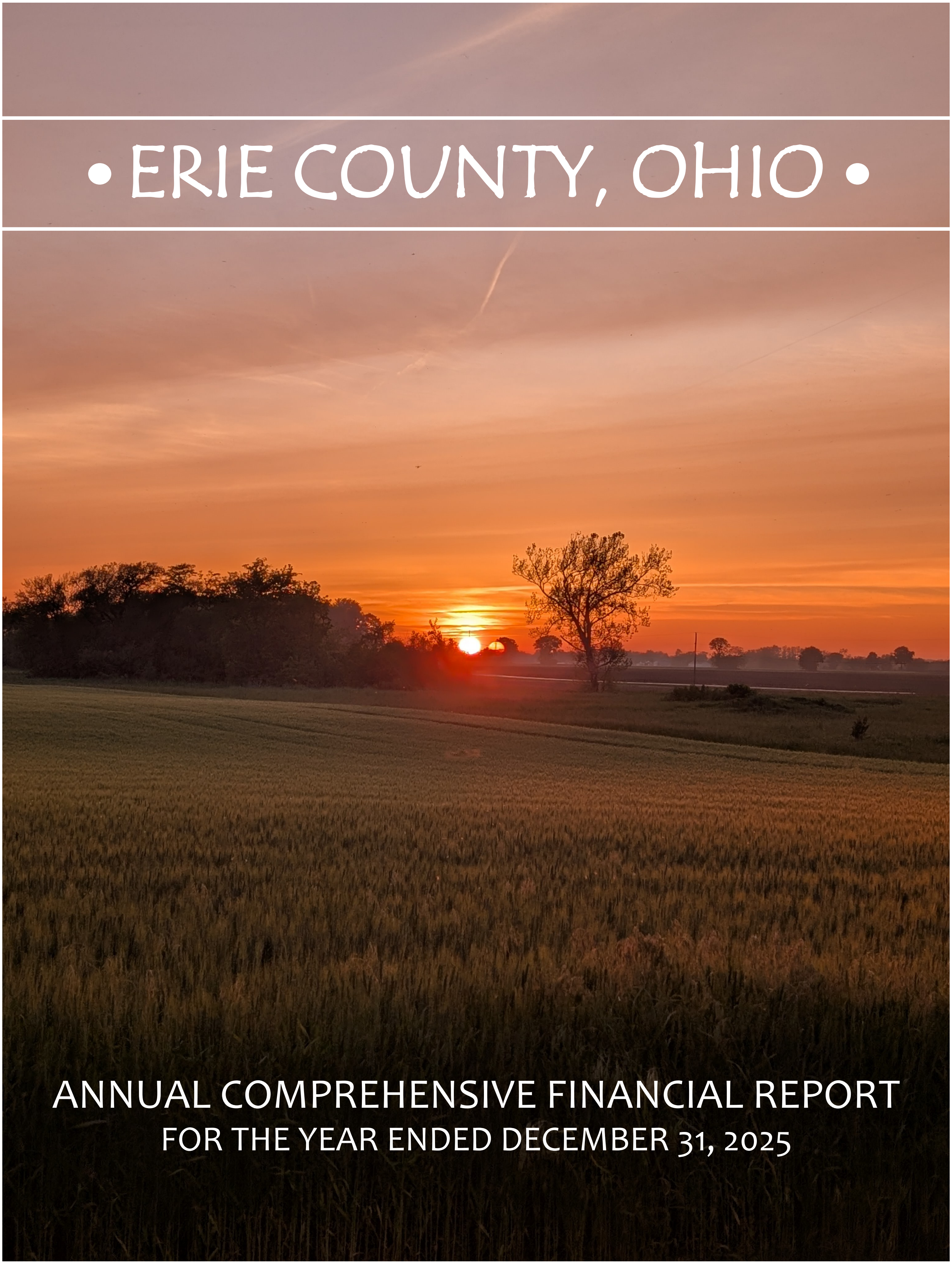
• ERIE COUNTY, OHIO •



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2025

Erie County, Ohio

Annual Comprehensive
Financial Report

For the Year Ended December 31, 2025

Prepared by the Erie County
Auditor's Office

Richard H. Jeffrey
County Auditor

INTRODUCTORY SECTION

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Annual Comprehensive Financial Report
For the Year Ended December 31, 2025
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RICHARD H. JEFFREY

Erie County Auditor

June 26, 2026

Citizens of Erie County
Erie County Commissioners

I am pleased to present Erie County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2025. The ACFR conforms to generally accepted accounting principles (GAAP) as set forth by the Governmental Accounting Standards Board (GASB). This report contains basic and supplemental financial statements and other financial and statistical information which provide a complete and full disclosure of all material financial aspects of Erie County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's Office. The County has a framework of internal controls to ensure the accuracy of the presented data and the completeness and fairness of the presentation. Because the cost of internal controls should not exceed anticipated benefits, the controls provide reasonable assurance that the financial statements are free of any material misstatements.

The information contained in this ACFR is designed to assist County officials in making management decisions and to provide the taxpayers of the County with comprehensive financial data in such a format as to enable them to gain an understanding of the County's financial affairs. The general public, as well as investors, will be able to compare the financial position of the County and the results of its operations with other governmental entities.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Rea & Associates, Inc. has issued an unmodified opinion on Erie County's financial statements for the year ended December 31, 2025. The Independent Auditor's Report is located at the front of the financial section of this report.

State law requires the County to file basic financial statements with the Auditor of State within one hundred fifty days after year end. This report fulfills that requirement.

Governmental Structure

The County was established in March 1838. The County has only those powers conferred on it by Ohio statutes. The Board of County Commissioners is comprised of three members, elected at large in overlapping four-year terms, and acts as both the executive and legislative branches of the County government. The Commissioners serve as the taxing authority, the principal contracting body, and the chief administrators of public services for the County. The annual operating budget and the annual appropriation measure for expenditures of all County funds is created and adopted by the Commissioners.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance services, civil and criminal justice system services and support, road and bridge maintenance, and other general and administrative support services. The County operates enterprise funds that include a wastewater system, a water system, a landfill, and a long-term care facility.

The County Auditor and County Treasurer, as well as the County Commissioners, have key roles in the financial functions of the County. The County Auditor, elected to a four-year term, has the task of assessing real property for tax purposes. Under state law, a complete reappraisal must be conducted every six years, as well as a triennial update between appraisals. A triennial update was completed in 2021 and the complete reevaluation was completed in 2024. Following collection by the County Treasurer, the Auditor is responsible for distributing certain taxes to the various subdivisions within the County. The Auditor serves as Chief Financial Officer, as no contract or obligation may be made without the Auditor's certification that funds have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no funds may be expended except on the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for payroll and maintains the accounting system. The Auditor also serves as secretary of the County Board of Revision and the County Budget Commission.

The Treasurer serves a four-year term and is required by state law to collect certain locally assessed taxes. The Treasurer is also responsible for investing all idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the County Commissioners upon the County Auditor's warrant. The Treasurer must make daily reports showing receipts and payments and those records must balance with the Auditor. The Treasurer is a member of the County Board of Revision and, along with the County Auditor and County Prosecutor, forms the County Budget Commission. The Budget Commission plays an integral part in the financial administration of the County government, as well as local governments of the County including its cities, villages, townships, school districts, and libraries.

The other elected officials of the County are the Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, and Sheriff, two Common Pleas Court Judges, County Municipal Court Judge, Juvenile Court Judge, and Probate Court Judge.

Local Economy

The County is located on the shores of Lake Erie, midway between Cleveland and Toledo, and in the heart of the nation's Midwest region. The County has a solid economic base and continues to prosper, and has a good mix of manufacturing, retail and tourism related jobs.

The County has a skilled labor force of approximately 35,500 with a large percentage of these workers twenty-five years of age or older having some college education. In addition, thirty-nine Ohio colleges and universities within a one hundred mile radius of Erie County provide a deep pool of college graduates for the region in almost all professions and disciplines.

The County is host to a great number of sizable manufacturing operations as well as non-manufacturing operations. A wide variety of manufacturing companies have found great success in the County, while many services and businesses thrive on the tourism and recreation opportunities in the County. Items manufactured locally range from automobile parts and fabrications, conveyors for material handling and product movement, industrial incineration units, plastic products for boats, recreational items, aluminum and steel products, paper, pork, animal feeds, roofing materials, and crash test dummies. Good soil and a climate tempered by Lake Erie make the County a highly productive agricultural region. A large variety of grains, fruits, and vegetables are harvested each year. The major crops range from corn, wheat, sugar beets, soybean, and seed corn to grapes, melons, apples, tomatoes, sweet corn, and strawberries.

The County's economy is thriving due to many area construction projects and an emphasis on increasing tourism. In 2025, just like in 2024, Erie County collected a record amount of sales tax revenues. The County's average unemployment rate in 2025 was 5.4%.

The County is home to NASA's 6,400 acre Neil Armstrong Test Facility, formerly known as the Plum Brook Station. This facility's is home to several world-class test facilities, which perform complex and innovative ground tests for the international space community.

The County is also home to the world-renowned Cedar Point Amusement Park boasting numerous world-class roller coasters, plentiful children's attractions, indoor and outdoor waterparks, several hotels, as well as a beautiful location on the shores of Lake Erie. Cedar Point also owns the Sports Force Parks located a few miles down the road from their entrance which has state of the art sports facilities including championship soccer, baseball, softball, lacrosse fields and ADA-accessible community use fields, as well as an indoor facility used for basketball, volleyball, walking track, pickleball and other indoor activities.

The County also entices residents and travelers with its sandy white Lake Erie beaches, stunning coastal trails, mysterious Seneca Caverns, and numerous refreshing water parks including Kalahari, Great Wolf, and Castaway Bay.

Major Initiatives

The Erie County Auditor performed a reevaluation of all County parcels in 2024. The reevaluation is required by the State of Ohio using the previous three years sales data with emphasis on the latest year of 2023, along with any physical characteristic changes to properties. Due to the housing market environment in 2023 and extremely high selling prices, the resulting average increases to residential taxable values in the County incurred a historic rise of nearly 30%. The effect on values for Commercial properties was not as extreme but still rose on average approximately 15%. The effect of these increases will be felt by County taxpayers in 2025 with higher tax bills of varying percentages. In August 2024, the County Commissioners passed a resolution requesting the County Budget Commission to approve forgoing the collection of the 2.3 mills of unvoted millage in 2025, giving all taxpayers some relief. They also approved the same by sending a letter on September 17, 2025 for tax year 2026. The Budget Commission, consisting of the County Auditor, Treasurer, and Prosecutor approved this request on September 24, 2025. The resulting revenue reduction in the County's General Fund in 2025 was approximately $7.7 million and for tax year 2025 payable in 2026, approximately $8 million. On October 27, 2025 the Erie County Commissioners voted to implement a local permissive Homestead and Owner Occupied exemption for tax year 2025 per HB 96. This essentially doubled the qualified tax payer's relief. The strong financial stewardship of County officials over the last several years, allowing the County to maintain healthy cash reserves prompted the County Commissioners to make this sacrifice without harming the County's General Operating Fund.

Relevant Financial Policies

It is the County's responsibility to provide essential services for its citizens while managing and safeguarding public funds. Specific policies are key tools that help management make sound financial decisions. The Investment Policy and the Capital Asset Policy are two of these key management tools.

An investment policy is necessary for effective cash management and is essential to good fiscal management. This is particularly true as mounting costs and expanding programs have placed ever increasing pressures on local governmental revenues.

Investment returns on funds not immediately required can help to reduce this pressure. Effective cash management of these funds requires an investment policy be well founded and uncompromisingly applied. The County Treasurer manages the investment of County funds by adhering to the Investment and

Depository Policy that has been approved by the County's Investment Advisory Committee. Any financial institution that holds County funds must also agree to the requirements of this policy. This policy details the objectives and rules for the safekeeping of County funds.

The main objective of the capital asset policy is to maintain and safeguard the County's assets. The policy is implemented to help management control fixed and moveable property for more effective asset accountability and interdepartmental utilization, valuing of assets for insurance coverage (for proof of loss and replacement of assets), financial projections of depreciated assets for use in future capital expenditures and to determine the actual cost of a function of the County, and asset accountability for increased security of vulnerable equipment.

Long-Term Financial Planning

The County Commissioners continue to approve budgets that include expenses that fall below estimated income levels. They have avoided deficits, reduced county debt obligations and have been able to generate annual surpluses. As of December 31, 2025, the County Commissioners maintain a "rainy day" fund of $2,500,000. The funds in this account are not available for current year expenditures and are reserved for future expenses to be used during a time of revenue shortfalls or budget deficits.

The County Commissioners also maintain various capital project funds for future major projects and the maintenance of county facilities. As of December 31, 2025, the balances in these funds totaled approximately $2.9 million.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Erie County, Ohio for its Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2024.

In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation and publication of this report would not have been possible without the cooperation of each elected official, department head, and a large number of County employees. I am grateful for their assistance and cooperation.

I also want to thank Rea & Associates for their guidance and continued professionalism throughout this project. I want to gratefully acknowledge the auditors from the Audit Division of Rea & Associates, who performed the audit on these financial statements.

Finally, I would like to recognize members of my staff who have the responsibility for preparing this report. Planning, coordinating, compiling, and completing this report has been the responsibility of Brenda Hurst, Chief Fiscal Officer, Janice Baum, Fiscal Officer, and John Rogers, Chief Deputy Auditor. I am grateful for their dedication, hard work, and attention to detail contained in every phase of this entire project. Without their assistance and dedication this report would not be possible.

Sincerely,

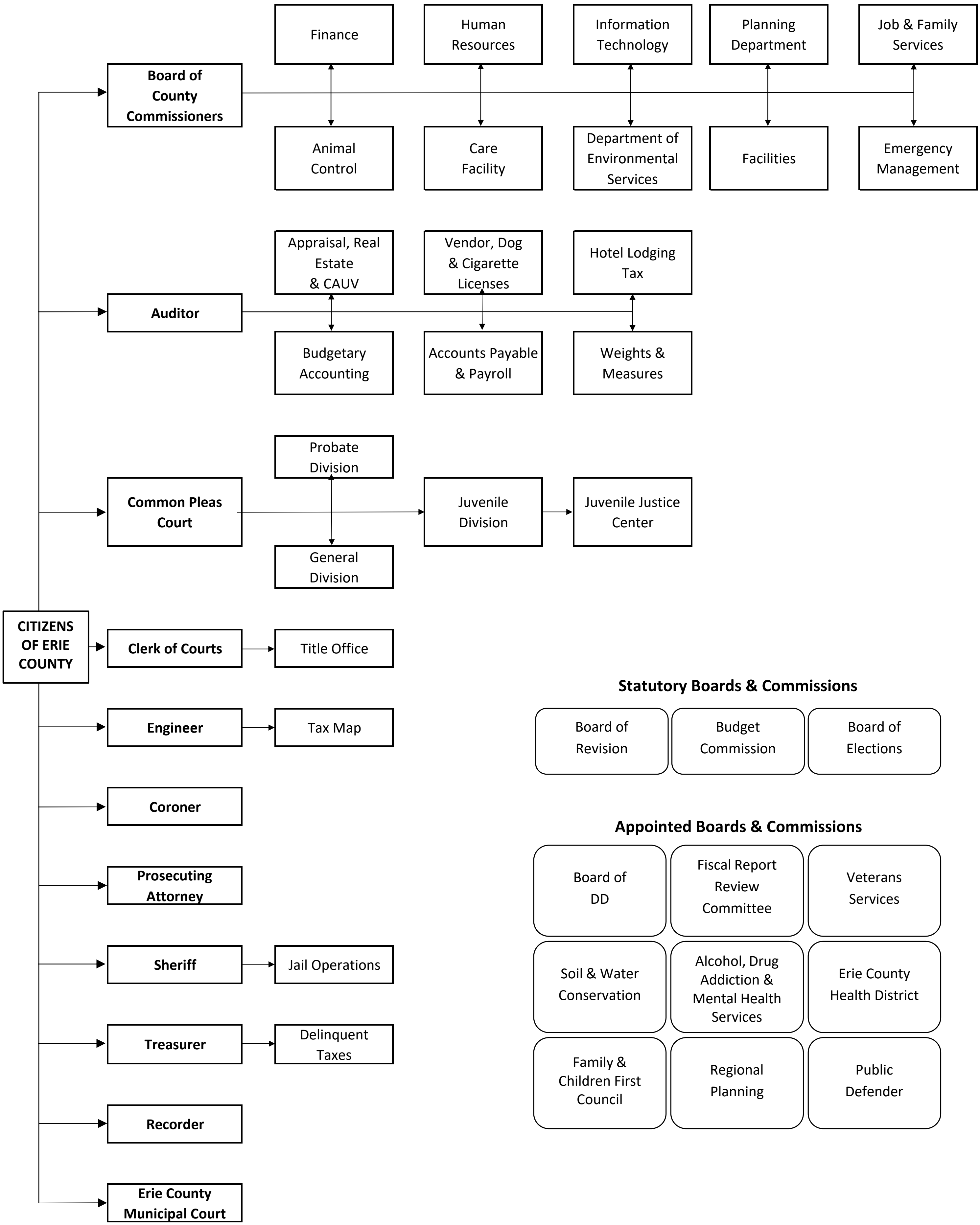
Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO
PRINCIPAL OFFICIALS
December 31, 2025

ELECTED OFFICIALS

Commissioner	Matthew R. Old
Commissioner	Stephen L. Shoffner
Commissioner	Patrick J. Shenigo
Auditor	Richard H. Jeffrey
Treasurer	Caleb A. Stidham
Recorder	Nicholas J. Smith
Clerk of Courts	Craig A. Hecht
Coroner	Brian A. Baxter
Engineer	Eric B. Dodrill
Prosecuting Attorney	Kevin J. Baxter
Sheriff	Paul A. Sigsworth
Common Pleas Judge	Roger E. Binette
Common Pleas Judge	Tygh M. Tone
County Court Judge	Carl J. Kamm
Juvenile Court Judge	Robert C. DeLamatre
Probate Court Judge	Beverly K. McGookey

Erie County, Ohio
Organizational Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Erie County
Ohio

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morrill
Executive Director/CEO

FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of County Commissioners
Erie County
247 Columbus Avenue
Suite 210
Sandusky, OH 44870

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Erie County, Ohio (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund and developmental disabilities fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.

- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis,* the *Pension and Other Post Employment Benefit Schedules,* as listed in the Table of Contents presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the

Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The *combining and individual fund financial statements* and *schedules* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the *combining and individual fund financial statements* and *schedules* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the *introductory* and *statistical sections* but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2026 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 26, 2026

The discussion and analysis of Erie County's (the County) financial performance provides an overall review of the County's financial activities for the year ended December 31, 2025. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2025 are as follows:

- In total, net position increased \$12.6 million. Net position of governmental activities increased \$7.6 million. Net position of business-type activities increased \$5.0 million.

- Total capital assets increased during the year by \$14.7 million. Governmental activities decreased \$0.7 million and business-type activities increased \$15.4 million from prior year.

- Outstanding debt decreased by \$1.4 million and \$3.6 million in governmental activities and business-type activities, respectively.

Using this Annual Comprehensive Financial Report (ACFR)

This report is designed to allow the reader to look at the financial activities of the County as a whole and is intended to allow the reader to obtain a summary view or a more detailed view of the County's operations, as they prefer.

The Statement of Net Position and the Statement of Activities provide information from a summary perspective showing the effects of the operations for the year 2025 and how they affected the operations of the County as a whole.

Reporting the County as a Whole

Statement of Net Position and the Statement of Activities

The *Statement of Net Position and Statement of Activities* provide information about the activities of the whole County, presenting both an aggregate view of the County's finances and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other nonmajor funds presented in total in one column. In the case of the County, the general fund is by far the most significant fund. Business-type funds consist of the sewer, water, landfill and care facility funds.

A question typically asked about the County's finances is "How did we do financially during 2025?" The Statement of Net Position and the Statement of Activities answer this question. These statements include all non-fiduciary assets and deferred outflows of resources and liabilities and deferred inflows of resources using the accrual basis of accounting similar to the accounting method used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the County's net position and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the financial position of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the County's property tax base, current property tax laws in Ohio which restrict revenue growth, facility conditions, and other factors.

In the Statement of Net Position and the Statement of Activities, the County is divided into two distinct kinds of activities:

- Governmental Activities - Most of the County's programs and services are reported here including human services, health, public safety, public works, economic development and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

- Business-Type Activities - These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. The County's water, sewer, landfill and care facility funds are reported as business-type activities.

Reporting the County's Most Significant Funds

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been safeguarded for specific activities or objectives. The County uses many funds to account for financial transactions. However, these fund financial statements focus on the County's most significant funds. The County's major governmental funds are the general fund and developmental disabilities fund.

Governmental Funds Most of the County's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance future services. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds The County maintains two different types of proprietary funds. Enterprise funds use the accrual basis of accounting and are used to report the same functions presented as business-type activities on the government-wide financial statements. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's other programs and activities.

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for the fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's progress in funding obligation to provide pension benefits to its employees.

The County as a Whole

Recall that the Statement of Net Position provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2025 compared to 2024:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2025	2024	Change	2025	2024	Change
Assets						
Current & Other Assets	$ 120,697,336	$ 113,587,399	$ 7,109,937	$ 63,999,877	$ 73,070,988	$ (9,071,111)
Net OPEB Asset	4,092,151	1,482,980	2,609,171	1,087,787	418,277	669,510
Capital Assets, Net	59,170,565	59,836,652	(666,087)	114,674,069	99,232,596	15,441,473
Total Assets	183,960,052	174,907,031	9,053,021	179,761,733	172,721,861	7,039,872
Deferred Outflows of Resources						
Pension & OPEB	11,847,809	15,430,084	(3,582,275)	3,119,967	4,981,924	(1,861,957)
Total Deferred Outflows of Resources	11,847,809	15,430,084	(3,582,275)	3,119,967	4,981,924	(1,861,957)
Liabilities						
Current & Other Liabilities	8,022,952	7,712,624	310,328	6,459,952	2,172,651	4,287,301
Long-Term Liabilities:						
Due Within One Year	2,408,761	2,169,569	239,192	3,001,120	3,103,770	(102,650)
Due In More Than One Year:						
Net Pension Liability	44,031,305	44,796,729	(765,424)	11,704,525	12,634,974	(930,449)
Other Amounts	33,311,226	34,301,759	(990,533)	42,798,604	45,951,660	(3,153,056)
Total Liabilities	87,774,244	88,980,681	(1,206,437)	63,964,201	63,863,055	101,146
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	10,345,455	10,845,258	(499,803)	-	-	-
Payments in Lieu of Taxes	687,349	708,121	(20,772)	-	-	-
Pension & OPEB	939,795	1,297,930	(358,135)	357,525	280,621	76,904
Total Deferred Inflows of Resources	11,972,599	12,851,309	(878,710)	357,525	280,621	76,904
Net Position						
Net Investment in Capital Assets	53,842,662	54,744,627	(901,965)	72,335,538	56,815,247	15,520,291
Restricted	59,088,612	53,697,597	5,391,015	1,087,787	418,277	669,510
Unrestricted	(16,870,256)	(19,937,099)	3,066,843	45,136,649	56,326,585	(11,189,936)
Total Net Position	$ 96,061,018	$ 88,505,125	$ 7,555,893	$ 118,559,974	$ 113,560,109	$ 4,999,865

For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting net OPEB asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *total pension liability* or *total OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability/asset to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service
2 Minus plan assets available to pay these benefits

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer.* State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability/asset are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability/asset, respectively, not accounted for as deferred inflows/outflows.

Capital assets include land, land improvements, buildings and improvements, roads and bridges, equipment, vehicles, sewer and water lines, intangible right-to-use equipment and construction in progress. These capital assets are used to provide services to citizens and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources to repay the debt must be provided from other sources, since capital assets may not be used to liquidate these liabilities.

A portion of the County's net position represents resources that are subject to external restrictions on how they may be used. The unrestricted net position had a deficit balance.

For governmental activities, accounts receivable increased from prior year, mainly due to an increase in the Opioid settlement receivable which can be attributed to updated estimates of future settlement payments as additional agreements were finalized and/or contingencies were resolved during the year. Intergovernmental receivable also had an increase, primarily attributable to higher outstanding grants receivable for programs such as improvement projects, juvenile correction, and alcohol and drug programs. Capital assets decreased as depreciation and amortization exceeded acquisitions.

The business-type activities showed a decrease in cash which is primarily due to the use of prior year resources to fund capital asset acquisitions. As a result, cash balances declined while capital assets increased due to the investment in long-term assets, including expansion projects at Sawmill Creek and the landfill, which also contributed to the increase in contracts and retainage payable from the prior year.

The fluctuations in pension and OPEB are primarily the result of actuarial updates, including changes in assumptions and investment performance. These items are sensitive to market conditions and estimates, which can result in significant year-to-year variability.

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In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2025 and 2024.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2025	2024	Change	2025	2024	Change
Revenues						
Program Revenues						
Charges for Services	$ 12,741,255	$ 11,622,065	$ 1,119,190	$ 40,280,949	$ 39,289,045	$ 991,904
Operating Grants	33,795,217	44,532,954	(10,737,737)	37,398	201,050	(163,652)
Capital Grants	-	-	-	-	2,651,292	(2,651,292)
Total Program Revenues	46,536,472	56,155,019	(9,618,547)	40,318,347	42,141,387	(1,823,040)
General Revenues						
Property Taxes	10,875,127	13,198,584	(2,323,457)	-	-	-
Hotel/Motel Taxes	5,490,217	5,729,475	(239,258)	-	-	-
Payments in Lieu of Taxes	608,674	475,456	133,218	-	-	-
Permissive Sales Tax	24,057,994	22,631,289	1,426,705	-	-	-
Grants & Entitlements	4,697,140	4,052,110	645,030	-	-	-
Other	11,084,772	8,671,441	2,413,331	206,418	428,006	(221,588)
Total General Revenues	56,813,924	54,758,355	2,055,569	206,418	428,006	(221,588)
Total Revenues	103,350,396	110,913,374	(7,562,978)	40,524,765	42,569,393	(2,044,628)
Program Expenses						
General Government						
Legislative and Executive	18,740,181	21,357,937	(2,617,756)	-	-	-
Judicial	11,054,183	10,590,982	463,201	-	-	-
Public Safety	20,217,497	16,571,884	3,645,613	-	-	-
Public Works	9,082,446	8,010,077	1,072,369	-	-	-
Health	18,833,522	17,824,083	1,009,439	-	-	-
Human Services	15,659,635	13,893,981	1,765,654	-	-	-
Economic Development	856,474	781,384	75,090	-	-	-
Interest Expense	1,349,837	1,425,670	(75,833)	-	-	-
Enterprise Operations						
Sewer	-	-	-	8,955,098	7,369,787	1,585,311
Water	-	-	-	10,166,864	8,837,311	1,329,553
Landfill	-	-	-	4,502,026	4,100,371	401,655
Care Facility	-	-	-	11,901,640	13,304,735	(1,403,095)
Total Program Expenses	95,793,775	90,455,998	5,337,777	35,525,628	33,612,204	1,913,424
Increase (Decrease) in Net Position	7,556,621	20,457,376	(12,900,755)	4,999,137	8,957,189	(3,958,052)
Transfers	(728)	(12,078,127)	12,077,399	728	12,078,127	(12,077,399)
Change in Net Position	7,555,893	8,379,249	(823,356)	4,999,865	21,035,316	(16,035,451)
Net Position Beginning of Year	88,505,125	80,125,876	8,379,249	113,560,109	92,524,793	21,035,316
Net Position End of Year	$ 96,061,018	$ 88,505,125	$ 7,555,893	$ 118,559,974	$ 113,560,109	$ 4,999,865

The County's overall net position increased from prior year balances. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

Governmental Activities

Governmental net position reported an overall increase from 2024. Although there are several non-operating factors that cause net position to increase or decrease (ex. capitalization and depreciation of capital assets, the issuance and retirement of long-term obligations and changes in the components of the net pension liability and net OPEB asset), there were operational areas during the year that contributed to the overall increase in net position.

Operating grants decreased as prior year funding from the American Rescue Plan Act (ARPA) was expended in the previous year, resulting in lower grant revenues recognized in the current year.

General revenues primarily consist of property and sales tax revenue. Property tax revenue decreased as a result of the County's decision not to collect inside millage attributable to the General Fund levy, coupled with a reduction in outstanding delinquent taxes, which are recognized as revenue when collectible, reducing the amount of property tax revenue received.

Legislative and executive expenses decreased, which may be attributable, in part, to reduced property tax revenues and corresponding adjustments in general government expenditures. Public safety, public works, and human services expenses increased during the year, reflecting higher costs associated with providing services in these areas.

The largest program of the County is general government, which is made up of expenses for the legislative, executive and judicial branches of the County. These expenses include County operations and court operations and programs.

The second largest program function of the County is for public safety, which supports a broad range of services aimed at protecting residents and maintaining public order, including operations of the Sheriff's Department, the juvenile detention facility, emergency management and preparedness activities, school resource officer programs, and other related safety initiatives.

Business-Type Activities

Business-type activities include sewer, water, landfill, and care facility operations. The revenues are generated primarily from charges for services.

Operating grants decreased due to a one-time, non-recurring grant received in the prior year. Capital grants also decreased from the prior year, which included reimbursements to the sewer fund for ARPA-funded projects and a related transfer. The absence of these items in the current year also contributed to a decrease in transfers.

Financial Analysis of the County's Funds

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spending resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources for use for particular purposes by the County Commissioners.

The general fund is the chief operating fund of the County.

The change in fund balance was an increase of approximately $6.5 million in 2025. Total revenues decreased primarily due to the County's decision not to collect inside millage, which reduced property tax collections, and 2024 included ARPA reimbursement reported in other revenue. Transfers out in 2024 also included an ARPA reimbursement to the sewer fund.

Total expenditures decreased modestly, driven largely by lower legislative and executive costs. Other financing sources and uses include transfers to various other funds to subsidize expenditures and recognition of lease inception activity.

Fund balance in developmental disabilities increased $0.4 million in 2025 as total revenues increased slightly compared to the prior year. At the same time, total expenditures decreased slightly due to cost control measures and operational efficiencies.

Proprietary Funds

The County's proprietary funds provide the same type of information found in the government-wide financial statements for the business-type activities, but in more detail. Changes in net position are as follows:

	Net Position 12/31/25	Net Position 12/31/24	Increase (Decrease)
Sewer	$ 57,458,918	$ 55,696,278	$ 1,762,640
Water	37,872,145	37,100,697	771,448
Landfill	22,274,522	20,038,040	2,236,482
Care Facility	954,389	725,094	229,295

Revenues continued to exceed expenditures in the sewer fund, reflecting the government's ongoing ability to generate sufficient resources to support operations.

The water fund reported an increase in net position, as total revenues increased slightly compared to the prior year. Although total expenses also increased due to rising operating costs, revenues remained sufficient to cover expenses.

The landfill fund's revenues and expenses remained relatively stable, as revenues continued to exceed expenses.

The care facility fund reported a decrease in expenses compared to the prior year, primarily in contractual services. These cost containment measures contributed to an increase in net position.

General Fund Budgeting Highlights

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.

Original Budget Compared to Final Budget There are no significant changes from original to final estimated resources or budget expenditures.

Final Budget Compared to Actual Results Actual revenues were higher than final budget, mainly in permissive sales tax and investment income while actual expenditures were less than final budget with legislative and executive and capital outlay expenditures being estimated higher.

Final budgeted other financing uses were higher than actual mainly due to an overestimation of transfers out, otherwise there were no significant variances to discuss within other financing sources and uses.

Capital Assets and Debt Administration

Capital Assets

In addition to the purchase of vehicles and equipment, major projects during the current year include the following:

Completed projects:
- Meadows Gas Conversion Project
- HVAC Upgrades

Construction in progress:
- Sawmill Creek Wastewater Treatment Plant Expansion
- Landfill Rephasing/Expansion

Capital assets in the governmental activities showed a decrease over prior year as disposals and depreciation/amortization on existing assets exceeded acquisitions, while business-type activities capital assets increased with asset acquisitions exceeding disposals and depreciation/amortization on existing assets.

Additional information on the County's capital assets can be found in Note 10.

Debt

During 2025, the County's governmental activities debt obligations decreased $1.4 million primarily from making scheduled principal payments. For business-type activities, the County made $3.6 million in scheduled principal payments reducing its overall debt obligations.

The County's long-term obligations also include the net pension liability, compensated absences, leases, unamortized bond premiums and landfill closure and postclosure costs. For further information regarding the County's debt obligations refer to Note 16 to the basic financial statements.

Current Issues

The County budget continues to be monitored closely, keeping expenditures below revenues. Prudent and conservative spending restraints has allowed the County to set aside funds for future revenue shortfalls or budget deficits. Also, this spending practice has allowed the County to set aside significant reserves for future capital projects, increases in employee health care costs, and new technology. The County Commissioners have decreased the County's debt obligations by closely monitoring budgets and only approving budgets that keep expenses in line with expected revenues. The County has continued to decrease the debt not only by paying it down, but also refunding previous bond issues and consolidating other debt which allows for lower interest rates.

Compared to 2024, cash-basis sales tax receipts received in 2025 increased 5.0 percent and the amount of $23,132,214 was the highest amount the County has ever received in one year. The County's share of casino revenue was $1,079,325 in 2025 compared to $1,062,040 received in 2024, which is a 1.6 percent increase. State funded local government funds also increased by 9 percent in 2025. The County share of gasoline tax for 2025 increased 2.2 percent when compared to 2024.

