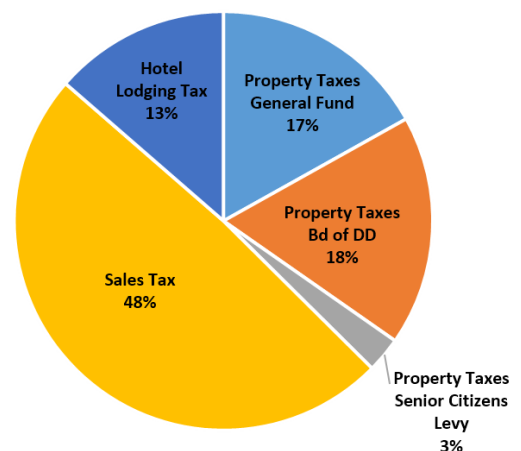


Capital grants and contributions showed a decrease of \$1.9 million in 2017 due to contribution received in the prior year for Phase I of the Sports Force Park complex. The County benefited from higher earnings on investments due to nearly \$6 million more held in the County’s investment portfolio at 2017 year end than compared to that of 2016.

Property and sales tax revenue accounted for 81% of total general revenues for 2017. The Board of Developmental Disabilities levy was replaced in 2016, resulting in the nearly 24% increase in tax revenues from the prior year. The County uses 1% of the hotel tax revenue to repay the revenue bonds issued in February 2016 to finance the development of the Sports Force Park complex in partnership with Cedar Point. The bonds are solely payable from the one percent of taxes generated, in part, by the increased travel and tourism from the new sports complex development.

<u>Tax Revenue</u>	<u>2017</u>	<u>2016</u>	<u>% Change</u>
Property Taxes—General Fund	5,511,037	5,505,011	0.11%
Property Taxes—Board of DD	5,806,441	4,690,109	23.80%
Property Taxes—Senior Citizen Levy	891,706	900,966	-1.03%
Sales Taxes	15,965,925	16,054,612	-0.55%
Hotel Lodging Taxes	<u>4,441,125</u>	<u>6,023,199</u>	<u>-26.27%</u>
	<u>32,616,234</u>	<u>25,134,189</u>	<u>-1.68%</u>

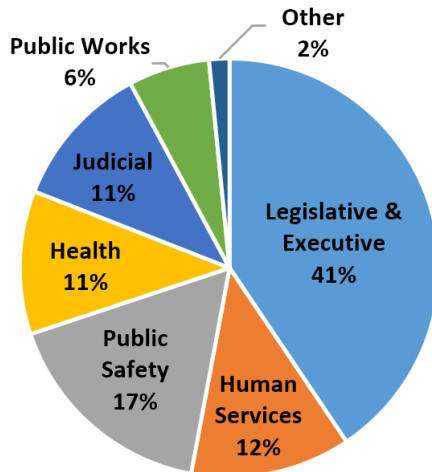
TAX REVENUE



Governmental Expenses

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

GOVERNMENTAL EXPENSES



<u>Governmental Expenses</u>	<u>2017</u>	<u>2016</u>	<u>% Change</u>
Legislative & Executive	35,157,339	17,421,519	101.80%
Human Services	10,703,060	10,615,895	0.82%
Public Safety	14,678,027	12,756,289	15.07%
Health	9,589,391	9,175,263	4.51%
Judicial	9,702,504	8,774,055	10.58%
Public Works	5,428,218	6,237,715	-12.98%
Other	<u>1,363,964</u>	<u>2,722,956</u>	<u>-49.91%</u>
	<u>86,622,503</u>	<u>67,703,692</u>	<u>27.94%</u>

While total expenses increased \$18.9 million from 2016, a loss on disposal of the completed Phase I of the Cedar Point Sports Force Park complex accounted for \$19.1 million of the total \$86.6 million of expenses.

The increase in the legislative and executive expenses was offset by a decrease from prior repair/maintenance expenses coupled by a reclassification of \$1.1 million in expenses that did not occur in 2016.

Legislative and Executive expenses are incurred by most elected officials offices, including Commissioners, Auditor, Treasurer, Prosecutor, Recorder, as well as Facilities, Information Technology, 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 the safety of persons and property.