Prior to 2019, the County only assessed a county-wide 4 percent lodging tax against hotels and other facilities offering more than 4 sleeping rooms. In 2018, the County Commissioners amended the regulations regarding the county-wide lodging tax and effective January 1, 2019, the tax was also assessed against those establishments with sleeping accommodations from 1 to 4 rooms. In effect, the tax applies to any Airbnb, VRBO and any other similar short term rentals in the County. In 2025 Lodging tax increased 2.6% with $8,471,786 collected compared to 2024. The County uses the bed tax revenues to subsidize the operations of the Erie County Convention and Visitor's Bureau and to make debt service payments on the Sport Force Parks at Cedar Point Sports Center. The sports facility is a public-private venture to provide recreation facilities for residents and attract tournaments that will bring sports teams and their families to the area. The County and surrounding areas are an attractive location for tourists to visit Cedar Point Amusement Park and Sports Force Parks, Kalahari and Great Wolf water parks, as well as the Lake Erie islands and beaches.

Contacting the County's Financial Management

This financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact Richard H. Jeffrey, Erie County Auditor, 247 Columbus Avenue, Suite 210, Sandusky, Ohio, 44870.

Erie County, Ohio
Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	$ 85,204,002	$ 60,053,049	$ 145,257,051
Cash and Cash Equivalents in Segregated Accounts	585,005	114,994	699,999
Cash and Cash Equivalents with Fiscal Agents	984,976	-	984,976
Cash and Cash Equivalents with Trustee	95,360	-	95,360
Accounts Receivable	1,706,673	4,551,834	6,258,507
Permissive Sales Tax Receivable	5,437,335	-	5,437,335
Due from Other Governments	12,619,816	-	12,619,816
Property and Other Local Taxes Receivable	11,700,763	-	11,700,763
Payments in Lieu of Taxes Receivable	687,349	-	687,349
Special Assessments Receivable	353,452	-	353,452
Internal Balances	720,000	(720,000)	-
Prepaid Items	602,605	-	602,605
Net OPEB Asset	4,092,151	1,087,787	5,179,938
Capital Assets Not Being Depreciated/Amortized	2,820,972	20,481,156	23,302,128
Capital Assets Being Depreciated/Amortized, Net	56,349,593	94,192,913	150,542,506
Total Assets	183,960,052	179,761,733	363,721,785
Deferred Outflows of Resources			
Pension	11,759,589	3,092,871	14,852,460
OPEB	88,220	27,096	115,316
Total Deferred Outflows of Resources	11,847,809	3,119,967	14,967,776
Liabilities			
Accounts Payable	2,738,590	1,066,010	3,804,600
Accrued Wages	2,128,541	604,138	2,732,679
Contracts Payable	142,498	2,776,025	2,918,523
Retainage Payable	-	1,159,412	1,159,412
Due to Other Governments	1,009,917	854,367	1,864,284
Claims Payable	2,003,406	-	2,003,406
Long-Term Liabilities:			
Due Within One Year	2,408,761	3,001,120	5,409,881
Due In More Than One Year:			
Net Pension Liability	44,031,305	11,704,525	55,735,830
Other Amounts Due in More Than One Year	33,311,226	42,798,604	76,109,830
Total Liabilities	87,774,244	63,964,201	151,738,445
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	10,345,455	-	10,345,455
Payments in Lieu of Taxes	687,349	-	687,349
Pension	77,672	131,717	209,389
OPEB	862,123	225,808	1,087,931
Total Deferred Inflows of Resources	11,972,599	357,525	12,330,124
Net Position			
Net Investment in Capital Assets	53,842,662	72,335,538	126,178,200
Restricted for:			
Capital Outlay	196,110	-	196,110
Debt Service	604,394	-	604,394
Court Activities	4,202,135	-	4,202,135
Public Safety	5,441,914	-	5,441,914
Public Works	10,560,754	-	10,560,754
Health	13,182,166	-	13,182,166
Human Services	7,590,479	-	7,590,479
Economic Development	451,683	-	451,683
Real Estate Assessment and Collection	1,529,033	-	1,529,033
Visitor & Convention Bureau	8,205,238	-	8,205,238
Ohio Opioid Settlement	2,660,191	-	2,660,191
Net OPEB Asset	4,092,151	1,087,787	5,179,938
Other Purposes	372,364	-	372,364
Unrestricted	(16,870,256)	45,136,649	28,266,393
Total Net Position	$ 96,061,018	$ 118,559,974	$ 214,620,992

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2025

	Expenses	Program Revenues: Charges for Services and Sales	Program Revenues: Operating Grants, Contributions and Interest	Governmental Activities
Governmental Activities				
General Government				
Legislative and Executive	$ 18,740,181	$ 5,423,654	$ 1,980,475	$ (11,336,052)
Judicial	11,054,183	2,143,195	2,091,293	(6,819,695)
Public Safety	20,217,497	2,899,082	4,005,921	(13,312,494)
Public Works	9,082,446	1,114,277	7,302,791	(665,378)
Health	18,833,522	1,078,856	5,589,918	(12,164,748)
Human Services	15,659,635	71,899	11,013,350	(4,574,386)
Economic Development	856,474	10,292	622,224	(223,958)
Interest Expense	1,349,837	-	1,189,245	(160,592)
Total Governmental Activities	95,793,775	12,741,255	33,795,217	(49,257,303)
Business-Type Activities				
Sewer	8,955,098	10,686,401	-	-
Water	10,166,864	10,808,133	37,398	-
Landfill	4,502,026	6,657,279	-	-
Care Facility	11,901,640	12,129,136	-	-
Total Business-Type Activities	35,525,628	40,280,949	37,398	-
Total	$ 131,319,403	$ 53,022,204	$ 33,832,615	(49,257,303)
General Revenues				
Property Taxes Levied for:				
Developmental Disabilities				6,798,828
Alcohol, Drug Addiction and Mental Health				2,399,689
Senior Citizens				1,676,610
Hotel/Motel Taxes				5,490,217
Payments in Lieu of Taxes				608,674
Permissive Sales Tax				24,057,994
Grants and Entitlements not Restricted to Specific Programs				4,697,140
Investment Earnings				8,810,038
Miscellaneous				2,274,734
Total General Revenues				56,813,924
Transfers				(728)
Change in Net Position				7,555,893
Net Position Beginning of Year				88,505,125
Net Position End of Year				$ 96,061,018

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position	
Business-Type Activities	Total
$ -	$ (11,336,052)
-	(6,819,695)
-	(13,312,494)
-	(665,378)
-	(12,164,748)
-	(4,574,386)
-	(223,958)
-	(160,592)
-	(49,257,303)
1,731,303	1,731,303
678,667	678,667
2,155,253	2,155,253
227,496	227,496
4,792,719	4,792,719
4,792,719	(44,464,584)
-	6,798,828
-	2,399,689
-	1,676,610
-	5,490,217
-	608,674
-	24,057,994
-	4,697,140
-	8,810,038
206,418	2,481,152
206,418	57,020,342
728	-
4,999,865	12,555,758
113,560,109	202,065,234
$ 118,559,974	$ 214,620,992

See accompanying notes to the basic financial statements.

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2025

	General	Developmental Disabilities	Nonmajor Governmental Funds	Total Governmental Funds
Assets				
Equity in Pooled Cash and Investments	$ 34,809,401	$ 7,104,870	$ 40,268,159	$ 82,182,430
Cash and Cash Equivalents in Segregated Accounts	585,005	-	-	585,005
Cash and Cash Equivalents with Fiscal Agents	-	984,976	-	984,976
Cash and Cash Equivalents with Trustee	95,360	-	-	95,360
Accounts Receivable	285,500	-	1,421,173	1,706,673
Permissive Sales Tax Receivable	5,437,335	-	-	5,437,335
Due from Other Governments	1,811,776	199,283	10,608,757	12,619,816
Property and Other Local Taxes Receivable	-	7,202,920	4,497,843	11,700,763
Payments in Lieu of Taxes Receivable	-	-	687,349	687,349
Special Assessments Receivable	-	-	353,452	353,452
Interfund Receivable	258,040	-	-	258,040
Prepaid Items	200,948	-	-	200,948
Advances to Other Funds	769,329	-	-	769,329
Total Assets	$ 44,252,694	$ 15,492,049	$ 57,836,733	$ 117,581,476
Liabilities				
Accounts Payable	$ 1,015,984	$ 118,581	$ 1,600,425	$ 2,734,990
Accrued Wages	1,112,029	199,711	812,163	2,123,903
Contracts Payable	55,713	-	86,785	142,498
Due to Other Governments	622,958	98,849	235,536	957,343
Interfund Payable	-	-	258,040	258,040
Advances from Other Funds	-	-	49,329	49,329
Total Liabilities	2,806,684	417,141	3,042,278	6,266,103
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	-	7,109,699	3,235,756	10,345,455
Payments in Lieu of Taxes	-	-	687,349	687,349
Unavailable Revenue	4,770,854	194,181	11,123,112	16,088,147
Total Deferred Inflows of Resources	4,770,854	7,303,880	15,046,217	27,120,951
Fund Balances				
Nonspendable	1,263,037	-	-	1,263,037
Restricted	585,005	7,771,028	37,455,869	45,811,902
Committed	2,602,597	-	2,886,357	5,488,954
Assigned	6,970,114	-	20,591	6,990,705
Unassigned	25,254,403	-	(614,579)	24,639,824
Total Fund Balance	36,675,156	7,771,028	39,748,238	84,194,422
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 44,252,694	$ 15,492,049	$ 57,836,733	$ 117,581,476

See accompanying notes to the basic financial statements.

Erie County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2025

Total Governmental Fund Balances		$ 84,194,422
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		59,170,565
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	$ 135,732	
Permissive Sales Taxes	3,562,552	
Due from Other Governments	12,025,610	
Special Assessments	353,452	
Charges for Services	10,801	16,088,147
An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		1,359,011
The net pension liability and net OPEB asset are not due and payable in the current period, therefore, the liability and related deferred inflows/outflows are not reported in governmental funds.		
Net OPEB Asset	4,092,151	
Deferred Outflows - Pension	11,759,589	
Deferred Outflows - OPEB	88,220	
Net Pension Liability	(44,031,305)	
Deferred Inflows - Pension	(77,672)	
Deferred Inflows - OPEB	(862,123)	(29,031,140)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(2,440,000)	
Revenue Bonds	(29,068,809)	
Lease	(511,596)	
Compensated Absences	(3,699,582)	(35,719,987)
Net Position of Governmental Activities		$ 96,061,018

See accompanying notes to the basic financial statements.

Erie County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2025

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Taxes	$ -	$ 6,948,223	$ -	$ 4,192,354	$ 11,140,577
Hotel/Motel Taxes	-	-	-	5,490,217	5,490,217
Permissive Sales Taxes	23,303,684	-	-	673,415	23,977,099
Payments in Lieu of Taxes	-	-	-	608,674	608,674
Special Assessments	-	-	-	350,934	350,934
Charges for Services	3,823,140	125,922	-	5,347,146	9,296,208
Fines and Forfeitures	264,003	-	-	562,269	826,272
Licenses and Permits	1,410,284	-	-	365,256	1,775,540
Intergovernmental	4,813,954	2,309,137	-	25,623,582	32,746,673
Investment Income	8,810,038	2,744	-	172,289	8,985,071
Contributions and Donations	2,712,245	-	-	-	2,712,245
Other	1,100,605	863,446	-	303,491	2,267,542
Total Revenues	46,237,953	10,249,472	-	43,689,627	100,177,052
Expenditures					
Current:					
General Government					
Legislative and Executive	10,879,471	-	-	6,500,701	17,380,172
Judicial	8,268,498	-	-	2,145,607	10,414,105
Public Safety	12,244,244	-	-	6,549,453	18,793,697
Public Works	69,905	-	-	7,874,404	7,944,309
Health	-	9,888,650	-	8,162,030	18,050,680
Human Services	1,212,562	-	-	13,896,873	15,109,435
Economic Development	299	-	-	856,175	856,474
Capital Outlay	2,026,863	-	-	349,274	2,376,137
Debt Service:					
Principal Retirement	1,579,619	-	-	418,216	1,997,835
Interest and Fiscal Charges	1,192,059	-	-	157,778	1,349,837
Total Expenditures	37,473,520	9,888,650	-	46,910,511	94,272,681
Excess of Revenues Over (Under) Expenditures	8,764,433	360,822	-	(3,220,884)	5,904,371
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	9,514	2,692	-	18,455	30,661
Inception of Lease	571,215	-	-	-	571,215
Transfers In	-	-	-	2,985,455	2,985,455
Transfers Out	(2,815,717)	-	-	(278,809)	(3,094,526)
Total Other Financing Sources (Uses)	(2,234,988)	2,692	-	2,725,101	492,805
Net Change in Fund Balances	6,529,445	363,514	-	(495,783)	6,397,176
Fund Balances Beginning of Year, as Previously Reported	30,145,711	7,407,514	4,019,422	36,224,599	77,797,246
Change within the Financial Reporting Entity (Major to Nonmajor Fund)	-	-	(4,019,422)	4,019,422	-
Fund Balances, as adjusted	30,145,711	7,407,514	-	40,244,021	77,797,246
Fund Balances End of Year	$ 36,675,156	$ 7,771,028	$ -	$ 39,748,238	$ 84,194,422

See accompanying notes to the basic financial statements.

Erie County, Ohio
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2025

Net Change in Fund Balances - Total Governmental Funds		$ 6,397,176
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Capital Asset Additions	$ 2,187,690	
Current Year Depreciation	(2,828,707)	(641,017)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		(25,070)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	(265,450)	
Permissive Sales Taxes	80,895	
Due from Other Governments	3,439,833	
Special Assessments	29,986	
Charges for Services	(111,920)	3,173,344
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
General Obligation Bonds	345,000	
Revenue Bonds	1,593,216	
Lease	59,619	1,997,835
Inception of lease in the governmental funds that increase long-term liabilities in the statement of net position are not reported as revenues.		(571,215)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		4,682,479
Except for amount reported as deferred inflows/outflows, changes in the net pension/OPEB liability/asset are reported as pension/OPEB expense in the statement of activities.		
Pension	(5,932,742)	
OPEB	1,400,718	(4,532,024)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the statement of activities. Governmental expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		(2,250,336)
Some expenses reported in the statement of activities, do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Compensated Absences		(675,279)
Change in Net Position of Governmental Activities		$ 7,555,893

See accompanying notes to the basic financial statements.

Erie County, Ohio

Statement of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Permissive Sales Taxes	$ 21,500,000	$ 21,500,000	$ 23,132,214	$ 1,632,214
Charges for Services	3,092,881	3,092,881	3,727,677	634,796
Licenses and Permits	1,005,200	1,005,200	1,408,332	403,132
Fines and Forfeitures	264,800	264,800	263,983	(817)
Intergovernmental	3,755,080	3,930,080	4,016,242	86,162
Investment Income	4,238,100	4,238,100	5,468,729	1,230,629
Contributions and Donations	2,712,245	2,712,245	2,712,245	-
Miscellaneous	888,050	888,050	1,083,514	195,464
Total Revenues	37,456,356	37,631,356	41,812,936	4,181,580
Expenditures				
Current:				
General Government				
Legislative and Executive	11,612,542	12,006,975	11,087,934	919,041
Judicial Systems	8,752,059	8,761,699	8,056,715	704,984
Public Safety	13,249,295	13,482,717	12,943,749	538,968
Public Works	96,593	99,709	69,191	30,518
Health	4,890	4,890	4,105	785
Human Services	1,784,457	1,765,335	1,314,804	450,531
Capital Outlay	3,029,410	3,029,410	1,505,286	1,524,124
Debt Service:				
Principal Retirement	1,579,619	1,579,619	1,579,619	-
Interest and Fiscal Charges	1,192,059	1,192,059	1,192,059	-
Total Expenditures	41,300,924	41,922,413	37,753,462	4,168,951
Excess of Revenues Over (Under) Expenditures	(3,844,568)	(4,291,057)	4,059,474	8,350,531
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	9,421	9,421
Advances In	10,000	10,000	23,562	13,562
Transfers Out	(3,531,547)	(3,943,209)	(3,424,014)	519,195
Total Other Financing Sources (Uses)	(3,521,547)	(3,933,209)	(3,391,031)	542,178
Net Change in Fund Balance	(7,366,115)	(8,224,266)	668,443	8,892,709
Fund Balance Beginning of Year	28,015,706	28,015,706	28,015,706	-
Prior Year Encumbrances Appropriated	1,642,372	1,642,372	1,642,372	-
Fund Balance End of Year	$ 22,291,963	$ 21,433,812	$ 30,326,521	$ 8,892,709

See accompanying notes to the basic financial statements.

Erie County, Ohio

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual

Developmental Disabilities Fund

For the Year Ended December 31, 2025

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	$ 6,890,890	$ 6,890,890	$ 6,948,223	$ 57,333
Charges for Services	130,074	130,074	125,922	(4,152)
Intergovernmental	2,109,999	2,109,999	2,331,924	221,925
Investment Income	2,000	2,000	2,603	603
Miscellaneous	32,500	474,826	967,426	492,600
Total Revenues	9,165,463	9,607,789	10,376,098	768,309
Expenditures				
Current:				
Health	10,775,940	11,218,266	10,405,329	812,937
Total Expenditures	10,775,940	11,218,266	10,405,329	812,937
Excess of Revenues Over (Under) Expenditures	(1,610,477)	(1,610,477)	(29,231)	1,581,246
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	2,692	192
Transfers In	520,000	520,000	-	(520,000)
Transfers Out	(20,000)	(20,000)	-	20,000
Total Other Financing Sources (Uses)	502,500	502,500	2,692	(499,808)
Net Change in Fund Balance	(1,107,977)	(1,107,977)	(26,539)	1,081,438
Fund Balance Beginning of Year	6,125,884	6,125,884	6,125,884	-
Prior Year Encumbrances Appropriated	524,720	524,720	524,720	-
Fund Balance End of Year	$ 5,542,627	$ 5,542,627	$ 6,624,065	$ 1,081,438

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2025

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
Assets						
Current Assets:						
Equity in Pooled Cash and Investments	$ 22,334,598	$ 11,646,493	$ 22,863,454	$ 3,208,504	$ 60,053,049	$ 3,021,572
Cash and Investments in Segregated Accounts	-	-	-	114,994	114,994	-
Accounts Receivable	1,626,556	1,335,330	641,673	948,275	4,551,834	-
Prepaid Items	-	-	-	-	-	401,657
Total Current Assets	23,961,154	12,981,823	23,505,127	4,271,773	64,719,877	3,423,229
Non-Current Assets:						
Net OPEB Asset	155,398	103,599	103,599	725,191	1,087,787	-
Capital Assets Not Being Depreciated/Amortized	14,851,675	117,660	5,406,345	105,476	20,481,156	-
Capital Assets Being Depreciated/Amortized, Net	50,020,917	37,410,452	3,113,859	3,647,685	94,192,913	-
Total Non-Current Assets	65,027,990	37,631,711	8,623,803	4,478,352	115,761,856	-
Total Assets	88,989,144	50,613,534	32,128,930	8,750,125	180,481,733	3,423,229
Deferred Outflows of Resources						
Pension	439,236	292,894	292,894	2,067,847	3,092,871	-
OPEB	3,200	2,133	2,133	19,630	27,096	-
Total Deferred Outflows of Resources	442,436	295,027	295,027	2,087,477	3,119,967	-
Liabilities						
Current Liabilities:						
Accounts Payable	493,481	79,358	167,638	325,533	1,066,010	3,600
Accrued Wages	81,551	68,291	53,736	400,560	604,138	4,638
Contracts Payable	1,182,937	-	1,593,088	-	2,776,025	-
Retainage Payable	903,858	-	255,554	-	1,159,412	-
Due to Other Governments	261,071	405,773	56,259	131,264	854,367	52,574
Claims Payable	-	-	-	-	-	2,003,406
Compensated Absences Payable	9,464	5,206	9,175	15,868	39,713	-
OWDA Loans Payable	1,575,969	1,022,538	-	-	2,598,507	-
General Obligation Bonds Payable	120,000	165,000	-	-	285,000	-
Revenue Bonds Payable	77,900	-	-	-	77,900	-
Total Current Liabilities	4,706,231	1,746,166	2,135,450	873,225	9,461,072	2,064,218
Long-Term Liabilities:						
Advances from Other Funds	-	-	-	720,000	720,000	-
Compensated Absences Payable - Net of Current Portion	122,261	67,259	118,529	204,998	513,047	-
OWDA Loans Payable - Net of Current Portion	22,266,663	9,885,680	-	-	32,152,343	-
General Obligation Bonds Payable - Net of Current Portion	146,655	201,007	-	-	347,662	-
Revenue Bonds Payable - Net of Current Portion	3,026,400	-	-	-	3,026,400	-
Landfill Closure and Postclosure Costs Payable	-	-	6,759,152	-	6,759,152	-
Net Pension Liability	1,672,075	1,114,717	1,114,717	7,803,016	11,704,525	-
Total Long-Term Liabilities	27,234,054	11,268,663	7,992,398	8,728,014	55,223,129	-
Total Liabilities	31,940,285	13,014,829	10,127,848	9,601,239	64,684,201	2,064,218
Deferred Inflows of Resources						
Pension	-	-	-	131,717	131,717	-
OPEB	32,377	21,587	21,587	150,257	225,808	-
Total Deferred Inflows of Resources	32,377	21,587	21,587	281,974	357,525	-
Net Position						
Net Investment in Capital Assets	35,620,921	26,289,894	6,671,562	3,753,161	72,335,538	-
Restricted for Net OPEB Asset	155,398	103,599	103,599	725,191	1,087,787	-
Unrestricted	21,682,599	11,478,652	15,499,361	(3,523,963)	45,136,649	1,359,011
Total Net Position	$ 57,458,918	$ 37,872,145	$ 22,274,522	$ 954,389	$ 118,559,974	$ 1,359,011

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
Operating Revenues						
Charges for Services	$ 10,686,401	$ 10,808,133	$ 6,657,279	$ 12,129,136	$ 40,280,949	$ 11,494,085
Other	31,337	92,781	81,229	1,071	206,418	75,386
Total Operating Revenues	10,717,738	10,900,914	6,738,508	12,130,207	40,487,367	11,569,471
Operating Expenses						
Personal Services	1,729,720	1,317,935	1,253,614	8,774,240	13,075,509	209,215
Contractual Services	3,232,351	6,028,041	1,793,603	2,298,822	13,352,817	998,009
Materials and Supplies	468,410	617,837	489,897	624,720	2,200,864	-
Claims	-	-	-	-	-	12,720,926
Closure/Postclosure Costs	-	-	358,160	-	358,160	-
Depreciation/Amortization	2,534,025	1,735,030	570,365	203,858	5,043,278	-
Other	100,210	5,139	-	-	105,349	-
Total Operating Expenses	8,064,716	9,703,982	4,465,639	11,901,640	34,135,977	13,928,150
Operating Income (Loss)	2,653,022	1,196,932	2,272,869	228,567	6,351,390	(2,358,679)
Non-Operating Revenues (Expenses)						
Intergovernmental	-	37,398	-	-	37,398	-
Interest Expense	(890,382)	(462,882)	(36,387)	-	(1,389,651)	-
Total Non-Operating Revenues (Expenses)	(890,382)	(425,484)	(36,387)	-	(1,352,253)	-
Income (Loss) Before Transfers	1,762,640	771,448	2,236,482	228,567	4,999,137	(2,358,679)
Transfers In	-	-	-	728	728	108,343
Change in Net Position	1,762,640	771,448	2,236,482	229,295	4,999,865	(2,250,336)
Net Position Beginning of Year	55,696,278	37,100,697	20,038,040	725,094	113,560,109	3,609,347
Net Position End of Year	$ 57,458,918	$ 37,872,145	$ 22,274,522	$ 954,389	$ 118,559,974	$ 1,359,011

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2025

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
Cash Flows from Operating Activities						
Cash Received from Customers	$ 10,663,748	$ 10,717,639	$ 6,569,622	$ 12,114,954	$ 40,065,963	$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	11,494,085
Cash Received from Other Operating Receipts	31,337	92,781	81,229	1,071	206,418	75,386
Cash Payments to Suppliers for Goods and Services	(396,429)	(609,148)	(467,020)	(624,910)	(2,097,507)	-
Cash Payments to Employees for Services and Benefits	(1,745,183)	(1,265,228)	(1,159,692)	(8,467,340)	(12,637,443)	(208,968)
Cash Payments for Contractual Services	(2,858,953)	(6,042,680)	(1,694,992)	(2,197,181)	(12,793,806)	(1,051,748)
Cash Payments for Claims	-	-	-	-	-	(12,826,398)
Other Cash Payments	(100,210)	(5,139)	-	-	(105,349)	-
Net Cash Provided by (Used for) Operating Activities	5,594,310	2,888,225	3,329,147	826,594	12,638,276	(2,517,643)
Cash Flows from Noncapital Financing Activities						
Intergovernmental Revenue	-	37,398	-	-	37,398	-
Advances Out	-	-	-	(10,000)	(10,000)	-
Transfers In	-	-	-	728	728	108,343
Net Cash Provided by (Used for) Noncapital Financing Activities	-	37,398	-	(9,272)	28,126	108,343
Cash Flows from Capital and Related Financing Activities						
Acquisition of Capital Assets	(11,927,113)	-	(3,054,398)	(1,861,959)	(16,843,470)	-
Principal Payments on Debt and Leases	(1,716,419)	(1,158,713)	(822,911)	-	(3,698,043)	-
Interest Payments on Debt and Leases	(903,712)	(480,887)	(36,387)	-	(1,420,986)	-
Net Cash Provided by (Used for) Capital and Related Financial Activities	(14,547,244)	(1,639,600)	(3,913,696)	(1,861,959)	(21,962,499)	-
Net Increase (Decrease) in Cash and Investments	(8,952,934)	1,286,023	(584,549)	(1,044,637)	(9,296,097)	(2,409,300)
Cash and Investments Beginning of Year	31,287,532	10,360,470	23,448,003	4,368,135	69,464,140	5,430,872
Cash and Investments End of Year	$ 22,334,598	$ 11,646,493	$ 22,863,454	$ 3,323,498	$ 60,168,043	$ 3,021,572
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	$ 2,653,022	$ 1,196,932	$ 2,272,869	$ 228,567	$ 6,351,390	$ (2,358,679)
Adjustments:						
Depreciation/Amortization	2,534,025	1,735,030	570,365	203,858	5,043,278	-
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	(22,653)	(90,494)	(87,657)	(14,182)	(214,986)	-
Prepaid Items	-	-	-	-	-	(41,948)
Net OPEB Asset	(98,360)	(65,574)	(65,574)	(440,002)	(669,510)	-
Deferred Outflows - Pension/OPEB	160,220	106,702	106,702	1,488,333	1,861,957	-
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	432,400	(15,961)	122,806	101,451	640,696	(13,158)
Accrued Wages	2,356	13,392	7,858	(36,162)	(12,556)	194
Due to Other Governments	10,960	13,514	1,683	(8,277)	17,880	1,420
Claims Payable	-	-	-	-	-	(105,472)
Compensated Absences Payable	(21,001)	32,132	79,383	24,998	115,512	-
Deferred Inflows - Pension/OPEB	(5,783)	(3,531)	(3,531)	89,749	76,904	-
Net Pension Liability	(50,876)	(33,917)	(33,917)	(811,739)	(930,449)	-
Closure/Postclosure Costs Payable	-	-	358,160	-	358,160	-
Net Cash Provided by (Used For) Operating Activities	$ 5,594,310	$ 2,888,225	$ 3,329,147	$ 826,594	$ 12,638,276	$ (2,517,643)

Noncash Capital Financing Activities:
Assets purchased on account totaled $2,086,795 in 2025 and $14,179 in 2024 in the sewer fund, and $1,848,642 in 2025 and $279,977 in 2024 in the landfill fund.

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2025

	Private Purpose Trust		Custodial	
Assets				
Equity in Pooled Cash and Investments	$	63,910	$	13,836,264
Cash and Cash Equivalents in Segregated Accounts		-		3,163,033
Taxes Receivable		-		155,671,211
Special Assessments Receivable		-		3,632,122
Due from Other Governments		-		3,675,428
Total Assets		63,910		179,978,058
Liabilities				
Due to Other Governments		-		18,871,484
Total Liabilities		-		18,871,484
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year		-		153,388,361
Total Deferred Inflows of Resources		-		153,388,361
Net Position				
Restricted for Private Purposes		63,910		-
Restricted for Individuals, Organizations & Other Governments		-		7,718,213
Total Net Position	$	63,910	$	7,718,213

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended December 31, 2025

	Private Purpose Trust	Custodial
Additions		
Interest Income	$ 1,987	$ 36,515
Intergovernmental	-	7,397,675
Amounts Received as Fiscal Agent	-	26,227,432
Licenses, Permits & Fees for Other Governments	-	8,220,447
Fines & Forfeitures for Other Governments	-	5,656,043
Property Tax Collections for Other Governments	-	289,509,644
Amounts Received for Others	-	3,011,099
Custodial Receipts	-	1,604,063
Other	-	36,053
Total Additions	1,987	341,698,971
Deductions		
Administrative Expenses	-	155,483
Distributions as Fiscal Agent	-	27,484,922
Distributions of State Funds to Other Goverments	-	7,036,290
Distributions to the State of Ohio	-	747,850
Distributions to Other Governments	-	1,239,511
Licenses, Permits & Fees Distributions to Other Governments	-	9,810,615
Fines & Forfeitures Distributions to Other Governments	-	2,502,062
Property Tax Distributions to Other Governments	-	291,464,540
Distributions to Participants	-	911,326
Distributions to Individuals	-	135,674
Refunds	-	329,555
Custodial Disbursements	-	723,113
Other Distributions	-	174,873
Miscellaneous	-	209,122
Total Deductions	-	342,924,936
Change in Net Position	1,987	(1,225,965)
Net Position Beginning of Year	61,923	8,944,178
Net Position End of Year	$ 63,910	$ 7,718,213

See accompanying notes to the basic financial statements.

NOTE 1 – REPORTING ENTITY

Erie County, Ohio (County) was created in 1838. The County is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, two Common Pleas Court Judges, a County Court Judge, a Juvenile Court Judge, and a Probate Court Judge.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County.

The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading.

Primary Government

The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Erie County, this includes the Erie County Board of Developmental Disabilities (DD), the Alcohol, Drug Addiction & Mental Health Services Board of Erie County and departments and activities that are directly operated by the elected County officials.

Component Units

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes and there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the County. There were no major component units of Erie County in 2025.

As custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate organizations listed below, the County serves as fiscal agent, but the organizations are not considered part of Erie County. These organizations are reported as custodial funds within the financial statements:

Erie County General Health District
Erie County Metroparks
Erie County Regional Planning
Erie County Soil and Water Conservation District
Erie County Family and Children First

Joint Venture

The Regional Airport Authority (Airport Authority) is a joint venture between Erie and Ottawa Counties. The Airport Authority was formed to provide maintenance of runways and taxiways at the airport facility. The Airport Authority operates under the direction of a seven-member board of trustees. Three members are appointed by the County Commissioners in each county. The seventh member is appointed at large by the other six members. The members serve without compensation as outlined in Section 308.04 of the Ohio Revised Code. The continued existence of the Airport Authority is dependent upon Erie County's participation. The Airport Authority has not accumulated significant financial resources nor is the Airport Authority experiencing fiscal stress that may cause an additional financial benefit to or burden on the County in the future. Financial information can be obtained from the Regional Airport Authority, 3255 East State Road, Port Clinton, Ohio 43452.

Jointly Governed Organization

The Clearwater Council of Governments (Clearwater) is a regional council of governments comprised of the Boards of Developmental Disabilities (DD) of Crawford, Erie, Huron, Marion, Morrow, Ottawa, and Seneca Counties. The Board of Directors is made up of the superintendents from each of these DD Boards. Clearwater is the administrator of various grant monies for each these Boards of DD. The degree of control exercised by any participating government is limited to its representation of the Board. Financial information can be obtained from the Clearwater Council of Governments, 235 North Toussaint South Road, Oak Harbor, Ohio, 43449.

Insurance Pool

The County Risk Sharing Authority, Inc. (CORSA), is a jointly governed organization among a number of counties in Ohio. CORSA was formed as an Ohio not-for-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA.

Each member county has one vote on all matters requiring a vote to be cast by a designated representative. The affairs of CORSA are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the Board of Trustees. No county may have more than one representative on the Board of Trustees at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the Board of Trustees.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Erie County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

Basis of Presentation

The County's basic financial statements consist of government-wide financial statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

Government-Wide Financial Statements The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental in nature and those that are considered business-type activities. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. Other interfund services provided and used are not eliminated in the process of consolidation.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements - During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund financial statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The funds of the County are presented in three categories; governmental, proprietary, and fiduciary.

Governmental Funds Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

Developmental Disabilities Fund - This fund accounts for a county-wide property tax levy and federal and state grants restricted for the operation of resident homes for the developmentally disabled.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed, or assigned for a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

Sewer Fund - This fund accounts for the operations of the sewer collection system within the County.

Water Fund - This fund accounts for the operations of the water distribution system within the County.

Landfill Fund - This fund accounts for fees collected at the County landfill for dumping waste.

Care Facility Fund - This fund accounts for the daily operations of the County nursing home. Revenue is generated from resident fees and charges for services and is used to pay other agencies for services, to fund the daily costs of operations, and to provide services to the residents such as laundry, transportation, personal care items, and incidental medical supplies.

Internal Service Funds - The internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost reimbursement basis. The County's internal service funds account for workers' compensation premiums charged to each County department and for the activities of the self-insurance program for employee medical benefits.

Fiduciary Funds Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. The County's private purpose trust fund accounts for financial assistance to families of fallen officers. The County's custodial funds account for assets held by the County for political subdivisions for which the County acts as fiscal agent and for taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to other political subdivisions.

Measurement Focus

Government-Wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

Fund Financial Statements All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and deferred inflows of resources are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. The statement of revenues, expenses, and changes in fund net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the County finances and meets the cash flow needs of its proprietary activities.

The fiduciary funds are also reported using the economic resources measurement focus and present a statement of fiduciary net position and changes in fiduciary net position, which reports additions to and deduction from custodial funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary funds and fiduciary funds use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows and deferred inflows of resources, and in the presentation of expenses versus expenditures.