Health expenses are those incurred primarily by the County's Board of Developmental Disabilities 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 2017 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. The departments included in business-type activities include: Sewer, Water, Landfill and the Care Facility.

<u>Business-Type Activities Revenue</u>	<u>2017</u>	<u>2016</u>	<u>% Change</u>
Charges for Services			
Sewer	7,463,273	7,933,920	-5.93%
Water	8,437,155	8,838,286	-4.54%
Landfill	5,946,252	6,542,044	-9.11%
Care Facility	8,519,063	8,332,305	2.24%
Capital Grants & Contributions	<u>623,230</u>	<u>3,715,845</u>	<u>-83.23%</u>
	<u>30,988,973</u>	<u>35,362,400</u>	<u>-12.37%</u>

<u>Business-Type Activities Expenses</u>	<u>2017</u>	<u>2016</u>	<u>% Change</u>
Sewer	7,577,189	9,495,001	-20.20%
Water	8,352,156	8,105,896	3.04%
Landfill	5,093,701	5,168,342	-1.44%
Care Facility	<u>9,304,012</u>	<u>8,174,906</u>	<u>13.81%</u>
	<u>30,327,058</u>	<u>30,944,145</u>	<u>-1.99%</u>

In 2017, charges for services of \$30.4 million accounted for 97% of the business-type revenues, while expenses totaled \$30.3 million. Before transfers, business-type activities had an increase in net position from 2016 of \$1 million.

The decrease of \$3.1 million in capital grants and contributions is a result of grants received in the prior year in the sewer fund for the Bay View sewer project that was completed in 2017. Sewer operations showed a substantial decrease in contract services from 2016 due to project expenses being capitalized, which accounts for most of the decrease. The majority of the \$1.1 million increase of the care facility expenses is attributed to the increase of expenses of pension liability.

State and federal laws require the County to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. These closure/post-closure costs are driven by the total estimated capacity remaining. As of 2017 year end, the liability totals \$9,187,997 based on the use of 78% of the landfill's capacity. Actual costs may be higher due to inflation, deflation, changes in technology or changes in regulations.



PATH TO FREEDOM
HONORING SANDUSKY'S ROLE IN THE UNDERGROUND RAILROAD

Long Term Debt

At 2017 year end, the County had a total of \$22.9 million in general obligation bonds, \$22.9 million in revenue bonds, \$19,700 in special assessment bonds and \$47.9 million in OWDA loans. Moody's Rating 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. The following table summarizes the outstanding long-term obligations at year-end.

LONG-TERM OBLIGATIONS, TREND ANALYSIS

Includes Business-Type Activities (water, sewer & landfill debt) & Governmental (all other debt)

	2017	2016	2015	2014	2013
General Obligation Bonds	22,885,305	24,301,490	28,421,216	32,017,374	35,948,674
Special Assessment Bonds	19,696	498,510	624,480	797,485	959,200
OWDA Loans	47,901,914	49,654,051	51,370,044	53,521,036	56,092,700
OPWC Loans	-	4,561	10,968	31,630	62,625
Revenue Bonds	22,866,741	23,003,196	2,800,000	-	-
Capital Lease Obligation	11,195	16,104	94,383	170,957	215,856
Landfill Closure & Post Closure Liability	9,187,997	8,647,611	7,886,838	10,534,752	9,956,355
Net Pension Liability	51,759,931	38,786,551	26,492,847	-	-
Claims Payable	1,560,634	1,553,627	1,533,896	-	-
Unamortized Bond Premiums*	888,353	415,278	-	-	-
Compensated Absences	<u>3,356,871</u>	<u>3,552,767</u>	<u>3,106,923</u>	<u>2,905,954</u>	<u>2,968,271</u>
	<u>160,438,637</u>	<u>150,433,746</u>	<u>122,341,595</u>	<u>99,979,188</u>	<u>106,203,681</u>