Revenues - Exchange and Nonexchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within 31 days after year end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from sales taxes is recognized in the year in which the sales are made. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered both measurable and available at year end: sales taxes; charges for services; fines and forfeitures; state-levied locally shared taxes (including gasoline tax and motor vehicle license fees); grants; and interest.

Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met but for which revenue recognition criteria have not yet been met because these amounts have not yet been earned.

Deferred Outflows/Inflows of Resources In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for pension and OPEB. The deferred outflows of resources related to pension and OPEB are explained in Notes 13 and 14.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes, pension, OPEB and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2025 but which were levied to finance 2026 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue may include delinquent property taxes, special assessments, intergovernmental grants, and miscellaneous revenues. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 13 and 14).

Expenses/Expenditures On the accrual basis, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Process

All funds, except custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the County Commissioners.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriations resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Investments."

Investments of the County's cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

Cash and cash equivalents that are held separately with Clearwater Council of Governments are recorded as "Cash and Cash Equivalents with Fiscal Agent." Cash and cash equivalents that are held separately within departments of the County, and not included in the County treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts." Cash and cash equivalents held in trust for principal and interest payments related to the sports complex are recorded as "Cash and Cash Equivalents with Trustee."

Investments are reported at fair value. Nonnegotiable certificates of deposit are reported at cost.

STAR Ohio (the State Treasury Asset Reserve of Ohio) is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants.* The School District measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

STAR Ohio reserves the right to limit participant transactions to $250 million per day. Transactions in all of a participant's accounts will be combined for this purpose. Twenty-four hours advance notice to STAR Ohio is appreciated for purchases or redemptions of $100 million or more. For 2025, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates.

Interest earnings are allocated to County funds according to State statutes, grant requirements, or debt related restrictions. Interest in the general fund during 2025 amounted to $8,810,038, which $7,689,601 assigned from other County funds.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2025, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

Inventory

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption.

Restricted Assets

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, laws of other governments, or are imposed by law through constitutional provisions or enabling legislation.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their acquisition values on the date donated. The County maintains a capitalization threshold of ten thousand dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All capital assets are depreciated, except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. The County reports all infrastructure, including that acquired prior to 1980. Depreciation is computed using the straight-line method over the following useful lives:

	Governmental Activities	Business-Type Activities
Land Improvements	20 - 30 Years	5 - 40 Years
Buildings and Improvements	30 - 50 Years	50 Years
Roads and Bridges	50 - 100 Years	N/A
Sewer and Water Lines	N/A	40 - 80 Years
Equipment	5 - 30 Years	5 - 30 Years
Vehicles	4 - 15 Years	8 Years

The County is also reporting an intangible right-to-use asset related to leased equipment. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain indirect costs. This intangible asset is being amortized in a systematic and rational manner over the useful life of the underlying asset.

Interfund Receivables/Payables

On fund financial statements, long-term interfund loans are classified as "advances to/from other funds." On fund financial statements, receivables and payables resulting from short-term interfund loans or unpaid amounts for interfund services provided are classified as "interfund receivables/payables." Interfund balances are eliminated on the statement of net position, except for any net residual amounts due between governmental and business-type activities.

Compensated Absences

The County recognizes a liability for compensated absences for the leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment under the last-in-first-out flow assumption. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements; and all payables, accrued liabilities, and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current fiscal year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

Unamortized Bond Premiums

Premiums are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of bonds payable.

Net Position

Net position represents the difference between all other elements on the statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization, reduced by the outstanding balance 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 its use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net position restricted for other purposes primarily includes miscellaneous governmental activities. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable, as well as property acquired for resale, unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted - The restricted classification includes amounts restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or is imposed by law through constitutional provisions or enabling legislation (County resolutions).

Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for purposes specified by the legislation.

Committed - The committed classification includes amounts that can be used only for the specific purposes imposed by a formal action (ordinance or resolution, as both are equally binding) of the County Commissioners. The committed amounts cannot be used for any other purpose unless the County Commissioners remove or change the specified use by taking the same type of action (ordinance or resolution, as both are equally binding) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the County Commissioners, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts represent intended uses established and assigned by the County Commissioners. Fund balance policy of the County Commissioners authorizes department managers to assign fund balance for purchases on order provided such amounts have been lawfully appropriated. The County Commissioners have also assigned amounts to cover a gap between estimated resources and appropriations in the 2025 budget, for various capital improvements, for debt retirement, and other miscellaneous purposes.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The County first applies restricted resources when an expenditure is incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for sewer and water services, landfill use, and nursing home care, as well as for premiums charged in the internal service funds. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. All revenues and expenses not meeting these definitions are reported as nonoperating.

Capital Contributions

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, or from grants or outside contributions of resources restricted to capital acquisition and construction. In the government-wide financial statements, capital contributions are recorded as capital grants and contributions.

Interfund Transactions

Transfers between governmental and business-type activities on the government-wide financial statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability/asset, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net positon have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

Estimates

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

NOTE 3 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in governmental funds.

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The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

	General	Developmental Disabilities	Other Governmental Funds	Total
Nonspendable for:				
Prepaids	$ 200,948	$ -	$ -	$ 200,948
Advances to Other Funds	769,329	-	-	769,329
Unclaimed Monies	292,760	-	-	292,760
Total Nonspendable	1,263,037	-	-	1,263,037
Restricted for:				
Developmental Disabilities	-	7,771,028	-	7,771,028
Debt Retirement	-	-	558,686	558,686
Capital Improvements	-	-	25,093	25,093
Ditch Maintenance	-	-	417,482	417,482
Job and Family Services Operations	-	-	1,336,800	1,336,800
Children's Services	-	-	3,345,327	3,345,327
Child Support Enforcement	-	-	2,696,087	2,696,087
Dog and Kennel Operations	-	-	326,574	326,574
Real Estate Assessment	-	-	1,238,534	1,238,534
Road and Bridge Repair/Improvement	-	-	4,888,373	4,888,373
Delinquent Tax Collections	-	-	386,877	386,877
Economic Development and Rehab	-	-	387,169	387,169
Tax Abatements	-	-	64,514	64,514
Court Operations and Law Library	-	-	2,821,001	2,821,001
Juvenile Corrections	-	-	799,673	799,673
Crime Victims Assistance	-	-	83,067	83,067
Emergency Management	-	-	204,374	204,374
Senior Citizens	-	-	78,935	78,935
Landfill	-	-	2,320,170	2,320,170
Tourism and Promotion	-	-	8,205,238	8,205,238
Sheriff Operations and Programs	585,005	-	1,932,235	2,517,240
Alcohol, Drug Addiction and Mental Health Programs	-	-	3,975,623	3,975,623
Health Programs	-	-	1,364,037	1,364,037
Total Restricted	585,005	7,771,028	37,455,869	45,811,902
Committed for:				
Future Severance Payments	2,602,597	-	-	2,602,597
Board of Elections Capital Improvement	-	-	254,757	254,757
Technology Capital Improvement	-	-	2,631,600	2,631,600
Total Committed	2,602,597	-	2,886,357	5,488,954
Assigned for:				
Legislative & Executive	322,085	-	-	322,085
Judicial - Court Operations	80,202	-	-	80,202
Public Safety - Coroner	300,125	-	-	300,125
Human Services	1,500	-	-	1,500
Capital Improvements	6,264,202	-	-	6,264,202
Land Acquisitions	2,000	-	-	2,000
Debt Retirement	-	-	20,591	20,591
Total Assigned	6,970,114	-	20,591	6,990,705
Unassigned	25,254,403	-	(614,579)	24,639,824
Total Fund Balance	$ 36,675,156	$ 7,771,028	$ 39,748,238	$ 84,194,422

Fund balances at December 31, 2025 included individual fund deficits as follows:

		Deficit
Non-Major Governmental Funds		
Community Development Block Grant	$	220,817
Comprehensive Economic Development		24,250
Community Housing Improvement Program		90,609
Legal Rep Pilot Project		22,537
Northern Ohio Juvenile Facility		256,366
Total	$	614,579

The deficits in these funds resulted from adjustments for accrued liabilities. The general fund is liable for any deficit in these funds and will provide transfers when cash is required, not when accruals occur.

NOTE 4 – BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Statements of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual for the General Fund and the major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

3. Encumbrances are treated as expenditures (budget) rather than a restriction, commitment or assignment of fund balance (GAAP).

4. Some funds are included in the general fund (GAAP), but have separate legally adopted budgets (budget).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and major special revenue fund:

Net Change in Fund Balance

	General Fund	Developmental Disabilities Fund
GAAP Basis	$ 6,529,445	$ 363,514
Net Adjustment for Revenue Accruals	(3,165,096)	126,626
Net Adjustment for Expenditure Accruals	(2,340,134)	(36,909)
Funds Budgeted Elsewhere **	766,551	-
Adjustment for Encumbrances	(1,122,323)	(479,770)
Budget Basis	$ 668,443	$ (26,539)

** As part of Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, certain funds that are legally budgeted in separate funds are considered part of the general fund on a GAAP basis. This includes the public defender, recorder's equipment, recorder's escrow, and certificate of title administration funds.

NOTE 5 – DEPOSITS AND INVESTMENTS

State statutes classify monies held by the County into two categories.

Active deposits are public deposits necessary to meet the current demands on the treasury. Such monies must be maintained either as cash in the County Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County has identified as not required for use within the current two-year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Inactive monies may be invested or deposited in the following securities:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;

2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

3. Written repurchase agreements in the securities listed above;

4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2);

7. The State Treasurer's investment pool (STAR Ohio);

8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;

9. Up to 40 percent of the County's average portfolio in either of the following:

   a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
   b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;

10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;

11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and

12. Up to 2 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

At year-end, the bank balance was $8,499,480. Of the bank balance, $8,249,480 was uninsured but collateralized. Although the securities were held by the pledging financial institutions' trust department in the County's name and all statutory requirements for the investment of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

Custodial Credit Risk Custodial credit risk for deposits is the risk that in the event of a bank failure, the County will not be able to recover deposits or collateral securities that are in possession of an outside party.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

- Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS required the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

The County has cash in the Developmental Disabilities fund for the Clearwater Council of Governments which is included in the balance sheet of the County as "Cash and Cash Equivalents with Fiscal Agents."

The County has donations related to Phase II of the Sports Complex which is included in the balance sheet of the County as "Cash and Cash Equivalents with Trustee."

The County has segregated cash as "Cash and Cash Equivalents in Segregated Accounts" included in the statement of fiduciary net position for custodial funds and in the balance sheet for segregated accounts.

Investments

The County's investments at year end were as follows:

S&P Global Ratings	Investment Type	Measurement Value	Investment Maturities 12 Months or Less	12 to 36 Months	More Than 36 Months	Percent of Total
	Net Asset Value (NAV):					
AAAm	STAR Ohio	$ 23,276,237	$23,276,237	$ -	$ -	15.23%
AAA	Money Market	1,347,049	1,347,049	-	-	0.88%
	Fair Value:					
AA+	Federal Agency Securities	61,085,910	12,454,807	28,367,624	20,263,479	39.97%
AA+	US Treasury Notes	64,961,471	8,198,257	26,546,094	30,217,120	42.50%
Not Rated	Negotiable Certificates of Deposit	1,252,083	-	1,252,083	-	0.82%
Not Rated	Commercial Paper	916,446	-	916,446	-	0.60%
	Total Investments	$ 152,839,196	$45,276,350	$57,082,247	$ 50,480,599	100.00%

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs.

The above table identifies the County's recurring fair value measurements as of December 31, 2025. The County's fair value investments are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored which could require the need to acquire further market data (Level 2 inputs).

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The investment policy restricts the County from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific obligation or debt of the County.

STAR Ohio is an investment pool operated by the Ohio State Treasurer. It is unclassified since it is not evidenced by securities that exist in physical or book entry form. Ohio law requires STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The weighted average of maturity of the portfolio held by STAR Ohio as of December 31, 2025, is 28 days.

Credit Risk - The credit risk of the County's investments is in the table above. The County has no investment policy dealing with credit risk beyond the requirements of State statute. Ohio law requires the money market be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service. The money market fund carries a rating of AAAm by S&P Global Ratings.

Concentration of Credit Risk - The County places no limit on the amount it may invest in any one issuer. The investment percentages are listed in the table.

NOTE 6 – RECEIVABLES

Receivables at December 31, 2025, consisted of accounts (e.g., billings for user charged services, including unbilled charges); permissive sales taxes; intergovernmental receivables arising from grants, entitlements, and shared revenues; interfund; advances to other funds; property and other local taxes; payments in lieu of taxes; and special assessments. Property taxes and special assessments, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Notes Receivable

Notes receivable represent low interest loans for development projects granted to eligible County businesses under the Federal Community Development Block Grant program. The notes have an annual interest rate of 1 percent to 5 percent and are repaid over periods ranging from five to ten years. The notes were paid in full in 2025.

	Balance 1/1/2025	New Loans	Repayments	Balance 12/31/2025
Developmental Rotary	$ 59,377	$ -	$ 59,377	$ -

OneOhio Opioid Settlement Monies

During 2021, Ohio reached an agreement with the three largest distributors of opioids. Subsequently, settlements have been reached with other distributors. As contingencies related to timing and measurement are resolved, a receivable will be reported in accompanying financial statements as a part of accounts receivable. As a participating subdivision, the County reported $1,296,154 as a receivable related to opioid settlement monies in the OneOhio Opioid Settlement Special Revenue Fund in the accompanying financial statements.

NOTE 7 – PERMISSIVE SALES AND USE TAX

The County Commissioners, by resolution, imposed a 1 percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property in the County, including motor vehicles not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within 45 days after the end of each month.

NOTE 8 – PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2025 for real and public utility property taxes represents collections of the 2024 taxes.

2025 real property taxes were levied after October 1, 2025, on the assessed value as of January 1, 2025, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2025 real property taxes are collected in and intended to finance 2026.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statue permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2025 public utility property taxes which became a lien December 31, 2024, are levied after October 1, 2025, and are collected in 2026 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2025, was $5.93 per $1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2025 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	$ 3,066,508,050
Public Utilities - Real	15,904,320
Public Utilities - Personal	258,102,340
Total	$ 3,340,514,710

The County Treasurer collects property taxes on behalf of all taxing districts within the County, including the County. The County Auditor periodically remits to the County its portion of the taxes collected. Property taxes receivable represents real and public utility property taxes and outstanding delinquencies which were measurable as of December 31, 2025, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2025 operations is offset to deferred inflows of resources – property taxes levied for the next year. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 9 – PAYMENT IN LIEU OF TAXES

In accordance with the agreements related to the tax increment financing district, the County has entered into agreements with a number of property owners under which the County has granted property tax exemptions to those property owners. The property owners have agreed to make payments to the County which reflect all or a portion of the property taxes which the property owners would have paid if their taxes had not been exempted. The property owners' contractually promise to make these payments in lieu of taxes until the agreements expire.

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NOTE 10 – CAPITAL ASSETS

A summary of changes in capital assets during 2025 follows:

	Balance 1/1/25	Additions	Reductions	Balance 12/31/25
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 2,102,272	$ -	$ -	$ 2,102,272
Construction in Progress	2,495,431	1,144,266	(2,920,997)	718,700
Total Capital Assets Not Being Depreciated	4,597,703	1,144,266	(2,920,997)	2,820,972
Capital Assets Being Depreciated/Amortized				
Land Improvements	1,169,285	-	-	1,169,285
Buildings and Improvements	48,798,085	1,441,951	(79,120)	50,160,916
Roads and Bridges	39,013,048	-	-	39,013,048
Equipment	9,294,047	922,962	-	10,217,009
Vehicles	6,908,748	1,028,293	(464,323)	7,472,718
Intangible Right-to-Use Equipment	-	571,215	-	571,215
Total Capital Assets Being Depreciated/Amortized	105,183,213	3,964,421	(543,443)	108,604,191
Accumulated Depreciation/Amortization				
Land Improvements	(534,158)	(33,980)	-	(568,138)
Buildings and Improvements	(25,868,170)	(1,099,635)	54,050	(26,913,755)
Roads and Bridges	(11,051,193)	(602,391)	-	(11,653,584)
Equipment	(7,603,510)	(411,514)	-	(8,015,024)
Vehicles	(4,887,233)	(566,944)	464,323	(4,989,854)
Intangible Right-to-Use Equipment	-	(114,243)	-	(114,243)
Total Accumulated Depreciation/Amortization	(49,944,264)	(2,828,707)	518,373	(52,254,598)
Total Capital Assets Being Depreciated/Amortized, Net	55,238,949	1,135,714	(25,070)	56,349,593
Governmental Activities Capital Assets, Net	$59,836,652	$ 2,279,980	$ (2,946,067)	$59,170,565

Depreciation expense was charged to governmental activities as follows:

	Depreciation/ Amortization
General Government	
Legislative and Executive	$ 948,814
Judicial	167,698
Public Safety	608,015
Public Works	923,856
Health	77,112
Human Services	103,212
Total Depreciation/Amortization	$ 2,828,707

	Restated Balance 1/1/25 (1)	Additions	Adjustment (2)	Reductions	Balance 12/31/25
Business-Type Activities					
Capital Assets Not Being Depreciated/Amortized					
Land	$ 2,429,947	$ -	$ -	$ -	$ 2,429,947
Construction in Progress	1,434,203	16,617,006	-	-	18,051,209
Total Capital Assets Not Being Depreciated/Amortized	3,864,150	16,617,006	-	-	20,481,156
Capital Assets Being Depreciated/Amortized					
Land Improvements	7,886,417	-	-	-	7,886,417
Buildings and Improvements	39,022,681	1,861,959	-	-	40,884,640
Sewer and Water Lines	165,004,337	1,304,040	-	-	166,308,377
Equipment	12,984,717	592,264	435,610	-	14,012,591
Vehicles	2,526,493	109,482	-	(16,537)	2,619,438
Intangible Right-to-Use - Equipment	435,610	-	(435,610)	-	-
Total Capital Assets Being Depreciated/Amortized	227,860,255	3,867,745	-	(16,537)	231,711,463
Accumulated Depreciation/Amortization					
Land Improvements	(7,051,325)	(247,879)	-	-	(7,299,204)
Buildings and Improvements	(25,025,869)	(830,428)	-	-	(25,856,297)
Sewer and Water Lines	(89,947,582)	(3,330,757)	-	-	(93,278,339)
Equipment	(8,345,513)	(459,877)	(145,173)	-	(8,950,563)
Vehicles	(1,976,347)	(174,337)	-	16,537	(2,134,147)
Intangible Right-to-Use - Equipment	(145,173)	-	145,173	-	-
Total Accumulated Depreciation/Amortization	(132,491,809)	(5,043,278)	-	16,537	(137,518,550)
Total Capital Assets Being Depreciated/Amortized, Net	95,368,446	(1,175,533)	-	-	94,192,913
Business-Type Activities Capital Assets, Net	$ 99,232,596	$15,441,473	$ -	$ -	$ 114,674,069

(1) Certain assets were erroneously removed in a prior year. The assets and related accumulated depreciation have been reinstated, with no effect on net capital assets or beginning net position.

(2) In 2025, equipment of $435,610 was acquired through an exercise of a lease purchase option; $145,173 of accumulated amortization was also reclassified to accumulated depreciation.

NOTE 11 – INTERFUND TRANSFERS AND BALANCES

Interfund Transfers

	Transfers In			
Transfers Out	Nonmajor Governmental	Care Facility	Internal Service	Total
General Fund	$ 2,706,646	$ 728	$ 108,343	$ 2,815,717
Nonmajor Governmental	278,809	-	-	278,809
Total	$ 2,985,455	$ 728	$ 108,343	$ 3,094,526

The special assessment bond fund transferred $2,933 to the general drainage fund for principal payments. The job and family services fund transferred $275,876 to the child support enforcement agency fund. General fund transferred $728 and $108,343 to the care facility and self insurance fund to cover expenses. Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that the statute or budget requires to expend them; to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

Interfund Receivables/Payables

The account balances reported in the fund financial statements for “interfund receivable” and “interfund payable” as of December 31, 2025 include $219,710 to the community development block grant fund, $24,250 to the comprehensive economic development strategy grant fund and $14,080 to the legal rep pilot project fund for a total of $258,040 from the general fund.

Advances To/From Other Funds

Advances to/from other funds for the year ended December 31, 2025, consisted of the following:

	Advances to Other Funds
Advances from Other Funds	General Fund
Nonmajor Governmental	$ 49,329
Care Facility	720,000
Total	$ 769,329

These advances are the long term portion of interfund receivables and payables that will not be paid within one year.

NOTE 12 – RISK MANAGEMENT

Workers’ Compensation

The County participates in a workers’ compensation plan being offered by the State of Ohio. The plan, called retrospective rating, allows the County to pay a fraction of the premium it would pay as an experience-rated risk, instead charging the County for actual claims incurred subject to the plan’s individual claims cost limitation and the County’s premium limitation. The County hired a third party administrator to review and monitor all claims on behalf of the County.

The County established an internal service fund to account for and finance its uninsured risks of loss in this program. The claims liability reported in the Workers’ Compensation Retro Reserve internal service fund represents the liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims as required by Governmental Accounting Standards Board Statement No. 30, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. The amount is based on an estimate provided by the third party administrator. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. There were no claims liability as of December 31, 2025.

Medical Insurance Program

The County provides employee medical coverage through a self-insured program. The County established an Employee Self-Insurance internal service fund to account for and finance employee medical benefits. Under this program, the Employee Self-Insurance Fund provides coverage up to a maximum of $225,000 for each individual. The County purchases commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss. There were 11 settled claims in 2025 in excess of the $225,000 stop loss threshold and covered by the commercial insurance. There has been no significant reduction in insurance from prior year.

All funds of the County, except the Board of Developmental Disabilities, participate in the program and make payments to the Employee Self-Insurance Fund based on actuarial estimates of the amounts needed to pay prior- and current year claims. Claims payable is based on the requirements of Governmental Accounting Standards Board Statement No. 30 *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported if information prior to issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. The estimate was not affected by incremental claim adjustment Claims payable at December 31, 2025, was estimated by a third party administrator.

The changes in the claims liability for 2025 and 2024 were:

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2024	$ 1,944,021	$ 12,814,212	$ 12,649,355	$ 2,108,878
2025	$ 2,108,878	$ 12,720,926	$ 12,826,398	$ 2,003,406

Other Insurance Coverage

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2025, the County contracted for coverage. Building and Contents for 2025 was $288,760,368.

With the exceptions of medical coverage and workers' compensation, all insurance is held with CORSA. There has been no significant reduction in insurance coverage from prior year and settled claims have not exceeded this coverage in the past four years.

NOTE 13 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension/OPEB Liability (Asset)

Pensions and OPEB are a component of exchange transactions-–between an employer and its employees— of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period.

The net pension/OPEB liability (asset) represents the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* and *net OPEB liability (asset)* on the accrual basis of accounting Any liability for the contractually-required pension/OPEB contributions outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

The remainder of this note includes the pension disclosures. See Note 14 for the OPEB disclosures.

Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which administers two separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan, and the member-directed plan is a defined contribution plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in both plans, law enforcement and public safety divisions exist only within the traditional pension plan.

The traditional pension plan also includes members of the legacy combined plan, a hybrid defined benefit/defined contribution plan referred to as the combined plan division of the traditional pension plan throughout this disclosure. Prior to January 1, 2024, the combined plan was a separate pension plan. Effective January 1, 2022, the combined plan was no longer available for member selection. In October 2023, the legislature approved House Bill (HB) 33 which allowed for the consolidation of the combined plan into the traditional pension plan. The combined plan was consolidated into the traditional pension plan effective January 1, 2024, and is tracked as a separate division within the traditional pension plan. No changes were made to the benefit design features of the combined plan as part of this consolidation so that members in this plan will experience no changes. Throughout this disclosure, references to the traditional pension plan are inclusive of the combined plan division, unless otherwise noted.

Members of the combined plan division earn a formula benefit similar to, but at a factor less than, the traditional pension plan benefit. This defined benefit is funded by employer contributions and associated investment earnings. Additionally, combined plan division member contributions are deposited into a defined contribution account in which the member self-directs the investment. Upon retirement or termination, the member may choose a defined contribution retirement distribution that is equal in amount to the member's contributions to the plan and investment gains or losses on those contributions. Members in this division may also elect to annuitize their defined contribution account balances.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting https://www.opers.org/financial/reports.shtml, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional pension plan (applicable combined plan division requirements are separately identified) as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	**Group B** 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	**Group C** Members not in other Groups and members hired on or after January 7, 2013
State and Local	**State and Local**	**State and Local**
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	**Age and Service Requirements:** Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Pension Plan Formula: **(Excluding Combined Plan Division)** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Pension Plan Formula:** **(Excluding Combined Plan Division)** 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	**Traditional Pension Plan Formula:** **(Excluding Combined Plan Division)** 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Division Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Division Formula:** 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	**Combined Plan Division Formula:** 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	**Public Safety**	**Public Safety**
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	**Law Enforcement**	**Law Enforcement**
Age and Service Requirements: Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	**Age and Service Requirements:** Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	**Public Safety and Law Enforcement**	**Public Safety and Law Enforcement**
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	**Traditional Plan Formula:** 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	**Traditional Plan Formula:** 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Traditional pension plan state and local members (excluding the combined plan division) who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The amount of a member's pension benefit vests at retirement.

Law enforcement and public safety members who retire before meeting the age-and-years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

Combined plan division members retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit.

Final average salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

When a traditional pension plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the member's original base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan division receive a cost–of–living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan division members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan division consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan division members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	Traditional Pension Plan State and Local Divisions			
	Excluding Combined Plan Division	Combined Plan Division	Public Safety	Law Enforcement
2025 Statutory Maximum Contribution Rates				
Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	10.0 %	**	***
2025 Actual Contribution Rates				
Employer:				
Pension ****	14.0 %	12.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits ****	0.0	2.0	0.0	0.0
Total Employer	14.0 %	14.0 %	18.1 %	18.1 %
Employee	10.0 %	10.0 %	12.0 %	13.0 %

* Member contributions within the combined plan division are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

**** These pension and employer health care rates are for the traditional plan. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension; however, effective July 1, 2022, a portion of the health care rate is funded with reserves.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll. For 2025, the County's contractually required contribution was $5,927,189 for the traditional plan (including combined plan division). Of this amount, $863,633 is reported as due to other governments.

Pension Liabilities, Pension Expense, and Deferred Outflows/Inflows of Resources Related to Pensions

The net pension liability for OPERS was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. STRS net pension liability was measured as of June 30, 2025, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS
Proportion of the Net Pension Liability:	
Current Measurement Period	0.227349%
Prior Measurement Period	0.219369%
Change in Proportion	0.007980%
Proportionate Share of the Net Pension Liability	$ 55,735,830
Pension Expense	$ 7,898,574

Effective January 1, 2024, the combined plan was consolidated with the traditional plan. The proportionate share percentage and net pension liability for the prior period reflects the County's share of contributions to the traditional plan only. The current year proportionate share and net pension liability reflects the consolidated traditional plan inclusive of the combined plan.

Other than contributions made subsequent to the measurement date and differences between projected and actual earnings on investments; deferred inflows/outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions, determined as of the beginning of the measurement period. Net deferred inflows/outflows of resources pertaining to the differences between projected and actual investment earnings are similarly recognized over a closed five year period. At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

		OPERS
Deferred Outflows of Resources		
Net Difference between Projected and Actual Earnings on Pension Plan Investments	$	6,575,139
Differences between Expected and Actual Experience		1,066,421
Changes in Proportionate Share and Differences in Contributions		1,283,711
County Contributions Subsequent to the Measurement Date		5,927,189
Total Deferred Outflows of Resources	$	14,852,460
Deferred Inflows of Resources		
Changes in Proportionate Share and Differences in Contributions	$	209,389
Total Deferred Inflows of Resources	$	209,389

$5,927,189 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:		OPERS
2026	$	4,602,703
2027		7,476,166
2028		(2,536,859)
2029		(826,128)
Total	$	8,715,882

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2024, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

	OPERS Traditional Plan
Wage Inflation	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation
COLA or Ad Hoc COLA:	
Pre-January 7, 2013 Retirees	3.0 percent, simple
Post-January 7, 2013 Retirees (Current Year)	2.9 percent, simple for calendar year 2025 then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	2.3 percent, simple through 2024, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
Actuarial Cost Method	Individual Entry Age

For the prior year, the actuarial assumptions for the Combined Legacy Plan included future salary increases (including inflation) of 2.75 percent to 8.25 percent, including wage inflation.

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, including the defined benefit component of the Combined Plan, and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 8.8 percent for 2024.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric real rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2024, these best estimates are summarized below:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.42%
Domestic Equities	21.00	5.70
Real Estate	13.00	4.17
Private Equity	15.00	8.40
International Equities	20.00	6.10
Risk Parity	2.00	4.40
Other investments	5.00	2.54
Total	100.00%	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional pension plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 6.90 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (5.90 percent) or one-percentage-point higher (7.90 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability	$ 91,180,590	$ 55,735,830	$ 26,281,544

NOTE 14 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability (Asset)

See Note 13 for a description of the net OPEB liability (asset).

Ohio Public Employees Retirement System (OPERS)

Plan Description – The Ohio Public Employees Retirement System (OPERS) administers two separate pension plans: the traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan and the member-directed plan is a defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, the 115 Health Care Trust (115 Trust), which was established in 2014 to fund health care for the Traditional Pension and Member-Directed plans. The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

With one exception, OPERS-provided health care coverage is neither guaranteed nor statutorily required. Ohio law currently requires Medicare Part A equivalent coverage or Medicare Part A premium reimbursement for eligible retirees and their eligible dependents.

OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents.

OPERS members enrolled in the Traditional Pension Plan retiring with an effective date of January 1, 2022, or after must meet the following health care eligibility requirements to receive an HRA allowance:

Age 65 or older Retirees Minimum of 20 years of qualifying service credit

Age 60 to 64 Retirees Based on the following age-and-service criteria:

Group A 30 years of total service with at least 20 years of qualified health care service credit;

Group B 31 years of total service credit with at least 20 years of qualified health care service credit; or

Group C 32 years of total service credit with at least 20 years of qualified health care service credit.

Age 59 or younger Based on the following age-and-service criteria:

Group A 30 years of qualified health care service credit;

Group B 32 years of qualified health care service credit at any age or 31 years of qualified health care service credit and at least age 52; or

Group C 32 years of qualified health care service credit and at least age 55.

Retirees who do not meet the requirement for coverage as a non-Medicare participant can become eligible for coverage at age 65 if they have at least 20 years of qualifying service.

Members with a retirement date on or prior to December 1, 2014, with at least 10 years of qualifying health care service credit will continue to be eligible for the OPERS health care program. Members with a retirement date after December 1, 2014, but prior to January 1, 2022, who were eligible to participate in the OPERS health care program will continue to be eligible after January 1, 2022, as summarized in the following table:

Group A	Group B	Group C
Age and Service Requirements	**Age and Service Requirements**	**Age and Service Requirements**
December 1, 2014 or Prior	***December 1, 2014 or Prior***	***December 1, 2014 or Prior***
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
January 1, 2015 through December 31, 2021	***January 1, 2015 through December 31, 2021***	***January 1, 2015 through December 31, 2021***
Age 60 with 20 years of service credit or Any Age with 30 years of service credit	Age 52 with 31 years of service credit or Age 60 with 20 years of service credit or Any Age with 32 years of service credit	Age 55 with 32 years of service credit or Age 60 with 20 years of service credit

See the Age and Service Retirement section of the OPERS ACFR for a description of Groups A, B and C.

Beginning January 1, 2014, qualifying contributing service credit for health care will be accumulated only if the member's eligible salary is at least $1,000 per month. Partial health care credit will not be granted for months in which eligible salary is less than $1,000. Credit earned prior to January 2014 will not be affected by this requirement.

Recipients of disability benefits prior to January 1, 2014, have continued access to the health care program while the disability benefit continues and will not be subject to the five-year rule described below. The allowance will be determined in the same manner as an age-and-service retiree. If the recipient does not meet minimum age-and-service requirements, the minimum allowance will be used. Recipients with an initial disability effective date on or after January 1, 2014, will have coverage during the first five years of disability benefits. After five years, the recipient must meet minimum age-and-service health care eligibility requirements or be enrolled in Medicare (due to disability status) to remain enrolled in the OPERS health care program. If enrolled, the allowance will be determined in the same way as an age-and-service retiree.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances are determined using a percentage based on years of service and the age when the individual is first eligible for the HRA, multiplied by the base allowance as determined by the Board.

The base allowance was $1,200 per month for non-Medicare retirees and $350 per month for Medicare retirees throughout 2024. The base allowance for Medicare retirees increased to $400 per month in January 2025. Monthly allowances range between 51 percent and 90 percent of the base allowance for both non-Medicare and Medicare retirees.

Retirees will have access to the OPERS Connector, which is a relationship with a vendor selected by OPERS to assist retirees participating in the health care program. The OPERS Connector may assist retirees in selecting and enrolling in the appropriate health care plan. While Medicare eligible retirees must use the Connector to select a vendor to be eligible to receive an HRA, non-Medicare eligible retirees may use the Connector or another vendor and still be eligible to receive an HRA.

When members become Medicare-eligible, recipients enrolled in OPERS health care programs must enroll in Medicare Part A (hospitalization) and Medicare Part B (medical).

OPERS reimburses retirees who are not eligible for premium-free Medicare Part A (hospitalization) for their Part A premiums as well as any applicable surcharges (late-enrollment fees). Retirees within this group must enroll in Medicare Part A and select medical coverage, and may select prescription coverage, through the OPERS Connector. OPERS also will reimburse 50 percent of the Medicare Part A premium and any applicable surcharges for eligible spouses. Proof of enrollment in Medicare Part A and confirmation that the retiree is not receiving reimbursement or payment from another source must be submitted. The premium reimbursement is added to the monthly pension benefit.

Participants in the Member-Directed Plan have a portion of the employer contribution credited to an individual retiree medical account. Interest accrues based on the investment performance of the stable value fund, not to exceed 4 percent. Members with an account prior to July 1, 2015, become vested in the account at a rate of 20 percent for each year of participation until the member is fully vested at the end of five years. Members establishing accounts on or after July 1, 2015, vest over 15 years at a rate of 10 percent each year starting with the sixth year of participation.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting https://www.opers.org/financial/reports.shtml, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional pension plan (except for the combined division).

Employer contribution rates are expressed as a percentage of the earnable salary of active members. For fiscal year 2025, state and local employers contributed at a rate of 14.0 percent of earnable salary. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2025, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan (excluding the Combined Plan Division). Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan Division which has continued through 2025. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2025 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2025.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. For 2025, the County's contractually required contribution was $0 for the traditional plan, exclusive of the combined plan.

Net OPEB Asset, OPEB Expense, and Deferred Outflows/Inflows of Resources Related to OPEB

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2023, rolled forward to the measurement date of December 31, 2024, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The net OPEB asset for STRS was measured as of June 30, 2025, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

		OPERS
Proportion of the Net OPEB Liability (Asset):		
Current Measurement Period		0.220965%
Prior Measurement Period		0.210660%
Change in Proportion		0.010305%
Proportionate Share of the Net OPEB Liability (Asset)	$	(5,179,938)
OPEB Expense		(1,782,938)

At December 31, 2025, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

		OPERS
Deferred Outflows of Resources		
Net Difference between Projected and Actual Earnings on OPEB Plan Investments	$	106,663
Changes in Proportionate Share and Differences in Contributions		8,653
Total Deferred Outflows of Resources	$	115,316
Deferred Inflows of Resources		
Differences between Expected and Actual Experience	$	252,118
Changes of Assumptions		747,419
Changes in Proportionate Share and Differences in Contributions		88,394
Total Deferred Inflows of Resources	$	1,087,931

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:		OPERS
2026	$	(586,657)
2027		458,271
2028		(624,320)
2029		(219,909)
Total	$	(972,615)

Actuarial Assumptions – OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members.

The actuarial valuation used the following key actuarial assumptions and methods applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent including wage inflation
Single Discount Rate	6.00 percent
Prior Year Single Discount Rate	5.70 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	4.08 percent
Prior Year Municipal Bond Rate	3.77 percent
Health Care Cost Trend Rate	5.5 percent, initial 3.50 percent, ultimate in 2039
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2024, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan Division, Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a gain of 10.0 percent for 2024.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2024, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.37%
Domestic Equities	26.00	5.70
Real Estate Investment Trust	5.00	5.00
International Equities	26.00	6.10
Risk Parity	3.00	4.40
Other investments	3.00	2.50
Total	100.00%	

A simple weighted sum of asset class returns will not yield the results shown on the above table given the process followed to adjust for inflation, the compounding to a given time period, and the impact of volatility and correlations to the portfolio.

Discount Rate A single discount rate of 6.0 percent was used to measure the total OPEB liability on the measurement date of December 31, 2024; however, the single discount rate used at the beginning of the year was 5.70 percent. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarially determined contribution rates of 6.00. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2124. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2124, the duration of the projection period through which projected health care payments are fully funded. The tax-exempt municipal bond rate was not needed in the determination of the single discount rate.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (2,572,033)	$ (5,179,938)	$ (7,355,925)

Sensitivity of the County's Proportionate Share of the Net OPEB Liability (Asset) to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability (asset). The following table presents the net OPEB liability or asset calculated using the assumed trend rates, and the expected net OPEB liability (asset) if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2025 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Trend Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	$ (5,258,967)	$ (5,179,938)	$ (5,091,034)

NOTE 15 - COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated unused vacation time is paid upon separation from the County. Sick leave is earned at a rate of four and six-tenths hours for every eighty hours worked. County employees are paid sick leave according to varying policies. Depending on their years of service, sheriff's department employees are paid up to 50 percent of their accumulated sick leave upon retirement. For all other County employees, sick leave is paid upon retirement for one-fourth of the value of their accumulated unused sick leave up to a maximum of 30 to 55 days depending on union contract.

NOTE 16 - LONG-TERM OBLIGATIONS

The original issue date, maturity date, interest rate and original issuance amount for each of the County's long-term obligations follows:

	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
General Obligation Bonds						
2012 Public Intrastructure	Governmental	2012	2039	5.25%	$ 1,610,000	Serial
2017 Refunding						
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	395,000	Serial
Various Purpose Series 2007	Governmental	2017	2027	2.25 - 5.00%	1,740,000	Serial
Various Purpose Series 2007	Landfill	2017	2027	2.25 - 5.00%	4,305,000	Serial
Sewer Improvement Bond Series 2017	Sewer	2017	2027	2.25 - 5.00%	1,180,000	Serial
Water Improvement Bond Series 2017	Water	2017	2027	2.25 - 5.00%	1,595,000	Serial
2021 Public Infrastructure Improvement Refunding	Governmental	2021	2035	2.17%	1,345,000	Serial
Revenue Bonds/Direct Borrowings						
2015 Kroger TIF	Governmental	2015	2046	2.38%	2,800,000	
2016 Sports Park	Governmental	2016	2035	3.85%	17,410,000	
2016 Sewer Improvement Series 2016A	Sewer	2016	2055	1.875%	3,035,000	
2016 Sewer Improvement Series 2016B	Sewer	2016	2055	1.875%	643,000	
2018 Sports Park	Governmental	2018	2038	4.52%	20,000,000	
OWDA Loans						
Sanitary Sewer Rehabilitation Hinde/Maple	Sewer	2002	2033	4.34%	$ 949,566	
State Route 4 Sewer Extension	Sewer	2003	2033	4.28%	3,219,566	
"A" Street Sewer Rehabilitation	Sewer	2004	2035	4.16%	1,481,971	
Sewer Rehabilitation	Sewer	2004	2036	4.10%	1,134,297	
Sanitary Sewer & Pump Station Elimination	Sewer	2005	2036	3.99%	377,587	
Sewer Extension	Sewer	2005	2036	4.00%	3,666,129	
Pump Station Improvements	Sewer	2005	2031	3.79%	1,367,458	
Huron Basin WWTP Headworks Improvements	Sewer	2006	2037	3.99%	7,369,471	
Sulpher Brook SAS Rehab-Phase 1	Sewer	2006	2037	4.09%	1,311,779	
Sandusky WWTP Improvements Phase I	Sewer	2007	2036	3.62%	9,096,016	
Sulpher Brook to Kob Ditch Diversion Sewer	Sewer	2008	2040	4.28%	2,417,000	
Sandusky WWTP Improvements	Sewer	2008	2041	4.27%	7,130,556	
Mitiwanga Regional Pump Station	Sewer	2021	2052	0.00%	4,025,255	
OWDA Loans						
Water System Expansion 2001	Water	2001	2033	4.74%	5,575,695	
Water System Expansion 2001	Water	2002	2033	4.65%	5,317,996	
Water Booster Station	Water	2002	2033	4.70%	749,868	
Water Main Extensions Contract 3	Water	2002	2034	4.34%	3,883,647	
Water District "B" Contract 4	Water	2003	2035	4.28%	3,514,926	
Elevated Storage Tanks	Water	2004	2036	4.56%	3,142,343	
Perkins Ave Water Main Loop	Water	2005	2026	3.99%	451,975	
Water System Expansion	Water	2007	2039	4.11%	1,933,981	
SR 60 Water Distribution Improvement	Water	2008	2039	4.79%	170,641	

The County's long-term obligations activity for the year ended December 31, 2025, was as follows:

	Balance 1/1/25	Additions	Reductions	Balance 12/31/25	Due Within One Year
Governmental Activities					
General Obligation Bonds					
2012 Public Intrastructure	$ 1,160,000	$ -	$ (50,000)	$ 1,110,000	$ 55,000
2017 Various Purpose Refunding	630,000	-	(210,000)	420,000	215,000
2021 Public Infrastructure Improvmenent Refunding	995,000	-	(85,000)	910,000	85,000
Total General Obligation Bonds	2,785,000	-	(345,000)	2,440,000	355,000
Direct Placements					
2015 Kroger TIF	2,307,025	-	(73,216)	2,233,809	64,709
2016 Sports Park	11,565,000	-	(860,000)	10,705,000	895,000
2018 Sports Park	16,790,000	-	(660,000)	16,130,000	705,000
Total Direct Placements	30,662,025	-	(1,593,216)	29,068,809	1,664,709
Lease Payable	-	571,215	(59,619)	511,596	123,252
Other Long Term Obligations					
Net Pension Liability	44,796,729	-	(765,424)	44,031,305	-
Compensated Absences *	3,024,303	675,279	-	3,699,582	265,800
Total Other Long Term Obligations	47,821,032	675,279	(765,424)	47,730,887	265,800
Total Governmental Activities	$ 81,268,057	$ 1,246,494	$ (2,763,259)	$ 79,751,292	$ 2,408,761

* - The change in compensated absences above is a net change for the year.

	Balance 1/1/25	Additions	Reductions	Balance 12/31/25	Due Within One Year
Business-Type Activities					
General Obligation Bonds					
2017 Series 2007 Various Purpose Refunding	$ 730,000	$ -	$ (730,000)	$ -	$ -
2017 Sewer Improvement Bond	360,000	-	(120,000)	240,000	120,000
2017 Water Improvement Bond	495,000	-	(165,000)	330,000	165,000
Total General Obligation Bonds	1,585,000	-	(1,015,000)	570,000	285,000
Direct Borrowings:					
Sanitary Sewer Revenue Bond 2016A	2,624,700	-	(63,100)	2,561,600	64,300
Sanitary Sewer Revenue Bond 2016B	556,100	-	(13,400)	542,700	13,600
Total Revenue Bonds	3,180,800	-	(76,500)	3,104,300	77,900
OWDA Loans	37,264,482	-	(2,513,632)	34,750,850	2,598,507
Total Direct Borrowings	40,445,282	-	(2,590,132)	37,855,150	2,676,407
Lease Payable	92,911	-	(92,911)	-	-
Other Long Term Obligations					
Net Pension Liability	12,634,974	-	(930,449)	11,704,525	-
Unamortized Bond Premiums	93,997	-	(31,335)	62,662	-
Compensated Absences *	437,248	115,512	-	552,760	39,713
Closure/Postclosure Costs Payable	6,400,992	358,160	-	6,759,152	-
Total Other Long Term Obligations	19,567,211	473,672	(961,784)	19,079,099	39,713
Total Business-Type Activities	$ 61,690,404	$ 473,672	$ (4,659,827)	$ 57,504,249	$ 3,001,120

* - The change in compensated absences above is a net change for the year.

General Obligation Bonds

All general obligation bonds are supported by the full faith and credit of Erie County. The general obligation bonds reported for business-type activities are supported by the full faith and credit of Erie County and are payable from revenues of the Sewer, Water, and Landfill enterprise funds to the extent that such resources are available.

On September 28, 2017, the County issued refunding bonds to refund bonds previously issued in 2007 for infrastructure improvement, courthouse improvement, building construction, and refunding bonds for various improvement bonds issued in 1999, 2000 and 2001. The bonds were issued for a ten year period, with final maturity in 2027. The bonds will be retired through the Dog and Kennel fund, TIF Bond Retirement fund and Sewer, Water and Landfill enterprise funds. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of $1,696,278. The issuance resulted in an economic gain of $1,430,973. As of December 31, 2025, $1,750,000 of these bonds are considered defeased.

On May 21, 2021, the County issued current refunding bonds to refund bonds previously issued in 2011 for infrastructure improvement. The bonds were issued for a fifteen year period, with final maturity in 2035. The issuance resulted in a difference between the cash flows required to service the old debt and the cash flows required to service the new debt of $971,620. The issuance resulted in an economic gain of $675,553. The bonds will be retired through the TIF Bond Retirement fund. As of December 31, 2025, $1,380,000 of these bonds are considered defeased.

Revenue Bonds

On May 6, 2015, the County issued $2,800,000 in revenue bonds to pay the cost of infrastructure improvements in the County for the Kroger TIF. The bonds were issued for a thirty year period with final maturity in 2046. The bonds are payable solely from payment in lieu of taxes revenues. The bonds will be paid from the TIF Bond Retirement debt service fund.

The County has pledged future payment in lieu of taxes to repay $2.80 million in revenue bonds issued in May 2015 for infrastructure improvements. The bonds are payable solely from the payment in lieu of taxes which were projected to produce 100 percent of the debt service requirements over the life of the bonds. Current year principal and interest payments, as a percentage of revenues, were 99 percent. Total principal and interest remaining on the bonds is $2,883,654, payable through December 2046. For the current year, payment in lieu of taxes receipts were $129,289 and principal and interest paid were $128,124.

On February 19, 2016, the County issued $17.41 million in revenue bonds to pay for the construction of the Cedar Point Sports Park Phase I. The bonds will be retired through the general fund.

On May 10, 2018, the County issued $20 million in revenue bonds to pay for the construction of the Cedar Point Sports Park Phase II. The bonds will be retired through the general fund.

The County has pledged future hotel tax revenues (the third 1 percent) to repay $17.41 million in economic development revenue bonds issued in February 2016 and $20.0 million in economic development revenue bonds issued in May 2018 to finance the development of Phase I and Phase II of a sports park in Erie County in partnership with Cedar Point Park LLC. The bonds are payable solely from the one percent increase in hotel taxes generated, in part, by increased travel and tourism from the new sports complex. Incremental hotel taxes were projected to produce 100 percent of the debt service requirements over the life of the bonds. Current year principal and interest payments, as a percentage of revenues, were 128 percent. Total principal and interest remaining on the bonds is $35,131,916, payable through December 2038. For the current year, principal and interest paid and total hotel tax receipts were $2,709,244 and $2,117,921, respectively.

The County's outstanding bonds from direct borrowings and direct placements related to governmental activities contain a provision that in an event of default, outstanding amounts become immediately due if the County is unable to make payment.

The County's outstanding bonds from direct borrowings related to business-type activities contain a provision that in the event of default, any owner of the bonds may file a suit and the court may appoint a receiver to administer the system on behalf of the issuer with the power to charge and collect rates sufficient to provide for payment of the Bonds and operating expenses.

OWDA Loans

The OWDA loans outstanding at December 31, 2025, consist of monies owed to the Ohio Water Development Authority for various sewer and water projects. OWDA loans will be repaid from the Sewer and Water enterprise funds.

In the event of default, as defined by each OWDA loan agreement, the lender may declare the full amount of the unpaid amount immediately due and payable and require the County to pay any fines or penalties incurred with interest.

OWDA loans and sanitary sewer revenue bonds payable from the enterprise funds are payable solely from the gross revenues of the respective system. Annual principal and interest payments on the loans are expected to require less than 100 percent of these net revenues. Current year principal and interest payments, as a percentage of net customer revenues, were 48 percent. The total debt service requirement remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is $42,402,510 and $4,073,579, respectively. The enterprise funds (sewer and water) paid principal and interest of $2,590,124 and $1,359,313, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were $5,187,047 and $2,969,360, respectively.

Leases Payable

Lease obligations are paid from general fund and landfill.

Net Pension/OPEB Liability

There are no repayment schedules for the net pension liability/ OPEB liability; however, employer pension/OPEB contributions are primarily made from the General Fund, Water, Sewer, Landfill and Care Facility funds. For additional information related to the net pension liability/OPEB liability see Notes 13 and 14.

Principal and interest requirements to retire governmental activities general long-term obligations outstanding at December 31, 2025, were as follows:

Governmental Activities

	General Obligation Bonds		Revenue Bonds Direct Placements	
Year	Principal	Interest	Principal	Interest
2026	$ 355,000	$ 87,727	$ 1,664,709	$ 1,178,450
2027	350,000	78,157	1,751,352	1,109,571
2028	145,000	68,450	1,839,896	1,037,075
2029	155,000	63,455	1,931,781	960,771
2030	155,000	58,090	2,023,711	880,701
2031 - 2035	870,000	203,956	11,732,235	3,054,485
2036 - 2040	410,000	55,125	7,335,104	665,264
2041 - 2045	-	-	754,334	59,596
2046	-	-	35,687	849
Total	$ 2,440,000	$ 614,960	$ 29,068,809	$ 8,946,762

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2025, from the business-type activities were as follows:

Business-Type Activities

	General Obligation Bonds		Direct Borrowings Revenue Bonds		Direct Borrowings OWDA Loans	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 285,000	$ 24,638	$ 77,900	$ 57,841	$ 2,598,507	$ 1,205,278
2027	285,000	12,824	79,400	56,374	2,686,750	1,107,470
2028	-	-	80,900	55,029	2,795,655	1,005,819
2029	-	-	82,400	53,354	2,909,242	899,826
2030	-	-	83,900	51,801	3,027,708	789,298
2031 - 2035	-	-	444,200	234,813	13,940,172	2,237,363
2036 - 2040	-	-	487,600	191,450	5,042,336	401,456
2041 - 2045	-	-	535,300	143,622	878,338	4,150
2046 - 2050	-	-	587,600	91,247	670,878	-
2051 - 2055	-	-	645,100	33,748	201,264	-
Total	$ 570,000	$ 37,462	$ 3,104,300	$ 969,279	$ 34,750,850	$ 7,650,660

Conduit Debt

The County has issued hospital facilities revenue bonds (conduit debt) for the following organization:

	Date of Issue	Amount of Issue	Amount Outstanding 12/31/2025
Firelands Regional Medical Center, Series 2017	7/2014	$ 18,380,000	$ 5,468,900
Firelands Regional Medical Center, Series 2019	12/2019	10,000,000	6,495,000
Firelands Regional Medical Center, Series 2023A	12/2023	34,200,000	27,860,000
Firelands Regional Medical Center, Series 2023B	12/2023	83,990,000	83,690,000
Total		$ 146,570,000	$ 123,513,900

The County is not obligated in any way to pay debt and related charges on hospital facilities revenue bonds from any of its funds, and therefore, they have been excluded entirely from the County's debt presentation. There has not been, and there is not currently, any condition of default under the bonds or the related financing documents.

NOTE 17 - LEASES

The County entered into a 40 month lease as Lessee for the use of a bulldozer. As of December 31, 2025, the lease has been completed.

The County entered into a 60 month lease as Lessee for the use of body cameras and car cameras. As of December 31, 2025, the value of the lease liability is $511,596. The County is required to make annual fixed payments of $140,472 in general fund. The lease has an interest rate of 3.50 percent. The equipment will revert back to the Lessor at the end of the lease.

The future minimum lease payments required are as follows:

Governmental Activities

	Lease Payable	
Year	Principal	Interest
2026	$ 123,252	$ 17,220
2027	125,021	15,451
2028	129,397	11,075
2029	133,926	6,546
	$ 511,596	$ 50,292

NOTE 18 – CLOSURE AND POSTCLOSURE COSTS

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of year-end.

The $6,759,152 reported as the landfill closure and postclosure liability at December 31, 2025, represents the cumulative amount reported to date based on the use of 48.2 percent of the capacity of the landfill. The County will recognize the remaining amount of the estimated total costs of $14,013,908 as the remaining capacity is filled. These costs consist of $4,979,701 and $8,977,457 for closure and postclosure costs, respectively, of the operating landfill and $56,750 for postclosure care of the closed landfill. These costs are based on what it would cost to perform all closure and postclosure care in 2025. The landfill projected to close in 2023 however, the County created additional capacity and estimates that it could stay open until 2063. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure costs or to pass a financial accountability test. The County has passed the financial accountability test proving the ability to self-fund these costs.

NOTE 19 – CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial. Erie County is a party to legal proceedings seeking damages or injunctive relief generally incidental to its operations and pending projects. The County management is of the opinion that the ultimate disposition of various claims and legal proceedings will not have a material effect, if any, on the financial condition of the County.

NOTE 20 – COMMITMENTS

Encumbrance Commitments

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

Fund	Amount
General	$ 735,986
Developmental Disabilities	328,033
Nonmajor Governmental	2,145,433
	$ 3,209,452

Contractual Commitments

As of December 31, 2025, the County had the following contractual commitments:

Project	Contractual Commitment	Expended	Balance Remaining
Sawmill Creek WWTP Expansion	$ 21,665,000	$ 13,854,429	$ 7,810,571
Landfill Phase 7 Expansion	6,588,639	4,098,293	2,490,346
Bridge Rehab Project	332,563	304,254	28,309
HVAC/Lighting Improvements	449,548	414,446	35,102
Sawmill Creek WWTP Forcemain	116,545	39,307	77,238
	$ 29,152,295	$ 18,710,729	$ 10,441,566

Contractual commitments identified above may or may not be included in the outstanding encumbrance commitments previously disclosed in this note. Reasons for this may include timing of when contracts are encumbered and contracts paid from enterprise funds, which are not required to disclose encumbrance commitments.

NOTE 21 – IMPLEMENTATION OF NEW ACCOUNTING PRINCIPLES

For the year ended December 31, 2025, the County has implemented GASB Statement No. 102, *Certain Risk Disclosures*.

GASB Statement No. 102 provides users of governmental financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints as concentrations and constraints may limit a government's ability to acquire resources or control spending. The implementation of GASB Statement No. 102 did not have an effect on the financial statements of the County.

Required Supplementary Information

Erie County
Erie County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Last Ten Years

Year	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
Ohio Public Employees' Retirement System (OPERS)					
2025	0.227349%	$ 55,735,830	$ 38,812,295	143.60%	80.99%
2024	0.219369%	57,431,703	35,083,394	163.70%	79.01%
2023	0.216623%	63,990,529	32,606,370	196.25%	75.74%
2022	0.220937%	19,222,413	31,378,605	61.26%	92.62%
2021	0.233020%	34,505,189	31,835,157	108.39%	86.88%
2020	0.228649%	45,194,026	31,368,289	144.08%	82.17%
2019	0.229329%	62,808,629	30,199,694	207.98%	74.70%
2018	0.233613%	36,649,337	30,084,433	121.82%	84.66%
2017	0.227934%	51,759,931	28,657,026	180.62%	77.25%
2016	0.223925%	38,786,552	27,003,657	143.63%	81.08%

The amounts presented for each year were determined as of the measurement date, which is the prior year.

See accompanying notes to the required supplementary information.

Erie County
Erie County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
Last Nine Years

Year	County's Proportion of the Net OPEB Liability (Asset)	County's Proportionate Share of the Net OPEB Liability (Asset)	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
Ohio Public Employees' Retirement System (OPERS)					
2025	0.220965%	$ (5,179,938)	$ 38,812,295	-13.35%	121.51%
2024	0.210660%	(1,901,257)	35,083,394	-5.42%	107.76%
2023	0.207603%	1,308,977	32,606,370	4.01%	94.79%
2022	0.212185%	(6,645,959)	31,378,605	-21.18%	128.23%
2021	0.223528%	(3,982,330)	31,835,157	-12.51%	115.57%
2020	0.219178%	30,274,176	31,368,289	96.51%	47.80%
2019	0.221173%	28,835,738	30,199,694	95.48%	46.33%
2018	0.225874%	24,528,273	30,084,433	81.53%	54.14%
2017	0.220636%	22,284,985	28,657,026	77.76%	54.04%

The amounts presented for each year were determined as of the measurement date, which is the prior year.
(1) Information prior to 2017 is not available.

Erie County
Erie County, Ohio
Required Supplementary Information
Schedule of County Contributions
Last Ten Years

Year	Contractually Required Contribution - Pension (1)	Contractually Required Contribution - OPEB (1)	County's Covered Payroll	Pension Contributions as a Percentage of Covered Payroll	OPEB Contributions as a Percentage of Covered Payroll
Ohio Public Employees' Retirement System (OPERS)					
2025	$ 5,927,189	$ -	$ 41,051,932	14.00%	0.00%
2024	5,605,826	-	38,812,295	14.44%	0.00%
2023	5,054,035	-	35,083,394	14.41%	0.00%
2022	4,699,705	-	32,606,370	14.41%	0.00%
2021	4,508,751	-	31,378,605	14.37%	0.00%
2020	4,567,943	-	31,835,157	14.35%	0.00%
2019	4,502,759	-	31,368,289	14.35%	0.00%
2018	4,336,473	-	30,199,694	14.36%	0.00%
2017	4,016,692	300,844	30,084,433	13.35%	1.00%
2016	3,539,652	573,141	28,657,026	12.35%	2.00%

(1) The contributions in relation to the contractually required contributions are equal to the contractually required contributions, resulting in zero contribution deficiency/excess.

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

No changes to the assumptions below since 2022. Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75%	3.25%	2.75%	2.75%
Future Salary Increases,				
including wage inflation	2.75% to 10.75%	3.25% to 10.75%	3.25% to 10.75%	4.25% to 10.05%
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3.00%, simple	3.00%, simple	3.00%, simple	3.00%, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90%	7.20%	7.50%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, retirees are as follows:

2025	2.90%, simple through 2025, then 2.05%, simple
2024	2.30%, simple through 2024, then 2.05%, simple
2022	3.00%, simple through 2022, then 2.05%, simple
2021	0.50%, simple through 2021, then 2.15%, simple
2020	1.40%, simple through 2020, then 2.15%, simple
2017-2019	3.00%, simple through 2018, then 2.15%, simple
2016 and prior	3.00%, simple through 2018, then 2.80%, simple

Changes in Benefit Terms – OPERS

There were no significant changes in benefit terms.

NOTE 2 - NET OPEB LIABILITY (ASSET)

Changes in Assumptions - OPERS

Amounts reported incorporate changes in key methods and assumptions used in calculating the total OPEB liability as presented as follows:

Assumption	2025	2024	2023	2022	2021	2020	2019	2018
Wage Inflation	2.75%	2.75%	2.75%	2.75%	3.25%	3.25%	3.25%	3.25%
Single Discount Rate	6.00%	5.70%	5.22%	6.00%	6.00%	3.16%	3.96%	3.85%
Municipal Bond Rate	4.08%	3.77%	4.05%	1.84%	2.00%	2.75%	3.71%	3.31%
Health Care Cost Trend Rate	5.50%	5.50%	5.50%	5.50%	8.50%	10.50%	10.00%	7.50%

For calendar year 2019, the investment rate of return decreased from 6.50 percent to 6.00 percent.

Changes in Benefit Terms – OPERS

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Combining Statements for
Nonmajor Governmental Funds
and
Individual Fund Schedules for
Governmental Funds

Nonmajor Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific sources that are legally restricted or committed to expenditure for specified purposes. The Title Administration fund is a nonmajor special revenue fund that is included with the general fund for GAAP Reporting purposes as it does not have a restricted or committed revenue source. However, this fund has its own legally adopted budget. As a result, an Individual Fund Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual has been presented for this fund.

The title of each special revenue fund is descriptive of the activities accounted for therein. The special revenue funds are:

Alcohol, Drug Addiction and Mental Health Services Fund (ADAMHS)
This fund accounts for the county-wide property tax levy and federal, state and local funds restricted to provide mental health and addiction recovery services for the citizens of Erie County.

Ditch Assessments Fund
To account for special assessments restricted to maintaining existing ditches in the County.

Job and Family Services Fund
To account federal, state, and local resources restricted to providing general relief and to pay providers of medical assistance and social services.

Children's Services Fund
To account for federal, state, and local resources restricted to administering the Children's Services Bureau.

Child Support Enforcement Agency Fund (CSEA)
To account for federal, state, and local resources restricted to administering the County Bureau of Support.

Dog and Kennel Fund
To account for the collection of fines and the sale of dog tags and kennel licenses restricted for the dog warden's operations.

Real Estate Assessment Fund
To account for charges to the County's political subdivisions restricted for State mandated county-wide real estate reappraisals.

Delinquent Real Estate Fund
To account for the treasurer's and prosecutor's share of 5 percent of all collected delinquent real estate, personal property, and manufactured home taxes restricted for collecting delinquent real estate taxes.

Motor Vehicle and Gasoline Tax Fund
This fund accounts for state grants and gasoline taxes and the sale of motor vehicle licenses restricted by State law to County road and bridge repair/improvement programs.

Nonmajor Special Revenue Funds (continued)

OneOhio Opioid Settlement Fund
To account for the settlement monies received from nation opioid distributors to be used to combat the opioid epidemic locally.

Community Development Block Grant Fund (CDBG)
To account for a federal grant restricted for expenditures of the Regional Planning Commission as prescribed under the community development block grant program.

Community Housing Improvement Program Fund (CHIP)
To account for a federal grant and other resources restricted for expenditures of the Regional Planning Commission as prescribed under the community housing improvement program grant program.

Comprehensive Economic Development Strategy Fund (CEDS)
To account for federal resources restricted to create a comprehensive economic development strategy.

Tax Abatements Fund
To account for resources related to various tax exemption agreements restricted for costs associated with putting agreements in place as well as maintaining the agreements.

Court Computerization Fund
To account for filing fees collected by the courts and restricted for legal research computerization.

Common Pleas Court Special Projects Fund
To account for fees collected by the courts and restricted for special projects.

Youth Services Fund
To account for a grant from the Ohio Department of Youth Services restricted for the placement of children, the juvenile delinquent diversion program, work programs involving restitution, juvenile delinquency prevention, and other related activities.

Legal Representative Pilot Project Program Fund
To account for a Federal grant that assists with the legal representation for at-risk families involved with the child welfare system.

Northern Ohio Juvenile Facility Fund
To account for grants restricted to operating the juvenile facility.

Indigent Guardianship Fund
To account for probate court fees restricted to paying for attorney fees, evaluations, and investigation expenditures related to indigent individuals.

Probate Conduct of Business Fund
To account for the portion of marriage license fees assessed in accordance with the Ohio Revised Code and restricted for use by the probate court.

Nonmajor Special Revenue Funds (continued)

Municipal Court Special Projects Fund
To account for a portion of fees collected by the municipal court and restricted for special projects.

County Court Fund
To account for fees collected by the court and restricted for computer upgrades.

Indigent Municipal Court Fund
To account for court fees and fines collected from indigent drivers restricted for treatment programs.

Juvenile Court Donations Fund
To account for donations received by the juvenile court restricted for juvenile defendants. To account for court costs used to fund the cost of theft diversion programs.

Domestic Shelters Fund
To account for fees collected when filing an annulment, dissolution, or divorce with the clerk of courts to be paid to a domestic shelter.

Concealed Carry License Fund
To account for fees assessed on concealed handgun licenses pursuant to the Ohio Revised Code restricted for costs associated with processing titles.

School Resource Officer Fund
To account for charges for services restricted to paying the salaries and benefits of a deputy sheriff placed in school districts.

Drug Task Force Fund
To account for fines collected by the courts restricted to paying the salaries of law enforcement officers.

Highway Safety Fund
To account for a grant restricted to paying overtime for law enforcement officers.

Adult Probation Fund
To account for a State grant and fees assessed that are restricted for adult probation offenders.

Drug Enforcement Fund
To account for fines restricted for drug enforcement and education.

Emergency Management Agency Fund
To account for a federal grant and a per capita fee from each participating political subdivision and grants from the Ohio Emergency Management Agency and Department of Homeland Security restricted for disaster services.

Development Rotary Fund
To account for resources obtained through repayments of loans made by the County to local businesses in prior years restricted for future loans to local businesses.

Nonmajor Special Revenue Funds (continued)

Crime Victims Assistance Fund
To account for federal and State grants restricted to providing public assistance to victims of crimes.

Visitor and Convention Bureau Fund
To account for four percent hotel lodging excise tax that is collected to fund the Visitor and Convention Bureau as well as promoting travel and tourism in the County.

Senior Citizens Fund
To account for a County-wide property tax levy restricted for the senior citizens operations and activities.

Solid Waste District Fund
To account for fees collected for disposing or recycling of solid waste restricted for the operation and programs of the solid waste district.

Election Assistance Fund
To account for a grant monies to be used for elections expenses.

Law Library Fund
To account for charges for services and fines and forfeitures restricted to operate the County Law Library.

Indigent Ignition Interlock Fund
To account for fees imposed under the Ohio Revised Code and an allocation of fees received by the State that are restricted for the cost of immobilizing or disabling devices for indigent offenders who are required by a judge to use these devices.

911 Services Fund
To account for the surcharge on cell phones restricted for the operation and maintenance of the County's 911 program.

Sheriff Confiscated Funds Fund
To account for monies confiscated from drug-related activities and distributed per court order.

Nonmajor Capital Projects Funds

Capital Projects funds are established to account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds).

Board of Elections Capital Improvement Fund
To account for transfers from the General Fund committed for improvements and/or replacement of current election equipment.

Drainage Improvement Fund
To account for debt proceeds restricted to ditch improvements.

Erie County Road Improvement Capital Reserve Fund
To account for a portion of gasoline taxes and sale of motor vehicle licenses committed for improvements to various roads, bridges, and other related physical structures comprising the County's transportation system.

Technology Capital Improvement Fund
To account for funds received from resources of the County committed for improvements and/or replacement of current information technology.

Nonmajor Debt Service Funds

Debt service funds are used to account for resources that are restricted, committed, or assigned for the payment of principal, interest, and related costs.

Bond Retirement Fund
To account for transfers and rent from the County's Department of Job and Family Services that are assigned for the payment of principal, interest, and fiscal charges on general obligation debt.

TIF Bond Retirement Fund
To account for resources received from tax increment financing agreements that are restricted for the payment of principal, interest, and fiscal charges on tax increment financing debt.

Special Assessment Bond Retirement Fund
To account for the collection of assessments restricted for the payment of principal, interest, and fiscal charges on special assessment debt.