*Unamortized Bond Premiums previously included in bond totals

General Obligation Bonds	Special Assessment Bonds	OWDA & OPWC Loans	Revenue Bonds	Capital Lease Obligation	Landfill Closure & Post Closure Liability
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 benefitting property owners, and those owners pay the County over a period of 20 years for the debt.	These loans provide low-interest funding for infrastructure, primarily water and sewer.	The County has pledged 1% of future hotel tax revenue to pay off the 2016 revenue bonds purchased for this purpose. In 2017, principal and interest paid totaled \$1.13 million.	These obligations are payments to be made to the 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 12/31/17.
Net Pension Liability	Unamortized Bond Premiums	Claims Payable	Compensated Absences		
The County pays obligations related to employee compensation from the fund benefiting from their service.	These premiums are deferred and amortized over the term of the bond. *These were previously included in the bond totals.	Insurance premiums are charged to the fund from which the employee is paid and claims are paid from the applicable internal service fund.	This liability is due to employees for services provided to the County, where leave was earned but not taken as of 12/31/17.		



BERLIN HEIGHTS

Property Taxes

TAX RATES FOR ERIE COUNTY—TAX YEAR 2016, PAYABLE IN CALENDAR YEAR 2017

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											
Edison Schools	01-04	22-0010	9.10	68.10	1.80	4.45	5.30	N/A	88.75	52.2953	60.3962
Berlin Heights Village	06	22-0020	9.10	68.10	1.80	4.45	3.50	15.50	102.45	66.1016	74.5196
Huron Schools	05	22-0030	9.10	74.21	1.25	4.45	5.30	N/A	94.31	50.6649	63.2879
FLORENCE TOWNSHIP											
Firelands Schools	07-08	22-0040	9.10	51.67	0.00	2.45	7.10	N/A	70.32	47.9283	48.3542
Edison Schools	09	22-0050	9.10	68.10	1.80	4.45	7.10	N/A	90.55	54.1048	63.0398
Vermilion Schools	10	22-0060	9.10	68.15	1.625	4.45	7.10	N/A	90.425	52.3388	75.9157
Western Reserve Schools	11	22-0070	9.10	33.60	0.00	4.45	7.10	N/A	54.25	41.4031	44.1534
GROTON TOWNSHIP											
Bellevue Schools	26	22-0080	9.10	41.60	1.00	4.45	5.75	N/A	61.90	51.9794	56.0486
Bellevue City	61	22-0085	9.10	41.60	1.00	4.45	5.75	6.60	68.50	57.5945	62.4464
Margaretta Schools	27	22-0090	9.10	63.16	0.00	4.45	5.75	N/A	82.46	48.5324	66.5550
Monroeville Schools	28	22-0100	9.10	38.45	0.00	4.45	5.75	N/A	57.75	47.5379	51.4423
Perkins Schools	29	22-0110	9.10	67.80	1.50	4.45	5.75	N/A	88.60	53.9660	60.7406
HURON TOWNSHIP											
Huron Schools	39	22-0120	9.10	74.21	1.25	4.45	4.90	N/A	93.91	50.3435	63.7136
Huron City	42-49	22-0130	9.10	74.21	1.25	4.45	0.00	4.90	93.91	50.4708	64.0303
Edison Schools	40	22-0140	9.10	68.10	1.80	4.45	4.90	N/A	88.35	51.9739	60.8219
Perkins Schools	41	22-0150	9.10	67.80	1.50	4.45	4.90	N/A	87.75	53.4243	59.6455
MARGARETTA TOWNSHIP											
Margaretta Schools	33-37	22-0160	9.10	63.16	0.00	4.45	11.20	N/A	87.91	43.3953	70.5859
Bay View Village	30	22-0170	9.10	63.16	0.00	4.45	0.00	20.00	96.71	59.6531	78.4699
Castalia Village	31	22-0180	9.10	63.16	0.00	4.45	8.70	8.66	94.07	59.5864	76.5737
Perkins Schools	38	22-0190	9.10	67.80	1.50	4.45	11.20	N/A	94.05	58.8289	64.7715
MILAN TOWNSHIP											
Edison Schools	50	22-0200	9.10	68.10	1.80	4.45	6.55	N/A	90.00	53.1614	62.3222
Milan Village	53	22-0210	9.10	68.10	1.80	4.45	5.55	8.80	97.80	59.5427	69.1056
Huron Schools	51	22-020	9.10	74.21	1.25	4.45	6.55	N/A	95.56	51.5310	65.2140
Perkins Schools	52	22-0230	9.10	67.80	1.50	4.45	6.55	N/A	89.40	54.6118	61.1458
OXFORD TOWNSHIP											
Edison Schools	23	22-0240	9.10	68.10	1.80	4.45	6.50	N/A	89.95	53.1083	62.5897
Monroeville Schools	24	22-0250	9.10	38.45	0.00	4.45	6.50	N/A	58.50	48.1306	52.1150
Perkins Schools	25	22-0260	9.10	67.80	1.50	4.45	6.50	N/A	89.35	54.5587	61.4133
PERKINS TOWNSHIP											
Perkins Schools	32	22-0270	9.10	67.80	1.50	4.45	16.25	N/A	99.10	65.0423	71.3122
VERMILION TOWNSHIP											
Vermilion Schools	12-16	22-0280	9.10	68.15	1.625	4.45	5.10	N/A	88.43	50.3684	73.4990
Vermilion City	18-22	22-0290	9.10	68.15	1.625	4.45	0.00	10.75	94.075	56.3669	79.8645
Edison Schools	17	22-0300	9.10	68.10	1.80	4.45	5.10	N/A	88.55	52.1344	60.6231
KELLEYS ISLAND VILLAGE											
Kelleys Island Schools	54	22-0310	9.10	6.85	0.80	4.45	N/A	10.35	31.55	27.4986	27.5926
SANDUSKY CITY											
Sandusky Schools	55-60	22-0320	9.10	85.065	1.50	0.00	N/A	5.25	100.915	62.9336	73.7380
BELLEVUE CITY											
Bellevue Schools	62	22-0330	9.10	41.60	1.00	4.45	N/A	6.60	62.75	52.4618	56.7680