Erie County, Ohio

Combining Balance Sheet

Nonmajor Governmental Funds

December 31, 2025

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Investments	$ 36,699,584	$ 2,955,194	$ 613,381	$ 40,268,159
Accounts Receivable	1,421,173	-	-	1,421,173
Due from Other Governments	10,608,757	-	-	10,608,757
Property and Other Local Taxes Receivable	4,497,843	-	-	4,497,843
Payments in Lieu of Taxes Receivable	-	-	687,349	687,349
Special Assessments Receivable	307,744	-	45,708	353,452
Total Assets	$ 53,535,101	$ 2,955,194	$ 1,346,438	$ 57,836,733
Liabilities				
Accounts Payable	$ 1,600,425	$ -	$ -	$ 1,600,425
Accrued Wages	812,163	-	-	812,163
Contracts Payable	86,785	-	-	86,785
Due to Other Governments	235,536	-	-	235,536
Interfund Payable	258,040	-	-	258,040
Advances from Other Funds	-	15,225	34,104	49,329
Total Liabilities	2,992,949	15,225	34,104	3,042,278
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	3,235,756	-	-	3,235,756
Payments in Lieu of Taxes	-	-	687,349	687,349
Unavailable Revenue	11,077,404	-	45,708	11,123,112
Total Deferred Inflows of Resources	14,313,160	-	733,057	15,046,217
Fund Balances				
Restricted	36,843,571	53,612	558,686	37,455,869
Committed	-	2,886,357	-	2,886,357
Assigned	-	-	20,591	20,591
Unassigned	(614,579)	-	-	(614,579)
Total Fund Balance	36,228,992	2,939,969	579,277	39,748,238
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 53,535,101	$ 2,955,194	$ 1,346,438	$ 57,836,733

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2025

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	$ 4,192,354	$ -	$ -	$ 4,192,354
Hotel/Motel Taxes	5,490,217	-	-	5,490,217
Permissive Motor Vehicle License Taxes	673,415	-	-	673,415
Payments in Lieu of Taxes	-	-	608,674	608,674
Special Assessments	329,748	-	21,186	350,934
Charges for Services	5,347,146	-	-	5,347,146
Fines and Forfeitures	562,269	-	-	562,269
Licenses and Permits	365,256	-	-	365,256
Intergovernmental	25,623,582	-	-	25,623,582
Investment Income	172,289	-	-	172,289
Other	303,491	-	-	303,491
Total Revenues	43,059,767	-	629,860	43,689,627
Expenditures				
Current:				
General Government				
Legislative and Executive	6,481,004	-	19,697	6,500,701
Judicial Systems	2,145,607	-	-	2,145,607
Public Safety	6,549,453	-	-	6,549,453
Public Health	8,162,030	-	-	8,162,030
Human Services	13,896,873	-	-	13,896,873
Community and Economic Development	856,175	-	-	856,175
Public Works	7,874,404	-	-	7,874,404
Capital Outlay	-	349,274	-	349,274
Debt Service				
Principal Retirement	50,000	-	368,216	418,216
Interest and Fiscal Charges	4,081	-	153,697	157,778
Total Expenditures	46,019,627	349,274	541,610	46,910,511
Excess of Revenues Over (Under) Expenditures	(2,959,860)	(349,274)	88,250	(3,220,884)
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	18,455	-	-	18,455
Transfers In	2,714,522	202,933	68,000	2,985,455
Transfers Out	(275,876)	-	(2,933)	(278,809)
Total Other Financing Sources (Uses)	2,457,101	202,933	65,067	2,725,101
Net Change in Fund Balances	(502,759)	(146,341)	153,317	(495,783)
Fund Balances Beginning of Year, as previously presented	32,712,329	3,086,310	425,960	36,224,599
Change within financial reporting entity (major to nonmajor fund)	4,019,422	-	-	4,019,422
Fund Balances Beginning of Year, as adjusted	36,731,751	3,086,310	425,960	40,244,021
Fund Balances End of Year	$ 36,228,992	$ 2,939,969	$ 579,277	$ 39,748,238

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Alcohol, Drug Addiction, Mental Health Services Fund	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ 4,645,685	$ 434,138	$ 1,680,645	$ 3,888,909	$ 2,762,536
Accounts Receivable	-	-	-	-	-
Due from Other Governments	1,537,292	-	777,090	-	-
Property and Other Local Taxes Receivable	1,569,229	-	-	-	-
Special Assessments Receivable	-	307,744	-	-	-
Total Assets	$ 7,752,206	$ 741,882	$ 2,457,735	$ 3,888,909	$ 2,762,536
Liabilities					
Accounts Payable	$ 622,832	$ 11,274	$ 55,805	$ 543,582	$ -
Accrued Wages	21,436	4,663	216,864	-	57,591
Contracts Payable	-	-	-	-	-
Due to Other Governments	28,294	719	71,176	-	8,858
Interfund Payable	-	-	-	-	-
Total Liabilities	672,562	16,656	343,845	543,582	66,449
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	1,548,907	-	-	-	-
Unavailable Revenue	1,555,114	307,744	777,090	-	-
Total Deferred Inflows of Resources	3,104,021	307,744	777,090	-	-
Fund Balances					
Restricted	3,975,623	417,482	1,336,800	3,345,327	2,696,087
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	3,975,623	417,482	1,336,800	3,345,327	2,696,087
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 7,752,206	$ 741,882	$ 2,457,735	$ 3,888,909	$ 2,762,536

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Dog and Kennel Fund	Real Estate Assessment Fund	Delinquent Real Estate Fund	Motor Vehicle and Gasoline Tax Fund	OneOhio Opioid Settlement Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ 339,045	$ 1,296,023	$ 404,845	$ 4,081,118	$ 1,364,037
Accounts Receivable	-	-	-	-	1,296,154
Due from Other Governments	-	-	-	3,805,242	-
Property and Other Local Taxes Receivable	-	-	-	51,416	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	$ 339,045	$ 1,296,023	$ 404,845	$ 7,937,776	$ 2,660,191
Liabilities					
Accounts Payable	$ -	$ 16,692	$ -	$ 84,453	$ -
Accrued Wages	10,811	35,357	15,569	110,677	-
Contracts Payable	-	-	-	-	-
Due to Other Governments	1,660	5,440	2,399	33,866	-
Interfund Payable	-	-	-	-	-
Total Liabilities	12,471	57,489	17,968	228,996	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	2,848,926	1,296,154
Total Deferred Inflows of Resources	-	-	-	2,848,926	1,296,154
Fund Balances					
Restricted	326,574	1,238,534	386,877	4,859,854	1,364,037
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	326,574	1,238,534	386,877	4,859,854	1,364,037
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 339,045	$ 1,296,023	$ 404,845	$ 7,937,776	$ 2,660,191

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Comprehensive Economic Development Strategy Fund	Tax Abatements Fund	Court Computerization Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ -	$ 29,635	$ -	$ 64,514	$ 99,295
Accounts Receivable	-	-	-	-	-
Due from Other Governments	219,710	46,491	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	$ 219,710	$ 76,126	$ -	$ 64,514	$ 99,295
Liabilities					
Accounts Payable	$ -	$ 120,244	$ -	$ -	$ 2,350
Accrued Wages	960	-	-	-	-
Contracts Payable	-	-	-	-	-
Due to Other Governments	147	-	-	-	-
Interfund Payable	219,710	-	24,250	-	-
Total Liabilities	220,817	120,244	24,250	-	2,350
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	219,710	46,491	-	-	-
Total Deferred Inflows of Resources	219,710	46,491	-	-	-
Fund Balances					
Restricted	-	-	-	64,514	96,945
Unassigned	(220,817)	(90,609)	(24,250)	-	-
Total Fund Balances (Deficit)	(220,817)	(90,609)	(24,250)	64,514	96,945
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 219,710	$ 76,126	$ -	$ 64,514	$ 99,295

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Common Pleas Court Special Projects Fund	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ 500,685	$ 684,832	$ -	$ 16,241	$ 3,401
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	290,589	8,960	3,070,907	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	$ 500,685	$ 975,421	$ 8,960	$ 3,087,148	$ 3,401
Liabilities					
Accounts Payable	$ -	$ 10,275	$ 4,925	$ 11,565	$ -
Accrued Wages	-	17,490	3,060	125,369	-
Contracts Payable	-	-	-	86,785	-
Due to Other Governments	-	2,688	472	48,888	-
Interfund Payable	-	-	14,080	-	-
Total Liabilities	-	30,453	22,537	272,607	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	145,295	8,960	3,070,907	-
Total Deferred Inflows of Resources	-	145,295	8,960	3,070,907	-
Fund Balances					
Restricted	500,685	799,673	-	-	3,401
Unassigned	-	-	(22,537)	(256,366)	-
Total Fund Balances (Deficit)	500,685	799,673	(22,537)	(256,366)	3,401
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 500,685	$ 975,421	$ 8,960	$ 3,087,148	$ 3,401

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ 10,122	$ 672,804	$ 371,511	$ 376,932	$ 7,866
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	$ 10,122	$ 672,804	$ 371,511	$ 376,932	$ 7,866
Liabilities					
Accounts Payable	$ -	$ -	$ -	$ -	$ -
Accrued Wages	-	1,201	-	-	-
Contracts Payable	-	-	-	-	-
Due to Other Governments	-	185	-	-	-
Interfund Payable	-	-	-	-	-
Total Liabilities	-	1,386	-	-	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Fund Balances					
Restricted	10,122	671,418	371,511	376,932	7,866
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	10,122	671,418	371,511	376,932	7,866
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 10,122	$ 672,804	$ 371,511	$ 376,932	$ 7,866

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ 224	$ 20,303	$ 546,473	$ 37,640	$ 95,321
Accounts Receivable	-	-	125,019	-	-
Due from Other Governments	-	-	-	-	6,339
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	$ 224	$ 20,303	$ 671,492	$ 37,640	$ 101,660
Liabilities					
Accounts Payable	$ -	$ -	$ -	$ -	$ -
Accrued Wages	-	599	114,900	13,632	831
Contracts Payable	-	-	-	-	-
Due to Other Governments	-	1,263	17,688	2,102	162
Interfund Payable	-	-	-	-	-
Total Liabilities	-	1,862	132,588	15,734	993
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	5,145
Total Deferred Inflows of Resources	-	-	-	-	5,145
Fund Balances					
Restricted	224	18,441	538,904	21,906	95,522
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	224	18,441	538,904	21,906	95,522
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 224	$ 20,303	$ 671,492	$ 37,640	$ 101,660

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Development Rotary Fund	Crime Victims Assistance Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ 323,117	$ 148,192	$ 218,047	$ 387,169	$ 27,128
Accounts Receivable	-	-	-	-	-
Due from Other Governments	646,237	-	67,121	-	73,920
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	$ 969,354	$ 148,192	$ 285,168	$ 387,169	$ 101,048
Liabilities					
Accounts Payable	$ 14,252	$ 5,833	$ -	$ -	$ -
Accrued Wages	28,167	-	13,982	-	12,187
Contracts Payable	-	-	-	-	-
Due to Other Governments	4,333	-	2,149	-	1,874
Interfund Payable	-	-	-	-	-
Total Liabilities	46,752	5,833	16,131	-	14,061
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	646,237	-	64,663	-	3,920
Total Deferred Inflows of Resources	646,237	-	64,663	-	3,920
Fund Balances					
Restricted	276,365	142,359	204,374	387,169	83,067
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	276,365	142,359	204,374	387,169	83,067
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 969,354	$ 148,192	$ 285,168	$ 387,169	$ 101,048

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Election Assistance Fund	Law Library Fund
Assets					
Equity in Pooled Cash and Cash Investments	$ 7,078,432	$ 78,935	$ 2,338,783	$ -	$ 306,105
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	58,859	-	-	-
Property and Other Local Taxes Receivable	1,168,160	1,709,038	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	$ 8,246,592	$ 1,846,832	$ 2,338,783	$ -	$ 306,105
Liabilities					
Accounts Payable	$ 41,354	$ -	$ 18,613	$ -	$ 36,376
Accrued Wages	-	-	-	-	3,792
Contracts Payable	-	-	-	-	-
Due to Other Governments	-	-	-	-	585
Interfund Payable	-	-	-	-	-
Total Liabilities	41,354	-	18,613	-	40,753
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	1,686,849	-	-	-
Unavailable Revenue	-	81,048	-	-	-
Total Deferred Inflows of Resources	-	1,767,897	-	-	-
Fund Balances					
Restricted	8,205,238	78,935	2,320,170	-	265,352
Unassigned	-	-	-	-	-
Total Fund Balances (Deficit)	8,205,238	78,935	2,320,170	-	265,352
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 8,246,592	$ 1,846,832	$ 2,338,783	$ -	$ 306,105

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2025

	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Assets				
Equity in Pooled Cash and Cash Investments	$ 79,380	$ 1,273,018	$ 6,498	$ 36,699,584
Accounts Receivable	-	-	-	1,421,173
Due from Other Governments	-	-	-	10,608,757
Property and Other Local Taxes Receivable	-	-	-	4,497,843
Special Assessments Receivable	-	-	-	307,744
Total Assets	$ 79,380	$ 1,273,018	$ 6,498	$ 53,535,101
Liabilities				
Accounts Payable	$ -	$ -	$ -	$ 1,600,425
Accrued Wages	-	3,025	-	812,163
Contracts Payable	-	-	-	86,785
Due to Other Governments	-	588	-	235,536
Interfund Payable	-	-	-	258,040
Total Liabilities	-	3,613	-	2,992,949
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	-	-	-	3,235,756
Unavailable Revenue	-	-	-	11,077,404
Total Deferred Inflows of Resources	-	-	-	14,313,160
Fund Balances				
Restricted	79,380	1,269,405	6,498	36,843,571
Unassigned	-	-	-	(614,579)
Total Fund Balances (Deficit)	79,380	1,269,405	6,498	36,228,992
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 79,380	$ 1,273,018	$ 6,498	$ 53,535,101

	Alcohol, Drug Addiction, Mental Health Services Fund	Ditch Assessments Fund	Job and Family Services Fund	Children's Services Fund	Child Support Enforcement Agency Fund
Revenues					
Property Taxes	$ 2,475,810	$ -	$ -	$ -	$ -
Hotel/Motel Taxes	-	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	-	-
Special Assessments	-	329,748	-	-	-
Charges for Services	-	-	1,390	11,006	47,788
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	2,290,834	-	4,901,566	4,300,190	1,758,933
Investment Income	-	-	-	-	-
Other	26,088	-	2,264	55,878	-
Total Revenues	4,792,732	329,748	4,905,220	4,367,074	1,806,721
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	7,618
Public Safety	-	-	-	-	-
Public Health	6,020,053	-	-	-	-
Human Services	-	-	5,100,325	6,900,405	1,883,984
Community and Economic Development	-	-	-	-	-
Public Works	-	354,616	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	6,020,053	354,616	5,100,325	6,900,405	1,891,602
Excess of Revenues Over (Under) Expenditures	(1,227,321)	(24,868)	(195,105)	(2,533,331)	(84,881)
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	10,336	-	-
Transfers In	-	-	245,939	1,522,573	275,876
Transfers Out	-	-	(275,876)	-	-
Total Other Financing Sources (Uses)	-	-	(19,601)	1,522,573	275,876
Net Change in Fund Balances	(1,227,321)	(24,868)	(214,706)	(1,010,758)	190,995
Fund Balances Beginning of Year, as previously presented	5,202,944	442,350	1,551,506	4,356,085	2,505,092
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	5,202,944	442,350	1,551,506	4,356,085	2,505,092
Fund Balances End of Year	$ 3,975,623	$ 417,482	$ 1,336,800	$ 3,345,327	$ 2,696,087

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2025

	Dog and Kennel Fund	Real Estate Assessment Fund	Delinquent Real Estate Fund	Motor Vehicle and Gasoline Tax Fund	OneOhio Opioid Settlement Fund
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Hotel/Motel Taxes	-	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	673,415	-
Special Assessments	-	-	-	-	-
Charges for Services	6,756	1,162,244	533,105	4,760	-
Fines and Forfeitures	1,805	-	-	119,909	217,418
Licenses and Permits	268,249	-	-	65,603	-
Intergovernmental	5,000	-	-	6,547,552	-
Investment Income	-	-	-	157,867	-
Other	70,239	3,187	13,024	26,640	-
Total Revenues	352,049	1,165,431	546,129	7,595,746	217,418
Expenditures					
Current:					
General Government					
Legislative and Executive	-	1,236,723	566,597	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Health	284,586	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	134,012	-	-	-
Public Works	-	-	-	6,763,125	-
Debt Service					
Principal Retirement	50,000	-	-	-	-
Interest and Fiscal Charges	4,081	-	-	-	-
Total Expenditures	338,667	1,370,735	566,597	6,763,125	-
Excess of Revenues Over (Under) Expenditures	13,382	(205,304)	(20,468)	832,621	217,418
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	7,811	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	7,811	-
Net Change in Fund Balances	13,382	(205,304)	(20,468)	840,432	217,418
Fund Balances Beginning of Year, as previously presented	313,192	1,443,838	407,345	-	1,146,619
Change within financial reporting entity (major to nonmajor fund)	-	-	-	4,019,422	-
Fund Balances Beginning of Year, as adjusted	313,192	1,443,838	407,345	4,019,422	1,146,619
Fund Balances End of Year	$ 326,574	$ 1,238,534	$ 386,877	$ 4,859,854	$ 1,364,037

(continued)

Erie County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2025

	Community Development Block Grant Fund	Community Housing Improvement Program Fund	Comprehensive Economic Development Strategy Fund	Tax Abatements Fund	Court Computerization Fund
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Hotel/Motel Taxes	-	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	-	10,292	54,980
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	110,804	430,804	24,250	-	-
Investment Income	-	2,117	-	-	-
Other	-	20,476	-	-	-
Total Revenues	110,804	453,397	24,250	10,292	54,980
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	182,769
Public Safety	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	134,533	585,618	-	2,012	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	134,533	585,618	-	2,012	182,769
Excess of Revenues Over (Under) Expenditures	(23,729)	(132,221)	24,250	8,280	(127,789)
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	(23,729)	(132,221)	24,250	8,280	(127,789)
Fund Balances Beginning of Year, as previously presented	(197,088)	41,612	(48,500)	56,234	224,734
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	(197,088)	41,612	(48,500)	56,234	224,734
Fund Balances End of Year	$ (220,817)	$ (90,609)	$ (24,250)	$ 64,514	$ 96,945

(continued)

Erie County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2025

	Common Pleas Court Special Projects Fund	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Hotel/Motel Taxes	-	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	125,645	-	-	19,599	12,461
Fines and Forfeitures	-	49	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	742,610	72,334	1,998,676	-
Investment Income	-	-	-	-	-
Other	-	-	-	48,520	-
Total Revenues	125,645	742,659	72,334	2,066,795	12,461
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	62,876	510,161	80,653	86,785	16,995
Public Safety	-	-	-	2,973,686	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	62,876	510,161	80,653	3,060,471	16,995
Excess of Revenues Over (Under) Expenditures	62,769	232,498	(8,319)	(993,676)	(4,534)
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	308	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	308	-
Net Change in Fund Balances	62,769	232,498	(8,319)	(993,368)	(4,534)
Fund Balances Beginning of Year, as previously presented	437,916	567,175	(14,218)	737,002	7,935
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	437,916	567,175	(14,218)	737,002	7,935
Fund Balances End of Year	$ 500,685	$ 799,673	$ (22,537)	$ (256,366)	$ 3,401

(continued)

	Probate Conduct of Business Fund	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Hotel/Motel Taxes	-	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	394	126,844	51,974	12,467	-
Fines and Forfeitures	-	-	-	1,394	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	4,062
Investment Income	-	-	-	-	-
Other	-	8,269	-	-	400
Total Revenues	394	135,113	51,974	13,861	4,462
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	103,449	33,262	-	535
Public Safety	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	-	103,449	33,262	-	535
Excess of Revenues Over (Under) Expenditures	394	31,664	18,712	13,861	3,927
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	394	31,664	18,712	13,861	3,927
Fund Balances Beginning of Year, as previously presented	9,728	639,754	352,799	363,071	3,939
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	9,728	639,754	352,799	363,071	3,939
Fund Balances End of Year	$ 10,122	$ 671,418	$ 371,511	$ 376,932	$ 7,866

(continued)

Erie County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2025

	Domestic Shelters Fund	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Hotel/Motel Taxes	-	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	11,715	-	2,241,518	-	-
Fines and Forfeitures	-	-	-	207,957	-
Licenses and Permits	-	31,404	-	-	-
Intergovernmental	-	-	-	-	211,578
Investment Income	-	-	-	-	-
Other	-	-	-	-	23,425
Total Revenues	11,715	31,404	2,241,518	207,957	235,003
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	23,966	2,553,548	189,754	180,216
Public Health	-	-	438	-	-
Human Services	12,159	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	12,159	23,966	2,553,986	189,754	180,216
Excess of Revenues Over (Under) Expenditures	(444)	7,438	(312,468)	18,203	54,787
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	625,955	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	625,955	-	-
Net Change in Fund Balances	(444)	7,438	313,487	18,203	54,787
Fund Balances Beginning of Year, as previously presented	668	11,003	225,417	3,703	40,735
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	668	11,003	225,417	3,703	40,735
Fund Balances End of Year	$ 224	$ 18,441	$ 538,904	$ 21,906	$ 95,522

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2025

	Adult Probation Fund	Drug Enforcement Fund	Emergency Management Agency Fund	Development Rotary Fund	Crime Victims Assistance Fund
Revenues					
Property Taxes	$ -	$ -	$ -	$ -	$ -
Hotel/Motel Taxes	-	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	39,768	-	26,500	-	-
Fines and Forfeitures	-	7,553	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	618,034	177,516	318,114	-	329,637
Investment Income	-	-	-	12,305	-
Other	-	-	850	2	3,645
Total Revenues	657,802	185,069	345,464	12,307	333,282
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	291,784
Judicial Systems	779,067	-	-	-	-
Public Safety	-	71,316	361,873	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	779,067	71,316	361,873	-	291,784
Excess of Revenues Over (Under) Expenditures	(121,265)	113,753	(16,409)	12,307	41,498
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	44,179	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	44,179	-	-
Net Change in Fund Balances	(121,265)	113,753	27,770	12,307	41,498
Fund Balances Beginning of Year, as previously presented	397,630	28,606	176,604	374,862	41,569
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	397,630	28,606	176,604	374,862	41,569
Fund Balances End of Year	$ 276,365	$ 142,359	$ 204,374	$ 387,169	$ 83,067

(continued)

	Visitor and Convention Bureau Fund	Senior Citizens Fund	Solid Waste District Fund	Election Assistance Fund	Law Library Fund
Revenues					
Property Taxes	$ -	$ 1,716,544	$ -	$ -	$ -
Hotel/Motel Taxes	5,490,217	-	-	-	-
Permissive Motor Vehicle License Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	543,085	-	301,058
Fines and Forfeitures	-	-	-	-	6,184
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	117,724	209,911	132,750	-
Investment Income	-	-	-	-	-
Other	-	-	18	-	566
Total Revenues	5,490,217	1,834,268	753,014	132,750	307,808
Expenditures					
Current:					
General Government					
Legislative and Executive	4,253,150	-	-	132,750	-
Judicial Systems	-	-	-	-	280,286
Public Safety	-	-	-	-	-
Public Health	-	1,856,953	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Public Works	-	-	756,663	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	4,253,150	1,856,953	756,663	132,750	280,286
Excess of Revenues Over (Under) Expenditures	1,237,067	(22,685)	(3,649)	-	27,522
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	1,237,067	(22,685)	(3,649)	-	27,522
Fund Balances Beginning of Year, as previously presented	6,968,171	101,620	2,323,819	-	237,830
Change within financial reporting entity (major to nonmajor fund)	-	-	-	-	-
Fund Balances Beginning of Year, as adjusted	6,968,171	101,620	2,323,819	-	237,830
Fund Balances End of Year	$ 8,205,238	$ 78,935	$ 2,320,170	$ -	$ 265,352

(continued)

Erie County, Ohio

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2025

	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Revenues				
Property Taxes	$ -	$ -	$ -	$ 4,192,354
Hotel/Motel Taxes	-	-	-	5,490,217
Permissive Motor Vehicle License Taxes	-	-	-	673,415
Special Assessments	-	-	-	329,748
Charges for Services	1,797	-	-	5,347,146
Fines and Forfeitures	-	-	-	562,269
Licenses and Permits	-	-	-	365,256
Intergovernmental	-	320,703	-	25,623,582
Investment Income	-	-	-	172,289
Other	-	-	-	303,491
Total Revenues	1,797	320,703	-	43,059,767
Expenditures				
Current:				
General Government				
Legislative and Executive	-	-	-	6,481,004
Judicial Systems	1,151	-	-	2,145,607
Public Safety	-	195,094	-	6,549,453
Public Health	-	-	-	8,162,030
Human Services	-	-	-	13,896,873
Community and Economic Development	-	-	-	856,175
Public Works	-	-	-	7,874,404
Debt Service				
Principal Retirement	-	-	-	50,000
Interest and Fiscal Charges	-	-	-	4,081
Total Expenditures	1,151	195,094	-	46,019,627
Excess of Revenues Over (Under) Expenditures	646	125,609	-	(2,959,860)
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	-	18,455
Transfers In	-	-	-	2,714,522
Transfers Out	-	-	-	(275,876)
Total Other Financing Sources (Uses)	-	-	-	2,457,101
Net Change in Fund Balances	646	125,609	-	(502,759)
Fund Balances Beginning of Year, as previously presented	78,734	1,143,796	6,498	32,712,329
Change within financial reporting entity (major to nonmajor fund)	-	-	-	4,019,422
Fund Balances Beginning of Year, as adjusted	78,734	1,143,796	6,498	36,731,751
Fund Balances End of Year	$ 79,380	$ 1,269,405	$ 6,498	$ 36,228,992

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2025

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Erie County Road Improvement Capital Reserve Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Investments	$ 254,757	$ 40,318	$ 28,519	$ 2,631,600	$ 2,955,194
Liabilities					
Advances from Other Funds	$ -	$ 15,225	$ -	$ -	$ 15,225
Fund Balances					
Restricted	-	25,093	28,519	-	53,612
Committed	254,757	-	-	2,631,600	2,886,357
Total Fund Balances (Deficit)	254,757	25,093	28,519	2,631,600	2,939,969
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 254,757	$ 40,318	$ 28,519	$ 2,631,600	$ 2,955,194

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2025

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Erie County Road Improvement Capital Reserve Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Expenditures					
Capital Outlay	$ -	$ -	$ 349,274	$ -	$ 349,274
Other Financing Sources (Uses)					
Transfers In	-	2,933	-	200,000	202,933
Net Change in Fund Balances	-	2,933	(349,274)	200,000	(146,341)
Fund Balances Beginning of Year	254,757	22,160	377,793	2,431,600	3,086,310
Fund Balances End of Year	$ 254,757	$ 25,093	$ 28,519	$ 2,631,600	$ 2,939,969

Erie County, Ohio

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2025

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets				
Equity in Pooled Cash and Cash Investments	$ 20,591	$ 541,069	$ 51,721	$ 613,381
Payments in Lieu of Taxes Receivable	-	687,349	-	687,349
Special Assessments Receivable	-	-	45,708	45,708
Total Assets	$ 20,591	$ 1,228,418	$ 97,429	$ 1,346,438
Liabilities				
Advances from Other Funds	$ -	$ -	$ 34,104	$ 34,104
Deferred Inflows of Resources				
Payments in Lieu of Taxes	-	687,349	-	687,349
Unavailable Revenue	-	-	45,708	45,708
Total Deferred Inflows of Resources	-	687,349	45,708	733,057
Fund Balances				
Restricted	-	541,069	17,617	558,686
Assigned	20,591	-	-	20,591
Total Fund Balances (Deficit)	20,591	541,069	17,617	579,277
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 20,591	$ 1,228,418	$ 97,429	$ 1,346,438

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2025

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payments in Lieu of Taxes	$ -	$ 608,674	$ -	$ 608,674
Special Assessments	-	-	21,186	21,186
Total Revenues	-	608,674	21,186	629,860
Expenditures				
Current:				
General Government				
Legislative and Executive	-	19,625	72	19,697
Debt Service				
Principal Retirement	-	368,216	-	368,216
Interest and Fiscal Charges	-	151,949	1,748	153,697
Total Expenditures	-	539,790	1,820	541,610
Excess of Revenues Over (Under) Expenditures	-	68,884	19,366	88,250
Other Financing Sources (Uses)				
Transfers In	-	68,000	-	68,000
Transfers Out	-	-	(2,933)	(2,933)
Total Other Financing Sources (Uses)	-	68,000	(2,933)	65,067
Net Change in Fund Balances	-	136,884	16,433	153,317
Fund Balances Beginning of Year	20,591	404,185	1,184	425,960
Fund Balances End of Year	$ 20,591	$ 541,069	$ 17,617	$ 579,277

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Governmental Funds
Individual Fund Schedules of
Revenues, Expenditures and Changes
in Fund Balances - Budget
(Non-GAAP Basis) and Actual

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Permissive Motor Vehicle License Taxes	$ 21,500,000	$ 23,132,214	$ 1,632,214
Charges for Services	3,092,881	3,727,677	634,796
Licenses and Permits	1,005,200	1,408,332	403,132
Fines and Forfeitures	264,800	263,983	(817)
Intergovernmental	3,930,080	4,016,242	86,162
Investment Earnings	4,238,100	5,468,729	1,230,629
Contributions and Donations	2,712,245	2,712,245	-
Miscellaneous	888,050	1,083,514	195,464
Total Revenues	37,631,356	41,812,936	4,181,580
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	693,382	688,647	4,735
Contractual Services	1,277,342	1,157,081	120,261
Materials and Supplies	158,655	146,625	12,030
Capital Outlay	1,163,170	1,131,905	31,265
Other	400	-	400
Total Commissioners	3,292,949	3,124,258	168,691
Finance			
Personal Services	299,134	276,313	22,821
Contractual Services	155,775	42,226	113,549
Materials and Supplies	25,225	24,120	1,105
Other	135,025	29,176	105,849
Total Finance	615,159	371,835	243,324
Human Resources			
Personal Services	198,490	197,815	675
Contractual Services	23,646	11,767	11,879
Materials and Supplies	15,900	12,834	3,066
Total Human Resources	238,036	222,416	15,620
Microfilm			
Personal Services	156,651	120,352	36,299
Contractual Services	7,500	7,500	-
Materials and Supplies	18,144	4,392	13,752
Total Microfilm	182,295	132,244	50,051
Information Technology			
Personal Services	479,316	395,897	83,419
Contractual Services	223,553	191,275	32,278
Materials and Supplies	117,568	113,814	3,754
Total Information Technology	820,437	700,986	119,451
Facilities			
Personal Services	917,687	834,585	83,102
Contractual Services	1,166,415	1,094,441	71,974
Materials and Supplies	572,876	493,601	79,275
Total Facilities	2,656,978	2,422,627	234,351

(continued)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Auditor			
Personal Services	$ 623,027	$ 620,165	$ 2,862
Contractual Services	249,392	246,001	3,391
Materials and Supplies	19,908	18,800	1,108
Other	1,400	-	1,400
Total Auditor	893,727	884,966	8,761
Board of Revision			
Contractual Services	15,500	4,912	10,588
Treasurer			
Personal Services	197,548	194,017	3,531
Contractual Services	176,907	170,606	6,301
Materials and Supplies	13,521	12,009	1,512
Total Treasurer	387,976	376,632	11,344
Prosecuting Attorney			
Personal Services	1,706,731	1,695,305	11,426
Contractual Services	13,038	13,010	28
Materials and Supplies	81,848	81,624	224
Total Prosecuting Attorney	1,801,617	1,789,939	11,678
Board of Elections			
Personal Services	407,353	394,588	12,765
Contractual Services	213,224	202,850	10,374
Materials and Supplies	11,400	10,495	905
Total Board of Elections	631,977	607,933	24,044
Recorder			
Personal Services	344,044	343,588	456
Contractual Services	57,177	46,015	11,162
Materials and Supplies	14,284	4,772	9,512
Total Recorder	415,505	394,375	21,130
Lodging Excise Tax			
Contractual Services	3,000	3,000	-
Miscellaneous			
Personal Services	15,009	15,001	8
Contractual Services	36,810	36,810	-
Total Miscellaneous	51,819	51,811	8
Total Legislative and Executive	12,006,975	11,087,934	919,041
Judicial			
Common Pleas Court			
Personal Services	1,451,759	1,397,587	54,172
Contractual Services	266,463	196,022	70,441
Materials and Supplies	62,142	51,876	10,266
Total Common Pleas Court	1,780,364	1,645,485	134,879
Family Court			
Personal Services	2,214,439	1,995,520	218,919
Contractual Services	287,109	244,117	42,992
Materials and Supplies	80,942	61,165	19,777
Capital Outlay	15,000	4,595	10,405
Total Family Court	2,597,490	2,305,397	292,093

(continued)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Probate Court			
Personal Services	$ 581,154	$ 543,368	$ 37,786
Contractual Services	145,351	136,115	9,236
Materials and Supplies	27,955	25,979	1,976
Total Probate Court	754,460	705,462	48,998
Clerk of Courts			
Personal Services	815,607	691,307	124,300
Contractual Services	54,622	41,963	12,659
Materials and Supplies	21,925	21,218	707
Total Clerk of Courts	892,154	754,488	137,666
County Court			
Personal Services	591,042	587,958	3,084
Contractual Services	91,334	66,059	25,275
Materials and Supplies	21,450	16,279	5,171
Total County Court	703,826	670,296	33,530
Huron Municipal Court			
Personal Services	1,000	-	1,000
Contractual Services	83,167	81,930	1,237
Total Huron Municipal Court	84,167	81,930	2,237
Sandusky Municipal Court			
Personal Services	9,590	9,162	428
Contractual Services	183,434	183,281	153
Materials and Supplies	850	-	850
Total Sandusky Municipal Court	193,874	192,443	1,431
Vermilion Municipal Court			
Contractual Services	57,800	57,674	126
Materials and Supplies	1,000	-	1,000
Total Vermilion Municipal Court	58,800	57,674	1,126
Adult Probation			
Personal Services	482,708	451,401	31,307
Contractual Services	8,350	6,630	1,720
Materials and Supplies	2,175	2,175	-
Total Adult Probation	493,233	460,206	33,027
Public Defender			
Personal Services	866,722	849,191	17,531
Contractual Services	311,996	311,117	879
Materials and Supplies	24,613	23,026	1,587
Total Public Defender	1,203,331	1,183,334	19,997
Total Judicial	8,761,699	8,056,715	704,984
Public Safety			
Juvenile Detention Facility			
Personal Services	1,882,102	1,696,927	185,175
Contractual Services	357,359	314,495	42,864
Materials and Supplies	189,545	146,254	43,291
Capital Outlay	65,000	48,766	16,234
Total Juvenile Detention Facility	2,494,006	2,206,442	287,564

(continued)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Sheriff			
Personal Services	$ 8,665,259	$ 8,466,624	$ 198,635
Contractual Services	721,100	714,680	6,420
Materials and Supplies	1,259,499	1,217,986	41,513
Other	1,000	-	1,000
Total Sheriff	10,646,858	10,399,290	247,568
Coroner			
Personal Services	153,364	153,322	42
Contractual Services	185,654	184,674	980
Materials and Supplies	2,835	21	2,814
Total Coroner	341,853	338,017	3,836
Total Public Safety	13,482,717	12,943,749	538,968
Public Works			
Tax Map			
Personal Services	95,878	65,645	30,233
Materials and Supplies	715	430	285
Capital Outlay	3,116	3,116	-
Total Public Works	99,709	69,191	30,518
Health			
Humane Agent			
Personal Services	3,890	3,887	3
Materials and Supplies	1,000	218	782
Total Health	4,890	4,105	785
Human Services			
Veterans Services			
Personal Services	518,897	462,247	56,650
Contractual Services	714,938	676,318	38,620
Materials and Supplies	108,522	88,207	20,315
Capital Outlay	88,032	88,032	-
Other	334,946	-	334,946
Total Human Services	1,765,335	1,314,804	450,531
Capital Outlay			
Contractual Services	1,100,000	150,000	950,000
Capital Outlay	1,929,410	1,355,286	574,124
Total Capital Outlay	3,029,410	1,505,286	1,524,124
Debt Service:			
Principal Retirement	1,579,619	1,579,619	-
Interest and Fiscal Charges	1,192,059	1,192,059	-
Total Debt Service	2,771,678	2,771,678	-
Total Expenditures	41,922,413	37,753,462	4,168,951
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,291,057)	4,059,474	8,350,531

(continued)

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Other Financing Sources (Uses):			
Proceeds from Sale of Assets	$ -	$ 9,421	$ 9,421
Advances In	10,000	23,562	13,562
Transfers Out	(3,943,209)	(3,424,014)	519,195
Total Other Financing Sources (Uses)	(3,933,209)	(3,391,031)	542,178
Net Change in Fund Balance	(8,224,266)	668,443	8,892,709
Fund Balance (Deficit) at Beginning of Year	28,015,706	28,015,706	-
Prior Year Encumbrances Appropriated	1,642,372	1,642,372	-
Fund Balance (Deficit) at End of Year	$ 21,433,812	$ 30,326,521	$ 8,892,709

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Title Administration Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 452,000	$ 280,688	$ (171,312)
Expenditures:			
Current:			
General Government			
Judicial			
Personal Services	298,124	269,220	28,904
Contractual Services	134,830	131,278	3,552
Materials and Supplies	14,540	10,302	4,238
Total Expenditures	447,494	410,800	36,694
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,506	(130,112)	(134,618)
Other Financing Sources (Uses):			
Proceeds from Sale of Assets	-	93	93
Net Change in Fund Balance	4,506	(130,019)	(134,525)
Fund Balance (Deficit) at Beginning of Year	558,403	558,403	-
Prior Year Encumbrances Appropriated	4,617	4,617	-
Fund Balance (Deficit) at End of Year	$ 567,526	$ 433,001	$ (134,525)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Disabilities Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Property Taxes	$ 6,890,890	$ 6,948,223	$ 57,333
Charges for Services	130,074	125,922	(4,152)
Intergovernmental	2,109,999	2,331,924	221,925
Investment Earnings	2,000	2,603	603
Miscellaneous	474,826	967,426	492,600
Total Revenues	9,607,789	10,376,098	768,309
Expenditures:			
Current:			
Health			
Developmental Disabilities			
Personal Services	4,605,052	4,352,544	252,508
Contractual Services	2,063,151	1,668,642	394,509
Materials and Supplies	208,572	149,934	58,638
Capital Outlay	40,304	37,793	2,511
Total Developmental Disabilities	6,917,079	6,208,913	708,166
Residential and Individual Support			
Contractual Services	1,945,696	1,898,908	46,788
Help Me Grow			
Personal Services	192,833	179,453	13,380
Contractual Services	10,360	7,680	2,680
Materials and Supplies	12,110	4,270	7,840
Total Help Me Grow	215,303	191,403	23,900
Family Resource Services			
Contractual Services	2,105,188	2,089,373	15,815
Donations			
Materials and Supplies	35,000	16,732	18,268
Total Expenditures	11,218,266	10,405,329	812,937
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,610,477)	(29,231)	1,581,246
Other Financing Sources (Uses):			
Proceeds from Sale of Assets	2,500	2,692	192
Transfers In	520,000	-	(520,000)
Transfers Out	(20,000)	-	20,000
Total Other Financing Sources (Uses)	502,500	2,692	(499,808)
Net Change in Fund Balance	(1,107,977)	(26,539)	1,081,438
Fund Balance (Deficit) at Beginning of Year	6,125,884	6,125,884	-
Prior Year Encumbrances Appropriated	524,720	524,720	-
Fund Balance (Deficit) at End of Year	$ 5,542,627	$ 6,624,065	$ 1,081,438

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Alcohol, Drug Addiction and Mental Health Services Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Property Taxes	$ 2,656,446	$ 2,475,810	$ (180,636)
Intergovernmental	3,382,955	2,770,077	(612,878)
Miscellaneous	30,000	26,088	(3,912)
Total Revenues	6,069,401	5,271,975	(797,426)
Expenditures:			
Current:			
Health			
Personal Services	498,868	433,217	65,651
Contractual Services	7,378,056	6,236,756	1,141,300
Materials and Supplies	119,716	33,182	86,534
Capital Outlay	10,000	7,292	2,708
Other	402,608	252,608	150,000
Total Expenditures	8,409,248	6,963,055	1,446,193
Net Change in Fund Balance	(2,339,847)	(1,691,080)	648,767
Fund Balance (Deficit) at Beginning of Year	4,371,719	4,371,719	-
Prior Year Encumbrances Appropriated	1,117,589	1,117,589	-
Fund Balance (Deficit) at End of Year	$ 3,149,461	$ 3,798,228	$ 648,767

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ditch Assessments Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Special Assessments	$ 355,741	$ 329,748	$ (25,993)
Expenditures:			
Current:			
Public Works			
Personal Services	104,370	103,621	749
Contractual Services	263,178	231,745	31,433
Materials and Supplies	6,000	3,902	2,098
Other	10,123	10,123	-
Total Expenditures	383,671	349,391	34,280
Net Change in Fund Balance	(27,930)	(19,643)	8,287
Fund Balance (Deficit) at Beginning of Year	447,266	447,266	-
Prior Year Encumbrances Appropriated	227	227	-
Fund Balance (Deficit) at End of Year	$ 419,563	$ 427,850	$ 8,287

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ -	$ 1,390	$ 1,390
Intergovernmental	6,850,000	4,908,063	(1,941,937)
Miscellaneous	-	2,264	2,264
Total Revenues	6,850,000	4,911,717	(1,938,283)
Expenditures:			
Current:			
Human Services			
Public Assistance			
Personal Services	3,266,993	3,205,159	61,834
Social Services			
Personal Services	1,439,789	1,387,748	52,041
Contractual Services	2,103,867	1,825,846	278,021
Materials and Supplies	82,317	50,264	32,053
Total Social Services	3,625,973	3,263,858	362,115
Workforce Investment Act			
Personal Services	500,601	462,105	38,496
Contractual Services	873,653	249,693	623,960
Materials and Supplies	9,455	3,684	5,771
Total Workforce Investment Act	1,383,709	715,482	668,227
Total Expenditures	8,276,675	7,184,499	1,092,176
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,426,675)	(2,272,782)	(846,107)
Other Financing Sources (Uses):			
Proceeds from Sale of Assets	2,000	10,336	8,336
Transfers In	2,154,657	1,801,262	(353,395)
Transfers Out	(478,719)	(275,876)	202,843
Total Other Financing Sources (Uses)	1,677,938	1,535,722	(142,216)
Net Change in Fund Balance	251,263	(737,060)	(988,323)
Fund Balance (Deficit) at Beginning of Year	1,604,928	1,604,928	-
Prior Year Encumbrances Appropriated	295,677	295,677	-
Fund Balance (Deficit) at End of Year	$ 2,151,868	$ 1,163,545	$ (988,323)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children's Services Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	25,000	11,006	(13,994)
Intergovernmental	3,725,000	4,300,190	575,190
Miscellaneous	95,000	55,878	(39,122)
Total Revenues	3,845,000	4,367,074	522,074
Expenditures:			
Current:			
Human Services			
Children's Services			
Contractual Services	6,040,439	5,890,564	149,875
Materials and Supplies	100,715	65,652	35,063
Other	250	250	-
Total Expenditures	6,141,404	5,956,466	184,938
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,296,404)	(1,589,392)	707,012
Other Financing Sources (Uses):			
Transfers In	1,650,000	1,522,573	(127,427)
Transfers Out	(1,300,000)	(1,300,000)	-
Total Other Financing Sources (Uses)	350,000	222,573	(127,427)
Net Change in Fund Balance	(1,946,404)	(1,366,819)	579,585
Fund Balance (Deficit) at Beginning of Year	4,224,362	4,224,362	-
Prior Year Encumbrances Appropriated	444,654	444,654	-
Fund Balance (Deficit) at End of Year	$ 2,722,612	$ 3,302,197	$ 579,585

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 70,100	$ 47,788	$ (22,312)
Intergovernmental	2,000,000	1,758,933	(241,067)
Total Revenues	2,070,100	1,806,721	(263,379)
Expenditures:			
Current:			
General Government			
Judicial			
Child Support - Juvenile Court			
Contractual Services	30,000	7,728	22,272
Materials and Supplies	7,000	365	6,635
Total Judicial	37,000	8,093	28,907
Human Services			
Child Support Enforcement			
Personal Services	1,359,775	1,334,098	25,677
Contractual Services	453,785	346,749	107,036
Materials and Supplies	1,031	760	271
Total Human Services	1,814,591	1,681,607	132,984
Total Expenditures	1,851,591	1,689,700	161,891
Excess (Deficiency) of Revenues Over (Under) Expenditures	218,509	117,021	(101,488)
Other Financing Sources (Uses):			
Transfers In	370,000	275,876	(94,124)
Transfers Out	(327,500)	(255,324)	72,176
Total Other Financing Sources (Uses)	42,500	20,552	(21,948)
Net Change in Fund Balance	261,009	137,573	(123,436)
Fund Balance (Deficit) at Beginning of Year	2,531,491	2,531,491	-
Prior Year Encumbrances Appropriated	42,816	42,816	-
Fund Balance (Deficit) at End of Year	$ 2,835,316	$ 2,711,880	$ (123,436)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Dog and Kennel Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 7,450	$ 6,756	$ (694)
Licenses and Permits	280,000	268,249	(11,751)
Fines and Forfeitures	2,000	1,805	(195)
Intergovernmental	2,550	5,000	2,450
Miscellaneous	15,000	70,239	55,239
Total Revenues	307,000	352,049	45,049
Expenditures:			
Current:			
Health			
Dog and Kennel			
Personal Services	236,248	231,281	4,967
Contractual Services	48,983	43,674	5,309
Materials and Supplies	23,183	12,505	10,678
Total Health	308,414	287,460	20,954
Debt Service:			
Principal Retirement	50,000	50,000	-
Interest and Fiscal Charges	4,081	4,081	-
Total Debt Service	54,081	54,081	-
Total Expenditures	362,495	341,541	20,954
Net Change in Fund Balance	(55,495)	10,508	66,003
Fund Balance (Deficit) at Beginning of Year	322,080	322,080	-
Prior Year Encumbrances Appropriated	3,281	3,281	-
Fund Balance (Deficit) at End of Year	$ 269,866	$ 335,869	$ 66,003

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 1,775,500	$ 1,212,292	$ (563,208)
Miscellaneous	28,000	21,958	(6,042)
Total Revenues	1,803,500	1,234,250	(569,250)
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	776,946	765,399	11,547
Contractual Services	632,565	573,564	59,001
Materials and Supplies	49,916	35,587	14,329
Total Legislative and Executive	1,459,427	1,374,550	84,877
Economic Development			
Treasurer			
Contractual Services	187,500	185,018	2,482
Materials and Supplies	500	468	32
Total Economic Development	188,000	185,486	2,514
Total Expenditures	1,647,427	1,560,036	87,391
Net Change in Fund Balance	156,073	(325,786)	(481,859)
Fund Balance (Deficit) at Beginning of Year	1,323,972	1,323,972	-
Prior Year Encumbrances Appropriated	162,181	162,181	-
Fund Balance (Deficit) at End of Year	$ 1,642,226	$ 1,160,367	$ (481,859)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 533,105	$ 548,105	$ 15,000
Miscellaneous	11,013	13,024	2,011
Total Revenues	544,118	561,129	17,011
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Treasurer			
Personal Services	165,065	164,515	550
Contractual Services	359,680	293,275	66,405
Materials and Supplies	1,428	1,428	-
Total Legislative and Executive	526,173	459,218	66,955
Prosecuting Attorney			
Personal Services	129,001	127,931	1,070
Total Expenditures	655,174	587,149	68,025
Net Change in Fund Balance	(111,056)	(26,020)	85,036
Fund Balance (Deficit) at Beginning of Year	428,772	428,772	-
Prior Year Encumbrances Appropriated	228	228	-
Fund Balance (Deficit) at End of Year	$ 317,944	$ 402,980	$ 85,036

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Permissive Motor Vehicle License Taxes	$ 655,000	$ 672,537	$ 17,537
Charges for Services	8,550	4,805	(3,745)
Licenses and Permits	32,000	65,603	33,603
Fines and Forfeitures	90,000	119,702	29,702
Intergovernmental	5,931,858	6,028,245	96,387
Investment Earnings	55,000	151,396	96,396
Miscellaneous	13,086	28,288	15,202
Total Revenues	6,785,494	7,070,576	285,082
Expenditures:			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,174,217	2,053,032	121,185
Contractual Services	3,640,853	3,244,377	396,476
Materials and Supplies	998,197	819,930	178,267
Capital Outlay	1,186,913	1,175,296	11,617
Total Expenditures	8,000,180	7,292,635	707,545
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,214,686)	(222,059)	992,627
Other Financing Sources (Uses):			
Proceeds from Sale of Assets	15,000	7,811	(7,189)
Net Change in Fund Balance	(1,199,686)	(214,248)	985,438
Fund Balance (Deficit) at Beginning of Year	3,388,735	3,388,735	-
Prior Year Encumbrances Appropriated	276,075	276,075	-
Fund Balance (Deficit) at End of Year	$ 2,465,124	$ 3,450,562	$ 985,438

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
OneOhio Opioid Settlement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	$ 100,000	$ 217,418	$ 117,418
Net Change in Fund Balance	100,000	217,418	117,418
Fund Balance (Deficit) at Beginning of Year	1,146,619	1,146,619	-
Fund Balance (Deficit) at End of Year	$ 1,246,619	$ 1,364,037	$ 117,418

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance

Budget (Non-GAAP Basis) and Actual

Community Development Block Grant Fund

For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 375,473	$ 110,804	$ (264,669)
Expenditures:			
Current:			
Economic Development			
Community Development Block Grant			
Contractual Services	129,290	121,300	7,990
Other	30,771	12,126	18,645
Total Expenditures	160,061	133,426	26,635
Net Change in Fund Balance	215,412	(22,622)	(238,034)
Fund Balance (Deficit) at Beginning of Year	(201,378)	(201,378)	-
Prior Year Encumbrances Appropriated	4,290	4,290	-
Fund Balance (Deficit) at End of Year	$ 18,324	$ (219,710)	$ (238,034)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Community Housing Improvement Program Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 1,145,960	$ 430,804	$ (715,156)
Investment Earnings	1,500	1,998	498
Miscellaneous	98,183	20,476	(77,707)
Total Revenues	1,245,643	453,278	(792,365)
Expenditures:			
Current:			
Economic Development			
Community Housing Improvement Program			
Contractual Services	1,166,688	654,261	512,427
Other	65,060	6,635	58,425
Total Expenditures	1,231,748	660,896	570,852
Net Change in Fund Balance	13,895	(207,618)	(221,513)
Fund Balance (Deficit) at Beginning of Year	(278,071)	(278,071)	-
Prior Year Encumbrances Appropriated	351,484	351,484	-
Fund Balance (Deficit) at End of Year	$ 87,308	$ (134,205)	$ (221,513)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Comprehensive Economic Development Strategy Grant Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 48,500	$ 24,250	$ (24,250)
Net Change in Fund Balance	48,500	24,250	(24,250)
Fund Balance (Deficit) at Beginning of Year	(48,500)	(48,500)	-
Fund Balance (Deficit) at End of Year	$ -	$ (24,250)	$ (24,250)

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tax Abatement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 10,000	$ 10,292	$ 292
Expenditures:			
Current:			
Economic Development			
Tax Abatements			
Other	10,100	2,012	8,088
Net Change in Fund Balance	(100)	8,280	8,380
Fund Balance (Deficit) at Beginning of Year	56,234	56,234	-
Fund Balance (Deficit) at End of Year	$ 56,134	$ 64,514	$ 8,380

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Comperterization Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 55,100	$ 54,970	$ (130)
Expenditures:			
Current:			
General Government			
Judicial			
Court Computerization			
Contractual Services	161,767	159,758	2,009
Materials and Supplies	3,100	-	3,100
Other	23,011	23,011	-
Total Expenditures	187,878	182,769	5,109
Net Change in Fund Balance	(132,778)	(127,799)	4,979
Fund Balance (Deficit) at Beginning of Year	221,156	221,156	-
Fund Balance (Deficit) at End of Year	$ 88,378	$ 93,357	$ 4,979

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Court Special Projects Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 114,000	$ 124,603	$ 10,603
Expenditures:			
Current:			
General Government			
Judicial			
Common Pleas Court Special Projects			
Personal Services	11,545	-	11,545
Contractual Services	25,000	13,954	11,046
Materials and Supplies	69,454	48,922	20,532
Total Expenditures	105,999	62,876	43,123
Net Change in Fund Balance	8,001	61,727	53,726
Fund Balance (Deficit) at Beginning of Year	426,078	426,078	-
Prior Year Encumbrances Appropriated	2,999	2,999	-
Fund Balance (Deficit) at End of Year	$ 437,078	$ 490,804	$ 53,726

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Youth Services Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	$ 150	$ 49	$ (101)
Intergovernmental	759,631	646,594	(113,037)
Miscellaneous	9,120	-	(9,120)
Total Revenues	768,901	646,643	(122,258)
Expenditures:			
Current:			
General Government			
Judicial			
Youth Services			
Personal Services	456,366	400,812	55,554
Contractual Services	319,172	106,868	212,304
Materials and Supplies	95,470	4,370	91,100
Other	7,899	-	7,899
Total Expenditures	878,907	512,050	366,857
Net Change in Fund Balance	(110,006)	134,593	244,599
Fund Balance (Deficit) at Beginning of Year	534,485	534,485	-
Prior Year Encumbrances Appropriated	8,511	8,511	-
Fund Balance (Deficit) at End of Year	$ 432,990	$ 677,589	$ 244,599

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Legal Representative Pilot Project Program Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 106,048	$ 81,094	$ (24,954)
Expenditures:			
Current:			
General Government			
Judicial			
Public Defender			
Personal Services	54,027	49,737	4,290
Contractual Services	32,223	25,639	6,584
Total Expenditures	86,250	75,376	10,874
Net Change in Fund Balance	19,798	5,718	(14,080)
Fund Balance (Deficit) at Beginning of Year	(19,798)	(19,798)	-
Fund Balance (Deficit) at End of Year	$ -	$ (14,080)	$ (14,080)

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Northern Ohio Juvenile Facility Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 2,500	$ 19,599	$ 17,099
Intergovernmental	3,871,392	2,163,275	(1,708,117)
Miscellaneous	54,000	48,520	(5,480)
Total Revenues	3,927,892	2,231,394	(1,696,498)
Expenditures:			
Current:			
Public Safety			
Juvenile Detention Facility			
Personal Services	2,447,865	2,153,246	294,619
Contractual Services	364,302	339,514	24,788
Materials and Supplies	199,298	171,147	28,151
Capital Outlay	1,714,839	449,548	1,265,291
Total Expenditures	4,726,304	3,113,455	1,612,849
Excess (Deficiency) of Revenues Over (Under) Expenditures	(798,412)	(882,061)	(83,649)
Other Financing Sources (Uses):			
Proceeds from Sale of Assets	-	308	308
Transfers In	342,968	-	(342,968)
Total Other Financing Sources (Uses)	342,968	308	(342,660)
Net Change in Fund Balance	(455,444)	(881,753)	(426,309)
Fund Balance (Deficit) at Beginning of Year	639,708	639,708	-
Prior Year Encumbrances Appropriated	67,410	67,410	-
Fund Balance (Deficit) at End of Year	$ 251,674	$ (174,635)	$ (426,309)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 17,000	$ 14,526	$ (2,474)
Expenditures:			
Current:			
General Government			
Judicial			
Probate Court			
Contractual Services	17,000	16,995	5
Net Change in Fund Balance	-	(2,469)	(2,469)
Fund Balance (Deficit) at Beginning of Year	5,869	5,869	-
Fund Balance (Deficit) at End of Year	$ 5,869	$ 3,400	$ (2,469)

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Conduct of Business Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 300	$ 394	$ 94
Expenditures:			
Current:			
General Government			
Judicial			
Probate Court			
Materials and Supplies	300	-	300
Net Change in Fund Balance	-	394	394
Fund Balance (Deficit) at Beginning of Year	9,728	9,728	-
Fund Balance (Deficit) at End of Year	$ 9,728	$ 10,122	$ 394

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Municipal Court Special Projects
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 180,000	$ 127,712	$ (52,288)
Miscellaneous	4,000	8,269	4,269
Total Revenues	184,000	135,981	(48,019)
Expenditures:			
Current:			
General Government			
Judicial			
County Court			
Personal Services	46,828	45,693	1,135
Contractual Services	57,000	26,189	30,811
Materials and Supplies	30,030	10,989	19,041
Capital Outlay	51,350	22,194	29,156
Total Expenditures	185,208	105,065	80,143
Net Change in Fund Balance	(1,208)	30,916	32,124
Fund Balance (Deficit) at Beginning of Year	633,983	633,983	-
Fund Balance (Deficit) at End of Year	$ 632,775	$ 664,899	$ 32,124

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Court Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 56,000	$ 52,294	$ (3,706)
Expenditures:			
Current:			
General Government			
Judicial			
County Court			
Contractual Services	49,000	31,113	17,887
Materials and Supplies	3,000	2,149	851
Capital Outlay	12,500	-	12,500
Total Expenditures	64,500	33,262	31,238
Net Change in Fund Balance	(8,500)	19,032	27,532
Fund Balance (Deficit) at Beginning of Year	349,209	349,209	-
Fund Balance (Deficit) at End of Year	$ 340,709	$ 368,241	$ 27,532

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Municipal Court Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 18,000	$ 11,941	$ (6,059)
Fines and Forfeitures	4,000	1,800	(2,200)
Total Revenues	22,000	13,741	(8,259)
Expenditures:			
Current:			
General Government			
Judicial			
County Court			
Contractual Services	5,000	-	5,000
Net Change in Fund Balance	17,000	13,741	(3,259)
Fund Balance (Deficit) at Beginning of Year	362,590	362,590	-
Fund Balance (Deficit) at End of Year	$ 379,590	$ 376,331	$ (3,259)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Court Donations Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ -	$ 4,062	$ 4,062
Miscellaneous	500	400	(100)
Total Revenues	500	4,462	3,962
Expenditures:			
Current:			
General Government			
Judicial			
Family Court			
Materials and Supplies	3,938	1,075	2,863
Net Change in Fund Balance	(3,438)	3,387	6,825
Fund Balance (Deficit) at Beginning of Year	3,938	3,938	-
Fund Balance (Deficit) at End of Year	$ 500	$ 7,325	$ 6,825

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Shelters Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 14,000	$ 12,159	$ (1,841)
Expenditures:			
Current:			
Human Services			
Contractual Services	14,000	12,159	1,841
Net Change in Fund Balance	-	-	-
Fund Balance (Deficit) at Beginning of Year	-	-	-
Fund Balance (Deficit) at End of Year	$ -	$ -	$ -

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Concealed Carry License Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Licenses and Permits	$ 32,000	$ 33,337	$ 1,337
Expenditures:			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	11,545	10,652	893
Contractual Services	19,500	11,559	7,941
Materials and Supplies	2,500	2,168	332
Total Expenditures	33,545	24,379	9,166
Net Change in Fund Balance	(1,545)	8,958	10,503
Fund Balance (Deficit) at Beginning of Year	7,844	7,844	-
Prior Year Encumbrances Appropriated	2,000	2,000	-
Fund Balance (Deficit) at End of Year	$ 8,299	$ 18,802	$ 10,503

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
School Resource Oficer Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 2,186,222	$ 2,264,325	$ 78,103
Expenditures:			
Current:			
Public Safety			
School Resource Officer			
Personal Services	2,830,775	2,630,962	199,813
Contractual Services	3,000	3,000	-
Other	438	438	-
Total Expenditures	2,834,213	2,634,400	199,813
Excess (Deficiency) of Revenues Over (Under) Expenditures	(647,991)	(370,075)	277,916
Other Financing Sources (Uses):			
Transfers In	625,955	625,955	-
Net Change in Fund Balance	(22,036)	255,880	277,916
Fund Balance (Deficit) at Beginning of Year	290,589	290,589	-
Fund Balance (Deficit) at End of Year	$ 268,553	$ 546,469	$ 277,916

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Task Force Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	$ 177,276	$ 207,957	$ 30,681
Expenditures:			
Current:			
Public Safety			
Drug Task Force			
Personal Services	216,961	178,382	38,579
Net Change in Fund Balance	(39,685)	29,575	69,260
Fund Balance (Deficit) at Beginning of Year	8,065	8,065	-
Fund Balance (Deficit) at End of Year	$ (31,620)	$ 37,640	$ 69,260

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Highway Safety Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 187,265	$ 210,384	$ 23,119
Miscellaneous	6,000	23,425	17,425
Total Revenues	193,265	233,809	40,544
Expenditures:			
Current:			
Public Safety			
Highway Safety			
Personal Services	183,294	171,413	11,881
Contractual Services	12,720	1,719	11,001
Materials and Supplies	28,788	24,474	4,314
Total Expenditures	224,802	197,606	27,196
Net Change in Fund Balance	(31,537)	36,203	67,740
Fund Balance (Deficit) at Beginning of Year	52,974	52,974	-
Prior Year Encumbrances Appropriated	5,720	5,720	-
Fund Balance (Deficit) at End of Year	$ 27,157	$ 94,897	$ 67,740

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Adult Probation Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 30,000	$ 39,768	$ 9,768
Intergovernmental	646,407	779,999	133,592
Total Revenues	676,407	819,767	143,360
Expenditures:			
Current:			
General Government			
Judicial			
Adult Probation			
Personal Services	685,101	605,659	79,442
Contractual Services	116,161	101,835	14,326
Materials and Supplies	46,846	33,712	13,134
Other	32,253	32,253	-
Total Expenditures	880,361	773,459	106,902
Net Change in Fund Balance	(203,954)	46,308	250,262
Fund Balance (Deficit) at Beginning of Year	276,809	276,809	-
Fund Balance (Deficit) at End of Year	$ 72,855	$ 323,117	$ 250,262

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drug Enforcement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Fines and Forfeitures	$ 7,453	$ 7,553	$ 100
Intergovernmental	177,516	177,516	-
Total Revenues	184,969	185,069	100
Expenditures:			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	5,978	488	5,490
Contractual Services	184,969	70,828	114,141
Total Expenditures	190,947	71,316	119,631
Net Change in Fund Balance	(5,978)	113,753	119,731
Fund Balance (Deficit) at Beginning of Year	28,605	28,605	-
Fund Balance (Deficit) at End of Year	$ 22,627	$ 142,358	$ 119,731

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 26,500	$ 26,500	$ -
Intergovernmental	698,692	323,616	(375,076)
Miscellaneous	-	850	850
Total Revenues	725,192	350,966	(374,226)
Expenditures:			
Current:			
Public Safety			
Emergency Management			
Personal Services	353,611	203,396	150,215
Contractual Services	240,388	129,037	111,351
Materials and Supplies	133,674	25,676	107,998
Capital Outlay	56,142	7,226	48,916
Total Expenditures	783,815	365,335	418,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	(58,623)	(14,369)	44,254
Other Financing Sources (Uses):			
Transfers In	44,179	44,179	-
Net Change in Fund Balance	(14,444)	29,810	44,254
Fund Balance (Deficit) at Beginning of Year	181,014	181,014	-
Prior Year Encumbrances Appropriated	6,792	6,792	-
Fund Balance (Deficit) at End of Year	$ 173,362	$ 217,616	$ 44,254

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Developmental Rotary Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Investment Earnings	$ 8,400	$ 11,593	$ 3,193
Miscellaneous	19,750	59,379	39,629
Total Revenues	28,150	70,972	42,822
Expenditures:			
Current:			
Economic Development			
Developmental Rotary			
Other	4,250	-	4,250
Net Change in Fund Balance	23,900	70,972	47,072
Fund Balance (Deficit) at Beginning of Year	314,547	314,547	-
Fund Balance (Deficit) at End of Year	$ 338,447	$ 385,519	$ 47,072

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Crime Victims Assistance Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 297,623	$ 259,637	$ (37,986)
Miscellaneous	10,000	3,645	(6,355)
Total Revenues	307,623	263,282	(44,341)
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	245,411	240,291	5,120
Contractual Services	53,752	43,829	9,923
Materials and Supplies	11,545	7,259	4,286
Total Expenditures	310,708	291,379	19,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,085)	(28,097)	(25,012)
Other Financing Sources (Uses):			
Transfers Out	(3,653)	-	3,653
Net Change in Fund Balance	(6,738)	(28,097)	(21,359)
Fund Balance (Deficit) at Beginning of Year	55,233	55,233	-
Fund Balance (Deficit) at End of Year	$ 48,495	$ 27,136	$ (21,359)

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Visitor and Convention Bureau Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Hotel/Motel Tax	$ 5,847,755	$ 5,784,503	$ (63,252)
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Contractual Services	4,280,000	4,237,348	42,652
Net Change in Fund Balance	1,567,755	1,547,155	(20,600)
Fund Balance (Deficit) at Beginning of Year	5,531,274	5,531,274	-
Fund Balance (Deficit) at End of Year	$ 7,099,029	$ 7,078,429	$ (20,600)

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Senior Citizens Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Property Taxes	$ 1,739,229	$ 1,739,229	$ -
Intergovernmental	117,724	117,724	-
Total Revenues	1,856,953	1,856,953	-
Expenditures:			
Current:			
Health			
Senior Citizen Programs			
Contractual Services	1,856,953	1,856,953	-
Net Change in Fund Balance	-	-	-
Fund Balance (Deficit) at Beginning of Year	-	-	-
Fund Balance (Deficit) at End of Year	$ -	$ -	$ -

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Solid Waste District Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 523,900	$ 543,121	$ 19,221
Intergovernmental	209,942	209,911	(31)
Miscellaneous	100	18	(82)
Total Revenues	733,942	753,050	19,108
Expenditures:			
Current:			
Public Works			
Solid Waste District			
Personal Services	9,181	6,885	2,296
Contractual Services	1,199,665	746,291	453,374
Materials and Supplies	24,223	12,117	12,106
Capital Outlay	64,000	54,072	9,928
Total Expenditures	1,297,069	819,365	477,704
Net Change in Fund Balance	(563,127)	(66,315)	496,812
Fund Balance (Deficit) at Beginning of Year	2,292,883	2,292,883	-
Prior Year Encumbrances Appropriated	66,923	66,923	-
Fund Balance (Deficit) at End of Year	$ 1,796,679	$ 2,293,491	$ 496,812

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Election Assistance Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 132,750	$ 132,750	$ -
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Board of Elections			
Other	132,750	132,750	-
Net Change in Fund Balance	-	-	-
Fund Balance (Deficit) at Beginning of Year	-	-	-
Fund Balance (Deficit) at End of Year	$ -	$ -	$ -

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Law Library Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 300,000	$ 301,058	$ 1,058
Fines and Forfeitures	5,000	6,184	1,184
Miscellaneous	5,000	566	(4,434)
Total Revenues	310,000	307,808	(2,192)
Expenditures:			
Current:			
Judicial			
Law Library			
Personal Services	73,790	73,757	33
Contractual Services	18,215	14,990	3,225
Materials and Supplies	230,555	215,275	15,280
Total Expenditures	322,560	304,022	18,538
Net Change in Fund Balance	(12,560)	3,786	16,346
Fund Balance (Deficit) at Beginning of Year	251,037	251,037	-
Prior Year Encumbrances Appropriated	18,347	18,347	-
Fund Balance (Deficit) at End of Year	$ 256,824	$ 273,170	$ 16,346

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Ignition Interlock Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Charges for Services	$ 2,000	$ 1,797	$ (203)
Expenditures:			
Current:			
General Government			
Judicial			
Indigent Ignition			
Contractual Services	1,200	1,151	49
Net Change in Fund Balance	800	646	(154)
Fund Balance (Deficit) at Beginning of Year	78,683	78,683	-
Fund Balance (Deficit) at End of Year	$ 79,483	$ 79,329	$ (154)

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
911 Services Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Intergovernmental	$ 252,000	$ 320,703	$ 68,703
Expenditures:			
Current:			
Public Safety			
911 Services			
Personal Services	61,892	57,880	4,012
Contractual Services	148,300	138,967	9,333
Materials and Supplies	35,750	16,794	18,956
Total Expenditures	245,942	213,641	32,301
Net Change in Fund Balance	6,058	107,062	101,004
Fund Balance (Deficit) at Beginning of Year	1,147,607	1,147,607	-
Fund Balance (Deficit) at End of Year	$ 1,153,665	$ 1,254,669	$ 101,004

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Confiscated Funds
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Fund Balance (Deficit) at Beginning of Year	$ 6,498	$ 6,498	$ -
Fund Balance (Deficit) at End of Year	$ 6,498	$ 6,498	$ -

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Board of Elections Capital Improvement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Fund Balance (Deficit) at Beginning of Year	$ 254,757	$ 254,757	$ -
Fund Balance (Deficit) at End of Year	$ 254,757	$ 254,757	$ -

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Drainage Improvement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Other Financing Sources (Uses):			
Advances Out	$ -	$ (2,933)	$ (2,933)
Transfers In	-	2,933	2,933
Net Change in Fund Balance	-	-	-
Fund Balance (Deficit) at Beginning of Year	40,319	40,319	-
Fund Balance (Deficit) at End of Year	$ 40,319	$ 40,319	$ -

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Erie County Road Improvement Capital Reserve Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Expenditures:			
Capital Outlay			
Contractual Services	$ 377,793	$ 349,274	$ 28,519
Net Change in Fund Balance	(377,793)	(349,274)	28,519
Fund Balance (Deficit) at Beginning of Year	377,793	377,793	-
Fund Balance (Deficit) at End of Year	$ -	$ 28,519	$ 28,519

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Technology Capital Improvement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Expenditures:			
Capital Outlay			
Contractual Services	$ 240,000	$ 240,000	$ -
Other Financing Sources (Uses):			
Transfers In	-	200,000	200,000
Net Change in Fund Balance	(240,000)	(40,000)	200,000
Fund Balance (Deficit) at Beginning of Year	2,431,600	2,431,600	-
Fund Balance (Deficit) at End of Year	$ 2,191,600	$ 2,391,600	$ 200,000

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Bond Retirement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Fund Balance (Deficit) at Beginning of Year	$ 20,591	$ 20,591	$ -
Fund Balance (Deficit) at End of Year	$ 20,591	$ 20,591	$ -

Erie County, Ohio, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
TIF Bond Retirement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Payments in Lieu of Taxes	$ 701,000	$ 608,674	$ (92,326)
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Non Departmental			
Contractual Services	20,908	19,625	1,283
Debt Service:			
Principal Retirement	375,901	368,216	7,685
Interest and Fiscal Charges	151,949	151,949	-
Total Expenditures	548,758	539,790	8,968
Excess (Deficiency) of Revenues Over (Under) Expenditures	152,242	68,884	(83,358)
Other Financing Sources (Uses):			
Transfers In	78,000	68,000	(10,000)
Net Change in Fund Balance	230,242	136,884	(93,358)
Fund Balance (Deficit) at Beginning of Year	404,186	404,186	-
Fund Balance (Deficit) at End of Year	$ 634,428	$ 541,070	$ (93,358)

Erie County, Ohio, Ohio

Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Assessment Bond Retirement Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Final Budget
Revenues:			
Special Assessments	$ 20,000	$ 21,186	$ 1,186
Expenditures:			
Current:			
General Government:			
Legislative and Executive			
Non Departmental			
Contractual Services	2,500	72	2,428
Debt Service:			
Interest and Fiscal Charges	1,748	1,748	-
Total Expenditures	4,248	1,820	2,428
Excess (Deficiency) of Revenues Over (Under) Expenditures	15,752	19,366	3,614
Other Financing Sources (Uses):			
Advances Out	(10,629)	(10,629)	-
Transfers Out	(2,933)	(2,933)	-
Total Other Financing Sources (Uses)	(13,562)	(13,562)	-
Net Change in Fund Balance	2,190	5,804	3,614
Fund Balance (Deficit) at Beginning of Year	45,917	45,917	-
Fund Balance (Deficit) at End of Year	$ 48,107	$ 51,721	$ 3,614

Erie County, Ohio

Combining Statements –
Internal Service Funds

Internal service funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Workers' Compensation Retro Reserve Fund
To account for workers' compensation premiums charged to each County department.