TAX RATES EXPRESSED IN MILLS

MILL = \$1 IN TAX FOR EVERY \$1,000 IN TAXABLE VALUE

How to Calculate Your Tax Bill

PROPERTY TAX CALCULATION

Market Value x 35%	=	Assessed Value
Assessed Value x Full Total Tax Rate / 1,000	=	Gross Tax Per Year
Assessed Value x Effective Tax Rate / 1,000	=	Adjusted Tax
Gross Tax—Adjusted Tax	=	H.B. 920 Credit
Gross Tax—H.B. 920 Credit	=	Net Taxes
Net Taxes x Non-Business Credit Percent	=	Non-Business Credit
Net Taxes x Owner Occupancy Credit Percent	=	Owner Occupancy Credit
Net Taxes—Non-Business and Owner Occ.	=	Taxes Charged
Tax Charged / 2	=	Half Year Tax
Half Year Tax + Special Assessments, Penalties, etc.	=	Total Half Year Tax

EXAMPLE: If a taxpayer lives in Groton Township, in Perkins Local School District, Real Estate Taxes on a \$100,000 owner-occupied home with no special assessments would be:

\$100,000 x 35%	=	\$35,000.00	Assessed Value
\$35,000 x 88.60 / 1,000	=	\$3,101.00	Gross Tax Per Year
\$35,000 x 53.9660 / 1,000	=	\$1,888.81	Adjusted Tax
Gross Tax—Adjusted Tax	=	\$1,212.19	H.B. 920 Credit
Gross Tax—H.B. 920 Credit	=	\$1,888.81	Net Taxes
\$1,888.81 x 10%	=	\$188.88	Non-Business Credit
\$1,888.81 x 2.5%	=	\$47.22	Owner Occupancy Credit
\$1,888.81—\$188.88—\$47.22	=	\$1,652.71	Taxes Charged
\$1,652.71 / 2	=	\$826.36	Half Year Tax

The \$1,652.71 in Annual Taxes is distributed as follows:

Tax Recipient	Tax Rate	Taxes Paid
Perkins Schools	41.2968	1,264.71
EHOVE Career Center	2.7105	83.01
Groton Township	3.5023	107.26
Sandusky Library	0.9136	27.98
County General Fund	1.4009	42.90
Board of Developmental Disabilities	1.8273	55.96
General Health District	0.6091	18.65
Mental Health & Recovery Board	0.7309	22.38
Serving Our Seniors	0.3045	9.33
Erie Metroparks	<u>0.6700</u>	<u>20.52</u>
	53.9660	\$ 1,652.71

2017 Erie County Projects

DETOX CENTER

A two million dollar, 24-hour detox center has been built by the Erie County Health Department in response to the ongoing opioid epidemic. The two million dollar facility will treat those who are dependent on alcohol, illegal drugs and those who misuse prescription drugs. The detox center can house up to 16 patients, with an estimated average stay of five to ten days. With the assistance of local counseling facilities, individualized treatment plans will be drawn up for all clients. Once fully-operational, there will be between 16 and 17 fulltime employees. The detox center began accepting patients in January 2018.



SPORTS FORCE PARKS



Phase One of the Cedar Point Sports Center—Sports Force Parks was completed in spring 2017. The \$23.5 million facility is a public-private venture that boasts one soccer field, one dedicated baseball/softball field and seven multi-purpose fields for soccer, lacrosse, baseball, softball and more. Families can also enjoy the other amenities: an 18-hole miniature golf course, trampoline play structure, towering ropes course and playground. In 2017, Sports Force generated approximately \$22 million in total economic impact, surpassing first year projections of \$16 million. Phase Two includes plans for an indoor 145,000 square foot sports complex featuring ten basketball courts which convert to 20 volleyball courts, a sports-medicine facility and the potential for a fitness area. Phase Two construction is slated to begin in 2018.

MUCCI FARMS

Canadian-based company, Mucci Farms, announced in would be expanding its operations to North America. A total of \$70 million will be invested in the first U.S. headquarters located in Huron. Three 25-acre state of the art greenhouses and shipping warehouse will be constructed for the non-GMO, hydroponically-grown tomatoes, cucumbers, peppers, eggplants and strawberries. This will extend the growing season and allow produce to be harvested year round. Once construction is complete, Mucci Farms plans to employ 250 people. The first tomato crop will be ready for distribution in the summer of 2018.



Erie County Photos



HURON



QUARRY HILL WINERY - BERLIN HEIGHTS



VERMILION



MERRY-GO-ROUND MUSEUM - SANDUSKY



THOMAS EDISON SCULPTURE - MILAN



CEDAR POINT CHAUSSEE



BERLIN HEIGHTS



POPCORN WAGON - SANDUSKY



SANDUSKY YACHT CLUB



CASTALIA STATE FISH HATCHERY



EDISON BIRTHPLACE MUSEUM - MILAN

2017

ERIE COUNTY ELECTED OFFICIALS

AUDITOR	RICHARD H. JEFFREY	419-627-7746
CLERK OF COURTS	LUVADA WILSON	419-627-7705
COMMISSIONER	WILLIAM J. MONAGHAN	419-627-7672
COMMISSIONER	MATHEW R. OLD	419-627-7672
COMMISSIONER	PATRICK J. SHENIGO	419-627-7672
CORONER	DR. BRIAN A. BAXTER	419-625-0654
ENGINEER	JOHN D. FARSCHMAN	419-627-7710
PROSECUTOR	KEVIN J. BAXTER	419-627-7697
RECORDER	BARBARA A. SESSLER	419-627-7686
SHERIFF	PAUL A. SIGSWORTH	419-627-7668
TREASURER	PAMELA FERRELL	419-627-7701
COMMON PLEAS JUDGE	ROGER E. BINETTE	419-627-7732
COMMON PLEAS JUDGE	TYGH M. TONE	419-627-7731
COUNTY COURT JUDGE	PAUL G. LUX	419-499-4689
JUVENILE COURT JUDGE	ROBERT C. DELAMATRE	419-627-7782
PROBATE COURT JUDGE	BEVERLY K. MCGOOKEY	419-627-7750