Employee Self-Insurance Fund
To account for the self-insurance program for employee medical benefits.

Erie County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2025

	Workers' Compensation Retro Reserve Fund	Self-Insurance Fund	Totals
Assets			
Current Assets:			
Equity in Pooled Cash and Cash Equivalents	$ 1,501,535	$ 1,520,037	$ 3,021,572
Prepaid Items	401,657	-	401,657
Total Current Assets	1,903,192	1,520,037	3,423,229
Current Liabilities:			
Accounts Payable	3,600	-	3,600
Accrued Wages	-	4,638	4,638
Due to Other Governments	51,120	1,454	52,574
Claims Payable	-	2,003,406	2,003,406
Total Current Liabilities	54,720	2,009,498	2,064,218
Net Position			
Unrestricted	1,848,472	(489,461)	1,359,011
Total Net Position	$ 1,848,472	$ (489,461)	$ 1,359,011

Erie County, Ohio

Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2025

	Compensation Retro Reserve Fund	Self-Insurance Fund	Totals
Operating Revenues			
Charges for Services	$ -	$ 11,494,085	$ 11,494,085
Other	55,320	20,066	75,386
Total Operating Revenues	55,320	11,514,151	11,569,471
Operating Expenses			
Personal Services	-	209,215	209,215
Contractual Services	436,700	561,309	998,009
Claims	-	12,720,926	12,720,926
Total Operating Expenses	436,700	13,491,450	13,928,150
Income (Loss) Before Transfers	(381,380)	(1,977,299)	(2,358,679)
Transfers In	-	108,343	108,343
Change in Net Position	(381,380)	(1,868,956)	(2,250,336)
Net Position Beginning of Year	2,229,852	1,379,495	3,609,347
Net Position End of Year	$ 1,848,472	$ (489,461)	$ 1,359,011

Erie County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2025

	Compensation Retro Reserve Fund	Self-Insurance Fund	Totals
Cash Flows from Operating Activities			
Cash Received from Customers	$ -	$ 11,494,085	$ 11,494,085
Cash Received from Other Operating Receipts	55,320	20,066	75,386
Cash Payments to Employees for Services and Benefits	-	(208,968)	(208,968)
Cash Payments for Contractual Services	(473,681)	(578,067)	(1,051,748)
Cash Payments for Claims	-	(12,826,398)	(12,826,398)
Net Cash Provided by (Used for) Operating Activities	(418,361)	(2,099,282)	(2,517,643)
Cash Flows from Noncapital Financing Activities			
Transfers In	-	108,343	108,343
Net Increase (Decrease) in Cash and Investments	(418,361)	(1,990,939)	(2,409,300)
Cash and Investments Beginning of Year	1,919,896	3,510,976	5,430,872
Cash and Investments End of Year	$ 1,501,535	$ 1,520,037	$ 3,021,572

	Compensation Retro Reserve Fund	Self-Insurance Fund	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	$ (381,380)	$ (1,977,299)	$ (2,358,679)
Adjustments:			
(Increase) Decrease in Assets and Deferred Outflows:			
Prepaid Items	(41,948)	-	(41,948)
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	3,600	(16,758)	(13,158)
Accrued Wages	-	194	194
Due to Other Governments	1,367	53	1,420
Claims Payable	-	(105,472)	(105,472)
Net Cash Provided by (Used For) Operating Activities	$ (418,361)	$ (2,099,282)	$ (2,517,643)

Fiduciary Funds
Combining Statements and
Individual Fund Schedule of
Revenues, Expenses and Changes
In Net Position - Budget
(Non-GAAP Basis) and Actual

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Erie County, Ohio

Combining Statements –
Fiduciary Funds

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, and/or other governments.

Private Purpose Trust Fund

Bluecoat Trust Fund
To account for assets held by the County to provide assistance to families of fallen officers. Since the County only maintains one private purpose trust fund, no combining statements are presented.

Custodial Funds

Undivided Tax Fund
To account for the collection of various taxes, excluding Erie County.

Undivided Local Government Fund
To account for the collection and distribution of local government funds to subdivisions.

Care Facility Fund
To account for income of residents of the Erie County Care Facility.

Health Fund
To account for the funds and subfunds of the Erie County General Health District for which the County Auditor serves as ex-officio fiscal agent.

Metroparks Fund
To account for the revenues and expenses of the Erie County Park District.

Regional Planning Fund
To account for resources received for the operation of the regional planning commission.

Soil and Water Conservation Fund
To account for the Erie County Soil and Water Conservation District for which the County Auditor is the fiscal agent.

Family and Children First Fund
To account for the Family and Children First Council for which the County (Erie County Job and Family Services) acts as administrative agent.

Ohio Housing Fund
To account for fees collected by the County Recorder for the State of Ohio.

Custodial Funds (continued)

Subdivisions Fund
To account for the payment of all tax settlements to the subdivisions.

Fines Distribution Fund
To account for fees collected by the local municipal courts to be distributed with a portion paid to local law enforcement and the Erie County Law Library Association.

Clerk of Courts Landbank Fees Fund
To account for the expenses related to foreclosed parcels transferred to the Erie County Land Reutilization Corporation (Landbank).

Resident's Account Fund
To account for the personal accounts of residents of the Erie County Care Facility.

County Court Fund
To account for resources received by the various county courts and distributed to the applicable individuals or agencies.

Sheriff Fund
To account for the personal accounts of the inmates.

Adult Probation Fund
To account for the adult probation restitution account.

Ohio Elections Commission Fund
To account for monies received from the State to be used by the Board of Elections for planning future elections.

Township Resurfacing Fund
To account for road resurfacing.

Miscellaneous Custodial Fund
To account for various resources collected and distributed to other agencies.

Erie County, Ohio

Schedule of Revenues, Expenses and Changes
in Net Position - Budget (Non-GAAP Basis) and Actual
Bluecoat Trust Fund
For the Year Ended December 31, 2025

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	$ -	$ 1,899	$ 1,899
Change in Net Position	-	1,899	1,899
Net Position (Deficit) Beginning of Year	61,738	61,738	-
Net Position (Deficit) End of Year	$ 61,738	$ 63,637	$ 1,899

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2025

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	$ 6,553,642	$ -	$ 16,365	$ 5,815,081	$ 91,041
Cash and Cash Equivalents in Segregated Accounts	-	-	-	32,251	-
Taxes Receivable	151,398,414	-	-	1,875,479	2,397,318
Due from Other Governments	944,533	2,560,899	-	104,591	65,405
Special Assessments Receivable	3,632,122	-	-	-	-
Total Assets	162,528,711	2,560,899	16,365	7,827,402	2,553,764
Liabilities					
Due to Other Governments	13,359,609	2,560,899	-	-	-
Total Liabilities	13,359,609	2,560,899	-	-	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	149,169,102	-	-	1,847,421	2,371,838
Total Deferred Inflows of Resources	149,169,102	-	-	1,847,421	2,371,838
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	-	-	16,365	5,979,981	181,926
Total Net Position	$ -	$ -	$ 16,365	$ 5,979,981	$ 181,926

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2025

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Fund	Subdivisions Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	$ 986,205	$ 17,061	$ 344,975	$ -	$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	986,205	17,061	344,975	-	-
Liabilities					
Due to Other Governments	-	-	-	-	-
Total Liabilities	-	-	-	-	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	986,205	17,061	344,975	-	-
Total Net Position	$ 986,205	$ 17,061	$ 344,975	$ -	$ -

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2025

	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
Assets					
Equity in Pooled Cash and Cash Equivalents	$ -	$ -	$ -	$ -	$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	44,971	2,950,976	37,498
Taxes Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Total Assets	-	-	44,971	2,950,976	37,498
Liabilities					
Due to Other Governments	-	-	-	2,950,976	-
Total Liabilities	-	-	-	2,950,976	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	-	-	44,971	-	37,498
Total Net Position	$ -	$ -	$ 44,971	$ -	$ 37,498

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2025

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	$ -	$ 30	$ 11,864	$ -	$ 13,836,264
Cash and Cash Equivalents in Segregated Accounts	97,337	-	-	-	3,163,033
Taxes Receivable	-	-	-	-	155,671,211
Due from Other Governments	-	-	-	-	3,675,428
Special Assessments Receivable	-	-	-	-	3,632,122
Total Assets	97,337	30	11,864	-	179,978,058
Liabilities					
Due to Other Governments	-	-	-	-	18,871,484
Total Liabilities	-	-	-	-	18,871,484
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	153,388,361
Total Deferred Inflows of Resources	-	-	-	-	153,388,361
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	97,337	30	11,864	-	7,718,213
Total Net Position	$ 97,337	$ 30	$ 11,864	$ -	$ 7,718,213

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Additions					
Interest	$ -	$ -	$ -	$ -	$ -
Intergovernmental	2,127,165	4,917,727	-	-	-
Amounts Received as Fiscal Agent	-	-	-	21,934,105	2,559,070
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	143,842,982	-	-	-	-
Amounts Received for Others	-	-	162,527	-	-
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	-
Total Additions	145,970,147	4,917,727	162,527	21,934,105	2,559,070
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions to Participants	-	-	148,861	-	-
Refunds - Expense	239,728	-	-	-	-
Custodial Fund Disbursements	-	-	-	-	-
Distributions as Fiscal Agent	-	-	-	22,686,255	2,685,560
Distributions of State Funds to Other Goverments	2,118,563	4,917,727	-	-	-
Distributions to the State of Ohio	-	-	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	143,611,856	-	-	-	-
Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Deductions	145,970,147	4,917,727	148,861	22,686,255	2,685,560
Change in Net Position	-	-	13,666	(752,150)	(126,490)
Net Position Beginning of Year	-	-	2,699	6,732,131	308,416
Net Position End of Year	$ -	$ -	$ 16,365	$ 5,979,981	$ 181,926

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Fund	Subdivisions Fund
Additions					
Interest	$ -	$ -	$ -	$ -	$ -
Intergovernmental	-	-	600	352,183	-
Amounts Received as Fiscal Agent	667,452	460,023	606,782	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	145,666,662
Amounts Received for Others	-	-	-	-	2,186,022
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	-
Total Additions	667,452	460,023	607,382	352,183	147,852,684
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions to Participants	-	-	-	-	-
Refunds - Expense	-	-	-	-	-
Custodial Fund Disbursements	-	-	-	-	-
Distributions as Fiscal Agent	990,500	464,815	657,792	-	-
Distributions of State Funds to Other Goverments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	354,994	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	147,852,684
Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Deductions	990,500	464,815	657,792	354,994	147,852,684
Change in Net Position	(323,048)	(4,792)	(50,410)	(2,811)	-
Net Position Beginning of Year	1,309,253	21,853	395,385	2,811	-
Net Position End of Year	$ 986,205	$ 17,061	$ 344,975	$ -	$ -

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
Additions					
Interest	$ -	$ -	$ -	$ 36,515	$ -
Intergovernmental	-	-	-	-	-
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	8,217,957	-
Fines & Forfeitures for Other Governments	17,526	-	-	5,638,517	-
Property Tax Collections for Other Governments	-	-	-	-	-
Amounts Received for Others	-	-	-	21,634	470,339
Custodial Receipts	-	-	764,525	104,561	-
Other	-	-	-	36,053	-
Total Additions	17,526	-	764,525	14,055,237	470,339
Deductions					
Administrative Expenses	-	-	-	1,194	154,289
Distributions to Participants	-	-	762,465	-	-
Refunds - Expense	-	-	-	89,827	-
Custodial Fund Disbursements	-	-	-	-	-
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Goverments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	392,856	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	9,808,155	-
Fines & Forfeitures Distributions to Other Governments	17,526	-	-	2,484,536	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Distributions to Other Governments	-	-	-	1,036,379	203,132
Distributions to Individuals	-	-	-	21,634	114,040
Other Distributions	-	-	-	11,534	-
Miscellaneous	-	-	-	209,122	-
Total Deductions	17,526	-	762,465	14,055,237	471,461
Change in Net Position	-	-	2,060	-	(1,122)
Net Position Beginning of Year	-	-	42,911	-	38,620
Net Position End of Year	$ -	$ -	$ 44,971	$ -	$ 37,498

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2025

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total
Additions					
Interest	$ -	$ -	$ -	$ -	$ 36,515
Intergovernmental	-	-	-	-	7,397,675
Amounts Received as Fiscal Agent	-	-	-	-	26,227,432
Licenses, Permits & Fees for Other Governments	-	2,490	-	-	8,220,447
Fines & Forfeitures for Other Governments	-	-	-	-	5,656,043
Property Tax Collections for Other Governments	-	-	-	-	289,509,644
Amounts Received for Others	170,577	-	-	-	3,011,099
Custodial Receipts	-	-	732,412	2,565	1,604,063
Other	-	-	-	-	36,053
Total Additions	170,577	2,490	732,412	2,565	341,698,971
Deductions					
Administrative Expenses	-	-	-	-	155,483
Distributions to Participants	-	-	-	-	911,326
Refunds - Expense	-	-	-	-	329,555
Custodial Fund Disbursements	-	-	720,548	2,565	723,113
Distributions as Fiscal Agent	-	-	-	-	27,484,922
Distributions of State Funds to Other Goverments	-	-	-	-	7,036,290
Distributions to the State of Ohio	-	-	-	-	747,850
Licenses, Permits & Fees Distributions to Other Governments	-	2,460	-	-	9,810,615
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	2,502,062
Property Tax Distributions to Other Governments	-	-	-	-	291,464,540
Distributions to Other Governments	-	-	-	-	1,239,511
Distributions to Individuals	-	-	-	-	135,674
Other Distributions	163,339	-	-	-	174,873
Miscellaneous	-	-	-	-	209,122
Total Deductions	163,339	2,460	720,548	2,565	342,924,936
Change in Net Position	7,238	30	11,864	-	(1,225,965)
Net Position Beginning of Year	90,099	-	-	-	8,944,178
Net Position End of Year	$ 97,337	$ 30	$ 11,864	$ -	$ 7,718,213

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STATISTICAL SECTION

Statistical Section

This part of Erie County, Ohio's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>**Contents**</u> <u>**Page(s)**</u>

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

NOTES:
With the implementation of GASB 75 in 2018, the calculation of OPEB expense has changed; however, government-wide expenses for 2017 and prior years were not restated to reflect this change.

Erie County, Ohio
Net Position by Component
Last Ten Years
(Accrual Basis of Accounting)

	2025	2024	Restated 2023	2022
Governmental Activities				
Net Investment in Capital Assets	$ 53,842,662	$ 54,744,627	$ 52,804,263	$ 50,035,560
Restricted	59,088,612	53,697,597	50,319,579	47,293,748
Unrestricted	(16,870,256)	(19,937,099)	(22,997,966)	(26,555,037)
Total Governmental Activites Net Position	96,061,018	88,505,125	80,125,876	70,774,271
Business-Type Activities				
Net Investment in Capital Assets	$ 72,335,538	$ 56,815,247	$ 57,505,001	$ 54,428,805
Restricted	1,087,787	418,277	-	-
Unrestricted (Deficit)	45,136,649	56,326,585	35,019,792	22,285,945
Total Business-Type Activites Net Position	118,559,974	113,560,109	92,524,793	76,714,750
Primary Government				
Net Investment in Capital Assets	$ 126,178,200	$ 111,559,874	$ 110,309,264	$ 104,464,365
Restricted	60,176,399	54,115,874	50,319,579	47,293,748
Unrestricted	28,266,393	36,389,486	12,021,826	(4,269,092)
Total Primary Government Net Position	$ 214,620,992	$ 202,065,234	$ 172,650,669	$ 147,489,021

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.
The County reported the impact of GASB Statement No. 84 beginning in 2018.
The County restated 2023 for a decrease in the landfill liability due to increasing the capacity to accept solid waste.

	2021	2020	2019	Restated 2018	Restated 2017	Restated 2016
	$ 49,483,295	$ 49,602,549	$ 51,435,300	$ 47,326,384	$ 40,339,246	$ 40,378,103
	44,859,107	37,517,091	34,261,595	30,551,433	30,599,841	28,463,241
	(35,361,870)	(64,417,862)	(42,877,089)	(32,845,065)	(37,948,797)	(1,469,579)
	58,980,532	22,701,778	42,819,806	45,032,752	32,990,290	67,371,765
	$ 54,489,804	$ 54,976,930	$ 54,548,437	$ 54,201,164	$ 51,057,978	$ 48,149,645
	-	-	-	-	-	-
	12,444,384	4,217,308	1,238,480	1,285,188	3,323,135	8,901,329
	66,934,188	59,194,238	55,786,917	55,486,352	54,381,113	57,050,974
	$ 103,973,099	$ 104,579,479	$ 105,983,737	$ 101,527,548	$ 91,397,224	$ 88,527,748
	44,859,107	37,517,091	34,261,595	30,551,433	30,599,841	28,463,241
	(22,917,486)	(60,200,554)	(41,638,609)	(31,559,877)	(34,625,662)	7,431,750
	$ 125,914,720	$ 81,896,016	$ 98,606,723	$ 100,519,104	$ 87,371,403	$ 124,422,739

Erie County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2025	2024	Restated 2023	2022
Expenses				
Governmental Activities				
General Government:				
Legislative and Executive	$ 18,740,181	$ 21,357,937	$ 22,466,614	$ 18,566,718
Judicial	11,054,183	10,590,982	10,488,228	7,176,424
Intergovernmental	-	-	-	-
Public Safety	20,217,497	16,571,884	15,780,955	10,241,686
Public Works	9,082,446	8,010,077	8,645,420	6,877,885
Health	18,833,522	17,824,083	16,236,654	16,809,665
Human Services	15,659,635	13,893,981	13,409,329	9,169,075
Economic Development	856,474	781,384	1,153,356	544,482
Other	-	-	1,055	-
Interest and Fiscal Charges	1,349,837	1,425,670	1,225,105	1,567,818
Total Governmental Activities Expenses	95,793,775	90,455,998	89,406,716	70,953,753
Business-Type Activities				
Sewer	$ 8,955,098	$ 7,369,787	$ 9,052,843	$ 9,859,907
Water	10,166,864	8,837,311	8,992,476	8,627,244
Landfill	4,502,026	4,100,371	(2,118,229)	3,914,949
Care Facility	11,901,640	13,304,735	11,734,796	7,740,946
Total Business-Type Activities Expenses	35,525,628	33,612,204	27,661,886	30,143,046
Total Primary Government Expenses	131,319,403	124,068,202	117,068,602	101,096,799
Program Revenues				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	$ 5,423,654	$ 4,650,156	$ 4,375,384	$ 5,764,775
Judicial	2,143,195	2,457,619	4,132,605	3,805,017
Public Safety	2,899,082	2,326,443	369,210	426,077
Public Works	1,114,277	1,141,588	1,124,614	907,731
Health	1,078,856	777,299	1,131,975	430,145
Human Services	71,899	150,380	80,584	493,238
Economic Development	10,292	118,580	107,274	79,511
Total Charges for Services	12,741,255	11,622,065	11,321,646	11,906,494
Operating Grants, Contributions, and Interest	33,795,217	44,532,954	31,562,269	27,923,102
Capital Grants and Contributions	-	-	-	-
Total Governmental Activities Program Revenues	46,536,472	56,155,019	42,883,915	39,829,596

2021	2020	2019	2018	2017	2016
$ 14,085,683	$ 48,218,028	$ 16,578,586	$ 16,949,075	$ 35,157,339	$ 17,421,519
4,960,037	8,461,419	10,913,259	9,506,557	9,702,504	8,774,055
-	16,305	863,632	851,458	593,396	600,274
6,552,200	12,613,411	16,565,002	14,402,764	14,678,027	12,756,289
6,077,952	7,258,571	9,390,967	6,701,116	5,428,218	6,237,715
7,887,946	9,771,175	9,698,628	8,930,501	9,589,391	9,175,263
6,741,934	10,006,147	11,906,866	10,599,234	10,703,060	10,615,895
730,059	712,848	1,201,152	1,009,381	158,530	886,930
758	3,693	-	-	-	-
1,776,489	1,919,100	1,908,936	1,398,367	612,038	1,235,752
48,813,058	98,980,697	79,027,028	70,348,453	86,622,503	67,703,692
$ 7,424,855	$ 8,365,793	$ 8,996,961	$ 9,212,970	$ 7,577,189	$ 9,495,001
8,615,889	8,885,782	9,798,185	9,020,317	8,352,156	8,105,896
3,723,844	4,624,282	4,404,753	4,641,268	5,093,701	5,168,342
6,080,816	8,265,309	11,075,014	9,264,567	9,304,012	8,174,906
25,845,404	30,141,166	34,274,913	32,139,122	30,327,058	30,944,145
74,658,462	129,121,863	113,301,941	102,487,575	116,949,561	98,647,837
$ 6,122,058	$ 5,492,698	$ 5,492,874	$ 5,040,041	$ 2,900,854	$ 3,755,732
2,046,101	1,986,482	2,457,680	2,338,776	2,578,914	2,342,033
1,869,670	1,751,152	1,842,246	2,084,646	1,650,524	1,621,268
1,205,756	1,105,920	1,039,567	1,459,212	885,292	987,082
348,694	391,469	368,483	645,811	360,085	349,667
390,284	720,536	525,346	396,590	358,386	527,350
7,073	6,960	9,378	7,748	8,146	7,622
11,989,636	11,455,217	11,735,574	11,972,824	8,742,201	9,590,754
25,828,524	26,393,072	24,610,967	20,247,249	20,982,924	19,498,247
770,306	4,003,352	764,816	9,205,576	570,780	2,504,731
38,588,466	41,851,641	37,111,357	41,425,649	30,295,905	31,593,732

Erie County, Ohio
Changes in Net Position
Last Ten Years
(Accrual Basis of Accounting)

	2025	2024	Restated 2023	2022
Business-Type Activities				
Charges for Services				
Sewer	$ 10,686,401	$ 10,613,365	$ 10,320,118	$ 9,599,983
Water	10,808,133	10,158,643	10,023,877	9,405,009
Landfill	6,657,279	6,490,155	6,129,597	6,903,016
Care Facility	12,129,136	12,026,882	11,429,976	8,563,919
Total Charges for Services	40,280,949	39,289,045	37,903,568	34,471,927
Operating Grants, Contributions, and Interest	37,398	201,050	605,317	487,493
Capital Grants and Contributions	-	2,651,292	750,250	406,804
Total Business-Type Activities Program Revenues	40,318,347	42,141,387	39,259,135	35,366,224
Total Primary Government Program Revenues	86,854,819	98,296,406	82,143,050	75,195,820
Net (Expense) Revenue				
Governmental Activities	(49,257,303)	(34,300,979)	(46,522,801)	(31,124,157)
Business-Type Activities	4,792,719	8,529,183	11,597,249	5,223,178
Total Primary Government Net Expense	(44,464,584)	(25,771,796)	(34,925,552)	(25,900,979)
General Revenues and Other Changes in Net Position				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	-	4,239,686	5,611,164	5,320,335
Developmental Disabilities	6,798,828	5,501,967	6,518,523	5,353,033
Alcohol, Drug Addiction and Mental Health	2,399,689	2,058,363	2,525,379	2,530,961
Senior Citizens	1,676,610	1,398,568	1,685,577	1,618,412
Hotel/Motel Taxes	5,490,217	5,729,475	7,929,094	7,742,734
Payment in Lieu of Taxes	608,674	475,456	611,361	620,590
Permissive Sales Taxes	24,057,994	22,631,289	22,477,185	21,633,456
Grants and Entitlements not Restricted to Specific Programs	4,697,140	4,052,110	4,192,061	4,519,050
Interest	8,810,038	6,304,909	6,848,597	(4,728,117)
Other	2,274,734	2,366,532	1,484,628	1,807,764
Special Item	-	-	-	-
Transfers	(728)	(12,078,127)	(4,009,163)	(3,500,322)
Total Governmental Activities	$ 56,813,196	$ 42,680,228	$ 55,874,406	$ 42,917,896
Business-Type Activities				
Interest	$ -	$ -	$ -	$ -
Other	206,418	428,006	203,631	1,057,062
Transfers	728	12,078,127	4,009,163	3,500,322
Total Business-Type Activities	207,146	12,506,133	4,212,794	4,557,384
Total Primary Government	57,020,342	55,186,361	60,087,200	47,475,280
Change in Net Position				
Governmental Activities	7,555,893	8,379,249	9,351,605	11,793,739
Business-Type Activities	4,999,865	21,035,316	15,810,043	9,780,562
Total Primary Government	$ 12,555,758	$ 29,414,565	$ 25,161,648	$ 21,574,301

Note: Based on a change in fund classification in 2016, the County's hotel tax levy is now reported with the County's governmental funds.
Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018.
Expenses are first impacted by the implementation of GASB Statement No. 84 beginning in 2019.
2023 expenses were restated for the decrease in the landfill postclosure liability.

2021	2020	2019	2018	2017	2016
$ 8,735,064	$ 8,399,565	$ 8,356,216	$ 7,898,729	$ 7,463,273	$ 7,933,920
9,445,054	8,390,521	8,485,753	8,468,477	8,437,155	8,838,286
6,727,642	5,874,528	5,837,699	6,676,119	5,946,252	6,542,044
7,997,317	9,511,388	9,520,163	9,191,092	8,519,063	8,332,305
32,905,077	32,176,002	32,199,831	32,234,417	30,365,743	31,646,555
195,853	1,142,066	-	-	-	-
-	662	122,795	191,543	623,230	3,715,845
33,100,930	33,318,730	32,322,626	32,425,960	30,988,973	35,362,400
71,689,396	75,170,371	69,433,983	73,851,609	61,284,878	66,956,132
(10,224,592)	(57,129,056)	(41,915,671)	(28,922,804)	(56,326,598)	(36,109,960)
7,255,526	3,177,564	(1,952,287)	286,838	661,915	4,418,255
(2,969,066)	(53,951,492)	(43,867,958)	(28,635,966)	(55,664,683)	(31,691,705)
5,083,649	4,915,449	4,436,519	4,292,370	5,511,037	5,505,011
4,114,906	6,427,250	6,189,540	6,285,155	5,806,441	4,690,109
-	-	-	-	-	-
1,147,581	1,028,025	925,076	910,341	891,706	900,966
5,497,213	1,336,476	3,526,812	4,822,021	4,441,125	6,023,199
553,661	830,091	2,045,472	2,057,193	1,809,838	1,876,965
20,675,937	15,181,533	16,497,483	16,103,049	15,965,925	16,054,612
4,166,899	3,500,010	3,646,483	2,956,528	3,532,798	3,190,432
(563,653)	2,318,536	2,734,715	1,696,998	868,581	514,266
2,084,667	1,474,375	1,799,736	1,509,529	1,423,175	1,461,653
3,744,488	-	-	-	-	-
(2,002)	(717)	(2,099,111)	(611,120)	(278,508)	(299,371)
$ 46,503,346	$ 37,011,028	$ 39,702,725	$ 40,022,064	$ 39,972,118	$ 39,917,842
$ -	$ -	$ -	$ 2,145	$ 19,355	$ 19,769
482,422	229,040	153,741	205,136	327,507	543,823
2,002	717	2,099,111	611,120	278,508	299,371
484,424	229,757	2,252,852	818,401	625,370	862,963
46,987,770	37,240,785	41,955,577	40,840,465	40,597,488	40,780,805
36,278,754	(20,118,028)	(2,212,946)	11,099,260	(16,354,480)	3,807,882
7,739,950	3,407,321	300,565	1,105,239	1,287,285	5,281,218
$ 44,018,704	$ (16,710,707)	$ (1,912,381)	$ 12,204,499	$ (15,067,195)	$ 9,089,100

Erie County, Ohio
Fund Balances
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022
General Fund				
Nonspendable	$ 1,263,037	$ 1,204,350	$ 1,330,735	$ 1,305,801
Restricted	585,005	354,956	321,227	253,410
Committed	2,602,597	2,294,013	2,294,500	1,807,849
Assigned	6,970,114	8,313,955	10,883,518	10,431,611
Unassigned	25,254,403	17,978,437	10,128,543	6,941,184
Total General Fund	36,675,156	30,145,711	24,958,523	20,739,855
All Other Governmental Funds				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	45,226,897	45,204,393	43,165,339	41,207,838
Committed	2,886,357	2,686,357	2,686,357	2,136,357
Assigned	20,591	20,591	20,591	20,591
Unassigned (Deficit)	(614,579)	(259,806)	(71,919)	(49,921)
Total All Other Governmental Funds	47,519,266	47,651,535	45,800,368	43,314,865
Total Governmental Funds	$ 84,194,422	$ 77,797,246	$ 70,758,891	$ 64,054,720

Note: The County implemented GASB Statement No. 84 in 2019. The 2018 amounts were restated to reflect this implementation.

			Restated 2018		
2021	2020	2019		2017	2016
$ 1,547,867	$ 1,562,874	$ 1,766,146	$ 3,858,497	$ 2,486,812	$ 1,976,060
208,398	245,992	5,282,310	24,536,378	2,435,000	-
1,324,549	910,434	487,428	407,432	381,329	417,807
10,573,584	5,355,355	3,580,295	3,666,691	2,532,284	2,220,890
11,214,573	12,199,297	8,029,002	6,253,850	10,927,399	10,989,023
24,868,971	20,273,952	19,145,181	38,722,848	18,762,824	15,603,780
$ 274,527	$ 203,113	$ 278,886	$ 242,400	$ 267,881	$ 166,904
37,730,885	32,884,970	29,175,101	26,863,412	23,812,822	22,707,883
1,586,357	1,036,357	736,357	784,553	984,553	900,000
20,591	20,591	20,591	413,891	819,284	1,357,953
(39,313)	(114,459)	(66,880)	(68,333)	(152,597)	(313,556)
39,573,047	34,030,572	30,144,055	28,235,923	25,731,943	24,819,184
$ 64,442,018	$ 54,304,524	$ 49,289,236	$ 66,958,771	$ 44,494,767	$ 40,422,964

Erie County, Ohio

Changes in Fund Balance
Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2025	2024	2023	2022
Revenues				
Property Taxes	$ 11,140,577	$ 15,807,165	$ 15,491,614	$ 14,501,811
Hotel/Motel Taxes	5,490,217	5,729,475	7,929,094	7,742,734
Permissive Sales Taxes	23,977,099	22,611,434	22,319,170	21,549,335
Payment in Lieu of Taxes	608,674	475,456	611,361	620,590
Special Assessments	350,934	373,754	375,480	370,083
Charges for Services	9,296,208	8,854,715	8,306,376	9,641,276
Fines and Forfeitures	826,272	862,880	1,193,563	478,073
Licenses and Permits	1,775,540	1,537,089	1,470,672	1,613,965
Intergovernmental	32,746,673	43,798,056	33,081,313	30,589,908
Interest	8,985,071	6,431,808	6,926,326	(4,689,910)
Rent	-	-	-	-
Contributions and Donations	2,712,245	2,692,822	2,685,437	2,667,201
Other	2,267,542	14,442,421	1,484,628	1,807,764
Total Revenues	100,177,052	123,617,075	101,875,034	86,892,830
Expenditures				
Current:				
General Government:				
Legislative and Executive	$ 17,380,172	$ 19,781,181	$ 21,772,566	$ 21,036,364
Judicial	10,414,105	10,084,814	9,792,201	9,328,228
Intergovernmental	-	-	-	-
Public Safety	18,793,697	27,671,845	14,908,679	13,882,306
Public Works	7,944,309	6,737,249	8,478,018	7,563,893
Health	18,050,680	17,625,031	15,816,025	16,378,851
Human Services	15,109,435	13,496,821	12,874,317	10,748,625
Economic Development	856,474	781,384	1,153,356	544,482
Other	-	-	1,055	-
Capital Outlay	2,376,137	4,785,813	2,812,025	1,232,890
Debt Service:				
Principal Retirement	1,997,835	1,858,175	1,776,321	2,914,187
Interest and Fiscal Charges	1,349,837	1,425,670	1,497,224	1,610,336
Refund Escrow	-	-	-	-
Total Expenditures	94,272,681	104,247,983	90,881,787	85,240,162
Excess of Revenues Over (Under) Expenditures	5,904,371	19,369,092	10,993,247	1,652,668
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	$ 30,661	$ 11,419	$ 41,013	$ 1,556,669
Refunding Bonds Issued	-	-	-	-
Issuance of Revenue Bonds	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Inception of Lease	571,215	-	-	-
Transfers In	2,985,455	3,781,104	3,159,737	4,221,416
Transfers Out	(3,094,526)	(16,123,260)	(7,489,826)	(7,818,051)
Total Other Financing Sources (Uses)	492,805	(12,330,737)	(4,289,076)	(2,039,966)
Special Item	-	-	-	-
Changes in Fund Balance	$ 6,397,176	$ 7,038,355	$ 6,704,171	$ (387,298)
Debt Service as a Percentage of Noncapital Expenditures	4%	3%	4%	6%

2021	2020	2019	2018	2017	2016
$ 9,283,944	$ 12,123,138	$ 11,573,013	$ 11,515,408	$ 11,160,877	$ 9,588,948
5,497,213	714,728	2,890,826	4,822,021	4,441,126	6,023,199
20,101,466	15,751,681	17,072,102	16,050,957	16,232,247	15,840,772
553,661	830,091	2,045,472	2,057,193	1,809,838	1,876,964
382,897	358,322	317,931	285,091	245,043	295,528
9,223,296	9,083,427	9,520,453	9,237,976	8,465,627	9,541,123
526,968	411,929	531,385	428,984	496,998	518,617
1,736,776	1,570,599	1,188,744	1,395,202	1,256,488	1,213,149
26,286,416	29,681,301	24,793,010	27,314,111	22,522,887	22,163,535
(536,047)	2,366,727	2,796,895	1,743,206	868,582	610,081
90,000	90,000	95,915	578,996	-	-
2,498,848	4,503,209	2,599,352	6,921,237	3,565,650	2,000,000
2,088,637	1,472,741	1,801,735	1,505,573	1,487,089	1,478,222
77,734,075	78,957,893	77,226,833	83,855,955	72,552,452	71,150,138
$ 16,917,535	$ 17,469,101	$ 36,500,193	$ 22,578,983	$ 16,385,818	$ 16,346,246
9,137,232	9,273,326	9,018,004	9,227,758	9,227,312	8,456,088
-	16,305	863,632	851,458	593,396	600,274
13,054,710	13,476,507	13,056,265	13,246,678	13,173,770	12,548,088
8,016,543	8,974,230	7,935,629	10,703,597	5,372,250	5,703,464
9,867,748	9,420,782	8,559,538	8,559,458	9,086,355	8,963,408
10,059,913	10,181,096	10,523,248	10,325,018	10,187,733	10,469,468
730,059	712,848	1,150,705	1,009,381	158,530	867,626
758	3,693	-	-	-	-
123,778	371,602	641,745	3,292,684	1,003,498	19,877,120
1,620,513	2,182,800	2,546,081	1,930,165	1,866,333	1,833,320
1,747,094	1,816,460	1,926,025	1,261,630	1,223,969	1,188,374
450,250	-	-	-	-	-
71,726,133	73,898,750	92,721,065	82,986,810	68,278,964	86,853,476
6,007,942	5,059,143	(15,494,232)	869,145	4,273,488	(15,703,338)
$ 43,537	$ 13,615	$ 23,402	$ 43,168	$ 44,550	$ 119,977
1,345,000	-	-	-	4,025,000	-
-	-	-	21,300,000	-	17,410,000
-	-	-	-	380,661	-
(1,295,111)	-	-	-	(4,347,469)	-
-	-	-	-	-	-
3,388,625	2,537,482	1,956,100	2,375,759	2,702,329	2,236,154
(3,390,627)	(2,594,952)	(4,154,805)	(3,067,270)	(3,006,756)	(2,350,000)
91,424	(43,855)	(2,175,303)	20,651,657	(201,685)	17,416,131
4,038,128	-	-	-	-	-
$ 10,137,494	$ 5,015,288	$ (17,669,535)	$ 21,520,802	$ 4,071,803	$ 1,712,793
5%	6%	6%	5%	5%	4%

Erie County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

	Real Property			Public Utility Personal Property	
	Assessed Value				
Collection Year	Residential/ Agricultural	Commercial/Industrial Public Utility	Estimated Actual Value	Assessed Value	Estimated Actual Value
2025	$ 2,437,885,240	$ 644,527,130	$ 8,806,892,486	$ 258,102,340	$ 293,298,114
2024	1,863,844,950	531,157,700	6,842,864,714	304,925,440	346,506,182
2023	1,840,635,100	512,519,230	6,723,298,086	302,094,220	343,288,886
2022	1,813,220,870	485,047,640	6,566,481,457	295,861,590	336,206,352
2021	1,625,769,690	481,388,120	6,020,450,886	314,033,820	356,856,614
2020	1,606,817,240	479,554,700	5,961,062,686	283,997,940	322,724,932
2019	1,594,748,580	446,317,920	5,831,618,571	116,921,530	132,865,375
2018	1,535,922,560	437,695,230	5,638,907,971	106,317,450	120,815,284
2017	1,527,646,830	433,538,360	5,603,386,257	94,671,810	107,581,602
2016	1,521,963,010	428,179,330	5,571,835,257	79,909,280	90,806,000

Source: Erie County Auditor

(1) Since each type of property has its own direct rate, a weighted average of the separate rates is presented. See S-14 for the direct rate by property type.

Note: Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax was assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent of actual value for machinery and equipment and 23 percent for inventory.

Total			
Assessed Value	Estimated Actual Value	Ratio of Assessed to Actual Value	Weighted Average Tax Rate (1)
$ 3,340,514,710	$ 9,100,190,599	36.71%	$ 4.87
2,699,928,090	7,189,370,896	37.55	8.04
2,655,248,550	7,066,586,972	37.57	8.20
2,594,130,100	6,902,687,809	37.58	7.91
2,421,191,630	6,377,307,499	37.97	7.36
2,370,369,880	6,283,787,618	37.72	8.84
2,157,988,030	5,964,483,946	36.18	8.82
2,079,935,240	5,759,723,256	36.11	9.00
2,055,857,000	5,710,967,859	36.00	9.00
2,030,051,620	5,662,641,257	35.85	8.48

Erie County, Ohio

Property Tax Rates - Direct and Overlapping Governments

(Per $1,000 of Assessed Value)

Last Ten Years

	2025	2024	2023	2022
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	$ 1.9032	$ 2.3567	$ 2.3698	$ 1.9558
Commericial/Industrial	2.3295	2.5868	2.6072	2.2229
Tangible/Public Utility Personal	2.8750	2.7500	2.7500	2.2500
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.4958	0.6418	0.6454	0.6510
Commericial/Industrial	0.6023	0.6992	0.7047	0.7343
Tangible/Public Utility Personal	0.7500	2.7500	0.7500	0.7500
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	0.7132	0.9233	0.9285	0.9365
Commericial/Industrial	0.8773	1.0184	1.0265	1.0697
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.6335	0.8211	0.8254	0.8321
Commericial/Industrial	0.7949	0.9268	0.9340	0.9702
Tangible/Public Utility Personal	1.0000	1.0000	1.0000	1.0000
Alcohol, Drug Addiction, and Mental Health and Recovery Board				
Effective Millage Rates				
Residential/Agricultural	0.7217	0.9500	0.9545	0.9792
Commericial/Industrial	0.9064	1.1071	1.1158	1.1643
Tangible/Public Utility Personal	1.2000	1.2000	1.2000	1.2000
Total Voted Millage				
Total Effective Voted Millage by Type of Property				
Residential/Agricultural	4.4674	5.6930	5.7237	5.3546
Commericial/Industrial	5.5103	6.3382	6.3881	6.1614
Tangible/Public Utility Personal	6.9250	6.8000	6.8000	6.3000
Unvoted Millage				
General Fund	0.0000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	4.4674	7.6930	8.0237	7.6546
Commericial/Industrial	5.5103	8.6382	8.6881	8.4614
Tangible/Public Utility Personal	6.9250	9.1000	9.1000	8.6000
Total Weighted Average Tax Rate	4.8652	8.0400	8.2016	7.9138

2021	2020	2019	2018	2017	2016
$ 1.4465	$ 2.9061	$ 2.9082	$ 2.9990	$ 3.0000	$ 2.4098
1.4931	2.9791	2.9819	3.0000	3.0000	2.6319
1.5000	3.0000	3.0000	3.0000	3.0000	3.0000
0.4723	0.4744	0.4747	0.4896	0.4897	0.4897
0.4899	0.4887	0.4892	0.4921	0.4914	0.4909
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000
1.0390	1.0437	1.0444	1.0770	1.0774	1.0772
1.0777	1.0751	1.0762	1.0827	1.0811	1.0799
1.1000	1.1000	1.1000	1.1000	1.1000	1.1000
0.9247	0.9285	0.9291	0.9614	0.9618	0.9618
0.9769	0.9729	0.9731	0.9858	0.9840	0.9828
1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
1.0864	1.0935	1.0958	1.1501	1.1526	1.1541
1.1731	1.1743	1.1764	1.1825	1.1825	1.1832
1.2000	1.2000	1.2000	1.2000	1.2000	1.2000
4.9689	6.4462	6.4523	6.6771	6.6815	6.0926
5.2106	6.6900	6.6969	6.7431	6.7390	6.3687
5.3000	6.8000	6.8000	6.8000	6.8000	6.8000
2.3000	2.3000	2.3000	2.3000	2.3000	2.3000
7.2689	8.7462	8.7523	8.9771	8.9815	8.3926
7.5106	8.9900	8.9969	9.0431	9.0390	8.6687
7.6000	9.1000	9.1000	9.1000	9.1000	9.1000
7.3603	8.8390	8.8220	8.9970	8.9990	8.4787

Erie County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per $1,000 of Assessed Value)
Last Ten Years

	2025	2024	2023	2022
School Districts				
Bellevue CSD	$ 38.9000	$ 40.9000	$ 41.2000	$ 41.6000
Berlin-Milan LSD	63.7320	64.6440	64.6700	64.7500
Firelands LSD	51.5580	53.9370	53.7580	53.7820
Huron CSD	69.8150	71.7700	72.0400	72.2600
Kelleys Island LSD	10.6500	10.8500	10.6500	9.8500
Margaretta LSD	60.0900	60.2500	60.2000	60.0500
Monroeville LSD	35.3500	37.5000	37.6000	37.6000
Perkins LSD	69.3000	67.8000	67.8000	67.8000
Sandusky CSD	83.9900	83.8100	83.8000	84.3500
Vermilion LSD	65.1270	66.8000	66.9800	67.0500
Western Reserve LSD	31.1000	31.1000	31.1000	32.5000
Joint Vocational School Districts				
EHOVE JVSD	6.4700	4.4500	4.4500	4.4500
Corporations				
Bay View Village	20.0000	20.0000	20.0000	20.0000
Bellevue City	6.6000	6.6000	6.6000	6.6000
Berlin Heights Village	15.5000	15.5000	15.5000	15.5000
Castalia Village	11.4100	11.4100	11.4100	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.6700	10.6700	10.6700	10.6700
Milan Village	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.5100	5.5100	5.0600	5.1100
Vermilion City	11.7500	11.7500	11.7500	11.7500
Townships				
Berlin	5.3000	5.3000	5.3000	5.3000
Florence	5.1000	7.1000	7.1000	7.1000
Groton	5.7500	5.7500	5.7500	5.7500
Huron	5.3000	5.3000	5.3000	5.3000
Margaretta	12.2000	12.2000	12.2000	12.2000
Milan	6.5500	6.5500	6.5500	6.5500
Oxford	6.5000	6.5000	6.5000	6.5000
Perkins	21.0000	21.7500	21.7500	21.7500
Vermilion	4.7500	4.7500	4.7500	4.7500

2021	2020	2019	2018	2017	2016
$ 42.5000	$ 42.2000	$ 42.4000	$ 41.6000	$ 41.5500	$ 42.6800
65.0800	65.1930	67.7400	68.1000	68.2400	68.3900
54.0100	54.1100	55.4000	51.6700	51.8300	51.9100
73.1300	73.1800	73.4300	74.2100	74.3100	74.3900
9.8500	9.8500	9.8500	7.6500	6.8500	6.3500
60.2100	60.3000	63.0000	63.1600	63.1600	63.2000
38.2000	38.2000	38.3000	38.4500	38.4500	39.5000
67.8000	67.8000	67.8000	69.3000	60.9000	60.9000
85.0000	84.9500	85.0200	86.5650	80.0650	80.5250
67.8800	68.0800	68.1300	68.1500	68.3300	68.4600
33.1000	33.1000	33.5500	33.6000	33.7500	33.9500
4.4500	4.4500	4.4500	4.4500	3.9500	3.9500
20.0000	20.0000	20.0000	20.0000	20.0000	20.0000
6.6000	6.6000	6.6000	6.6000	6.6000	6.6000
15.5000	15.5000	15.5000	15.5000	15.5000	15.5000
8.6600	8.6600	8.6600	8.6600	8.6600	8.6600
4.9000	4.9000	4.9000	4.9000	4.9000	4.9000
9.9700	9.9700	10.3500	10.3500	10.3500	16.3500
8.8000	8.8000	8.8000	8.8000	8.8000	8.8000
5.1800	5.1800	5.1800	5.2500	5.2500	5.2500
11.7500	11.7500	11.7500	10.7500	10.7500	10.7500
5.3000	5.3000	5.3000	5.3000	5.3000	5.3000
7.1000	7.1000	7.1000	7.1000	7.1000	7.1000
5.7500	5.7500	5.7500	5.7500	5.7500	5.7500
5.3000	5.3000	5.3000	4.9000	4.9000	4.9000
12.2000	12.2000	12.2000	11.2000	11.2000	11.2000
6.5500	6.5500	6.5500	6.5500	6.5500	6.5500
6.5000	6.5000	6.5000	6.5000	6.5000	6.5000
16.2500	16.2500	16.2500	16.2500	16.2500	16.2500
4.7500	4.7500	4.7500	5.1000	5.1000	5.1000

(continued)

Erie County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per $1,000 of Assessed Value)
Last Ten Years

	2025	2024	2023	2022
Other Units				
Bellevue Public Library	$ 1.0000	$ 1.0000	$ 1.0000	$ 1.0000
Huron Public Library	1.5000	1.5000	1.5000	1.5000
Kelleys Island Branch Library	0.8000	0.8000	0.8000	0.8000
Milan-Berlin Township Public Library	1.8000	1.8000	1.8000	1.8000
Monroeville Public Library	1.0000	1.0000	1.0000	-
Ritter Public Library	1.6250	1.6250	1.6250	1.6250
Sandusky Library	1.5000	1.5000	1.5000	1.5000

Source: Erie County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Overlapping rates are those of local governments that apply to property owners within Erie County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2021	2020	2019	2018	2017	2016
$ 1.0000	$ 1.0000	$ 1.0000	$ 1.0000	$ 1.0000	$ 1.0000
1.5000	1.5000	1.5000	1.2500	1.2500	1.2500
0.8000	0.8000	0.8000	0.8000	0.8000	0.8000
1.8000	1.8000	1.8000	1.8000	1.8000	1.8000
-	-	-	-	-	-
1.6250	1.6250	1.6250	1.6250	1.6250	1.6250
1.5000	1.5000	1.5000	1.5000	1.5000	1.5000

Erie County, Ohio

Property Tax Levies and Collections - Real and Public Utility Real Property Taxes

Last Ten Years

Year	Current Taxes Levied (1)	Current Taxes Collected	Percentage of Current Taxes Collected to Current Levy	Delinquent Taxes Collected	Total Taxes Collected	Percentage of Total Taxes Collected to Current Levy	Unpaid Taxes	Ratio of Unpaid Taxes To Current Levy
2025	$ -	$ -	N/A	$ -	$ -	N/A	$ 107,397	N/A
2024	6,209,835	5,930,146	95.50	177,020	6,107,166	98.35	1,020,413	16.43
2023	6,107,072	5,838,045	95.59	166,207	6,004,252	98.32	992,534	16.25
2022	5,991,012	5,673,092	94.69	178,075	5,851,167	97.67	829,735	13.85
2021	5,596,384	5,184,404	92.64	146,074	5,330,478	95.25	653,844	11.68
2020	5,466,906	5,122,109	93.69	168,718	5,290,827	96.78	403,668	7.38
2019	4,972,810	4,809,979	96.73	168,160	4,978,139	100.11	208,155	4.19
2018	4,793,119	4,637,715	96.76	158,168	4,795,883	100.06	216,234	4.51
2017	4,737,934	4,585,378	96.78	171,584	4,756,962	100.40	222,231	4.69
2016	4,675,514	4,526,660	96.82	161,971	4,688,631	100.28	271,625	5.81

Source: Erie County Auditor

(1) State reimbursement of rollback and homestead exemptions are included.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance. The presentation will be updated as new information becomes available.

The Erie County Commissioners requested the Budget Commission approve suspending the collection of the 2.3 inside mills for the tax year 2024 payable in 2025. This request was granted, therefore there was $0.00 collected for the County's General Fund.

The Nexus pipeline appeal was setttled by the Supreme Court. Money was paid and disbursed at the end of 2024, causing the unpaid taxes balance to significantly lower.

Erie County, Ohio
Principal Taxpayers
Current Year and Nine Years Ago

Taxpayer	Type of Business	2025 Total Assessed Valuation	2025 Rank	2025 Percent of Total Assessed Valuation	2016 Total Assessed Valuation	2016 Rank	2016 Percent of Total Assessed Valuation
Nexus Gas Transmision, LLC	Utility	$ 82,822,750	1	2.46%			
American Transmission Systems Inc.	Utility	75,529,360	2	2.26	36,122,660	3	1.76%
Ohio Edison Company	Utility	65,555,880	3	1.96	42,012,320	1	2.07
Cedar Point Park LLC	Entertainment	61,791,550	4	1.85	39,071,760	2	1.92
LMN Kondo Dev Spe LLC	Hospitality	50,113,810	5	1.50	10,900,390	5	0.54
Columbia Gas of Ohio Inc.	Utility	29,041,240	6	0.87	8,825,980	6	0.43
Norfolk Southern Combined Railroad	Railroad	15,904,320	7	0.48	12,897,610	4	0.64
Firelands Regional Medical Center	Healthcare	8,977,540	8	0.27	5,133,270	9	0.25
Aligned Data Centers NEO Propco LLC	Technology	8,587,920	9	0.26			
GWR Sandusky Property	Entertainment	7,288,080	10	0.22	6,300,000	8	0.31
Sandusky Mall Property	Retail				6,789,430	7	0.33
Shaker Village Rental Communities LTD	Real Estate				5,086,200	10	0.25
Total Principal Taxpayers		405,612,450		12.14	173,139,620		8.53
All Other Taxpayers		2,934,902,260		87.86	1,856,912,000		91.47
Total County Assessed Value		$ 3,340,514,710		100.00%	$ 2,030,051,620		100.00%

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2025	2024	2023	2022
Sales Tax Payments	$ 1,615,065	$ 7,220,584	$ 6,389,984	$ 6,121,483
Direct Pay Tax Return Payments	1,490,384	526,636	597,256	719,314
Seller's Use Tax Return Payments	3,384,090	2,996,238	2,957,677	2,769,462
Consumer's Use Tax Return Payments	1,072	531,777	558,803	533,971
Motor Vehicle Tax Payments	2,448,227	2,319,583	2,338,589	2,271,566
Non-Resident Motor Vehicle Tax Payments	29,118	48,746	50,666	33,721
Watercraft and Outboard Motors	195,809	170,354	238,000	214,648
Department of Liquor Control	75,833	90,312	90,125	91,850
Sales Tax on Motor Vehicle Fuel Refunds	3,075	6,019	3,652	7,164
Sales/Use Tax Voluntary Payments	52,782	84,536	7,055	38,589
Statewide Master Numbers	13,579,088	7,333,590	8,074,566	7,844,167
Sales/Use Tax Assessment Payments	122,820	150,310	206,738	89,276
Managed Audit Sales/Use Tax	75,636	30,596	36,043	51,685
Streamlined Sales Tax Payments	605,722	603,440	486,631	441,742
Use Tax Amnesty Payments	-	-	-	-
Administrative Rotary Fund Fee	(232,589)	(218,471)	(219,940)	(211,290)
Sales/Use Tax Refunds Approved	(94,775)	(14,081)	(41,803)	(99,645)
Total	$ 23,351,356	$ 21,880,169	$ 21,774,043	$ 20,917,702
Sales Tax Rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation

Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately three months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

In 2025, two of the reporting metrics were updated by the Ohio Department of Taxation, affecting the Sales Tax Payments and the Statewide Master Numbers categories.

2021	2020	2019	2018	2017	2016
$ 5,691,267	$ 4,329,195	$ 5,015,659	$ 4,963,622	$ 4,854,323	$ 4,745,802
485,011	442,118	492,669	448,796	880,390	1,249,861
2,587,580	2,148,829	1,642,040	1,394,618	1,254,277	1,085,487
449,313	352,914	410,938	501,845	442,263	370,511
2,262,111	1,928,161	1,823,040	1,781,336	1,679,282	1,565,265
34,580	25,816	16,552	18,144	18,611	21,775
263,969	191,086	168,244	144,743	135,884	158,621
92,803	85,678	69,291	66,678	61,387	59,267
4,058	4,138	1,891	2,275	1,510	1,758
101,486	24,788	4,038	36,914	85,671	20,937
7,392,548	5,527,972	6,612,341	6,731,425	6,661,110	6,606,029
117,978	63,852	200,580	129,864	184,296	230,336
26,340	24,746	31,336	42,796	11,521	53,432
383,641	264,703	134,373	19,701	24,030	11,640
-	-	-	1,593	153	297
(198,576)	(153,968)	(165,616)	(162,700)	(162,610)	(161,747)
(35,076)	(17,173)	(61,368)	(14,339)	(33,689)	(6,354)
$ 19,659,031	$ 15,242,855	$ 16,396,008	$ 16,107,312	$ 16,098,410	$ 16,012,917
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

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Erie County, Ohio

Number of Sewer and Water Customers by Type

Last Ten Years

	Sewer		Water		Total	
Year	Residential	Commercial	Residential	Commercial	Residential	Commercial
2025	9,609	859	9,928	894	19,537	1,753
2024	9,566	846	9,889	885	19,455	1,731
2023	9,526	852	9,842	884	19,368	1,736
2022	9,446	840	9,753	871	19,199	1,711
2021	9,478	836	9,768	868	19,246	1,704
2020	9,386	829	9,599	859	18,985	1,688
2019	9,160	1,003	9,285	1,023	18,445	2,026
2018	9,133	1,021	9,345	1,045	18,478	2,066
2017	9,265	815	9,473	872	18,738	1,687
2016	9,759	821	10,171	837	19,930	1,658

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2025 Amount	Rank	Percentage
J H Routh Packing	$910,715	1	8.53%
Kalahari Resort	606,411	2	5.67%
Ardaugh Metal Beverage	551,370	3	5.16%
Great Wolf Lodge	230,923	4	2.16%
Ohio Veterans Home	138,964	5	1.30%
Akzonobel	107,867	6	1.01%
Mucci Farms	91,757	7	0.86%
NASA Glenn Research Center	58,844	8	0.55%
Ventra Sandusky	54,602	9	0.51%
Sawmill Creek Resort	52,673	10	0.49%
Total	2,804,126		26.24
Balance from Other Customers	7,882,275		73.76
Total Sewer Revenue	$10,686,401		100.00%

Customer	2024 Amount	Rank	Percentage
J H Routh Packing	$ 814,386	1	7.66%
Kalahari Resort	679,635	2	6.40
Ardaugh Metal Beverage	487,864	3	4.60
Great Wolf Lodge	217,775	4	2.05
Ohio Veterans Home	177,819	5	1.68
NASA Glenn Research Center	95,368	6	0.90
Mucci Farms	91,644	7	0.86
Akzonobel	89,933	8	0.85
Ventra Sandusky	69,369	9	0.65
Sawmill Creek Resort	51,266	10	0.48
Total	2,775,059		26.15
Balance from Other Customers	7,838,306		73.85
Total Sewer Revenue	$ 10,613,365		100.00%

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

	2023		
Customer	Amount	Rank	Percentage
J H Routh Packing	$ 793,001	1	7.67%
Ardaugh Metal Beverage	545,761	2	5.29
Kalahari Resort	527,991	3	5.12
Ohio Veterans Home	135,282	4	1.31
Ventra Sandusky	126,125	5	1.22
Akzonobel	98,958	6	0.96
Great Wolf Lodge	97,717	7	0.95
Mucci Farms	96,788	8	0.94
NASA Glenn Research Center	91,736	9	0.89
Sawmill Creek Resort	65,244	10	0.63
Total	2,578,603		24.99
Balance from Other Customers	7,741,515		75.01
Total Sewer Revenue	$ 10,320,118		100.00%

	2022		
Customer	Amount	Rank	Percentage
J H Routh Packing	$ 854,415	1	8.89%
Kalahari Resort	552,920	2	5.76
Ohio Veterans Home	164,131	3	1.71
Ventra Sandusky	145,780	4	1.52
Great Wolf Lodge	134,716	5	1.40
Mucci Farms	116,737	6	1.22
Akzonobel	75,976	7	0.79
Ardagh Metal Beverage	53,960	8	0.56
T L Acquisition LLC	41,076	9	0.43
PPG Architectural Coatings	34,140	10	0.36
Total	2,173,851		22.64
Balance from Other Customers	7,426,132		77.36
Total Sewer Revenue	$ 9,599,983		100.00%

(continued)

Erie County, Ohio

Principal Sewer Customers
Last Ten Years

	2021		
Customer	Amount	Rank	Percentage
J H Routh Packing	$ 737,993	1	8.45%
Kalahari Resort	549,754	2	6.29
Ventra Sandusky	164,883	3	1.89
Great Wolf Lodge	160,470	4	1.84
Ohio Veterans Home	148,857	5	1.70
Mucci Farms	130,555	6	1.49
Akzonobel	77,623	7	0.89
Beulah Beach Corp	51,480	8	0.59
NASA Glenn Research Center	51,145	9	0.59
Pro Clean LLC	35,219	10	0.40
Total	2,107,979		24.13
Balance from Other Customers	6,627,085		75.87
Total Sewer Revenue	$ 8,735,064		100.00%

	2020		
Customer	Amount	Rank	Percentage
J H Routh Packing	$ 616,497	1	7.34%
Kalahari Resort	500,783	2	5.96
Ventra Sandusky	163,933	3	1.95
Great Wolf Lodge	124,238	4	1.48
Ohio Veterans Home	121,650	5	1.45
Mucci Farms	93,545	6	1.11
Akronobel	71,141	7	0.85
Shaker Village	54,676	8	0.65
NASA	31,486	9	0.37
Pro Clean LLC	28,246	10	0.34
Total	1,806,195		21.50
Balance from Other Customers	6,593,370		78.50
Total Sewer Revenue	$ 8,399,565		100.00%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2019 Amount	Rank	Percentage
J H Routh Packing	$ 600,512	1	7.19%
Kalahari Resort	506,016	2	6.06
Great Wolf Lodge	198,809	3	2.38
Ventra Sandusky	130,575	4	1.56
Ohio Veterans Home	117,876	5	1.41
Mucci Farms	93,180	6	1.12
Akronobel	88,696	7	1.06
NASA	80,676	8	0.97
Sawmill Creek Resort	43,346	9	0.52
Sandusky Clean Scene	36,375	10	0.44
Total	1,896,061		23.89
Balance from Other Customers	6,460,155		76.11
Total Sewer Revenue	$ 8,356,216		100.00%

Customer	2018 Amount	Rank	Percentage
J H Routh Packing	$ 594,495	1	7.53%
Kalahari Resort	481,345	2	6.09
Great Wolf Lodge	182,137	3	2.31
Ventra Sandusky	143,124	4	1.81
Ohio Veterans Home	134,823	5	1.71
Akzonobel	69,999	6	0.89
Sawmill Creek Resort	63,044	7	0.80
Sandusky Clean Scene	41,191	8	0.52
Olive Garden	34,180	9	0.43
Willoway Nursery	27,891	10	0.35
Total	1,772,230		22.33
Balance from Other Customers	6,126,499		77.67
Total Sewer Revenue	$ 7,898,729		100.00%

(continued)

Erie County, Ohio

Principal Sewer Customers

Last Ten Years

Customer	2017 Amount	Rank	Percentage
J H Routh Packing	$ 576,574	1	7.73%
Kalahari Resort	494,977	2	6.63
Great Wolf Lodge	185,446	3	2.48
Akzonobel	133,984	4	1.80
Ventra Sandusky	130,067	5	1.74
Ohio Veterans Home	125,234	6	1.68
Sawmill Creek Resort	62,307	7	0.83
IAC	51,480	8	0.69
Kyklos Bearing Intl	50,445	9	0.68
Sandusky Clean Scene	49,384	10	0.66
Total	1,859,898		23.44
Balance from Other Customers	5,603,375		76.56
Total Sewer Revenue	$ 7,463,273		100.00%

Customer	2016 Amount	Rank	Percentage
J H Routh Packing	$ 545,298	1	6.88%
Kalahari Resort	442,436	2	5.58
Great Wolf Lodge	177,150	3	2.23
Ventra Sandusky LLC	134,585	4	1.70
Ohio Veterans Home	119,772	5	1.51
Akzonobel	116,359	6	1.47
Kyklos Bearings Intl Inc.	94,550	7	1.19
Sawmill Creek Resort	66,041	8	0.83
IAC	48,736	9	0.61
Sandusky Clean Scene	41,518	10	0.52
Total	1,786,445		22.52
Balance from Other Customers	6,147,475		77.48
Total Sewer Revenue	$ 7,933,920		100.00%

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Water Customers
Last Ten Years

	2025		
Customer	Amount	Rank	Percentage
J H Routh Packing	$635,078	1	5.87%
Kalahari Resort	469,204	2	4.34%
Akzonobel	224,601	3	2.08%
Great Wolf Lodge	177,047	4	1.64%
Ohio Veterans Home	169,413	5	1.57%
August Corso's Sons, Inc.	112,007	6	1.04%
Saint Gobain	99,518	7	0.92%
Smyrna Ready Mix	69,923	8	0.65%
PPG Architectural Finishes	67,146	9	0.62%
NASA Gleen Research	66,268	10	0.61%
Total	2,090,205		19.34
Balance from Other Customers	8,717,928		85.82
Total Water Revenue	$ 10,808,133		106.39%

	2024		
Customer	Amount	Rank	Percentage
J H Routh Packing	$562,388	1	5.54%
Kalahari Resort	522,624	2	5.14
Akzonobel	212,365	3	2.09
Ohio Veterans Home	205,945	4	2.03
Great Wolf Lodge	166,959	5	1.64
NASA Glenn Research Center	101,426	6	1.00
August Corso's Sons, Inc.	95,885	7	0.94
Saint Gobain	84,144	8	0.83
PPG Architectural Finishes	72,103	9	0.71
Ventra Sandusky	63,186	10	0.62
Total	2,087,025		20.54
Balance from Other Customers	8,071,618		79.46
Total Water Revenue	$ 10,158,643		100.00%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2023 Amount	Rank	Percentage
J H Routh Packing	$ 547,734	1	5.47%
Kalahari Resort	408,295	2	4.07
Akzonobel	165,877	3	1.65
Ohio Veterans Home	163,481	4	1.63
Ventra Sandusky	106,556	5	1.06
NASA Glenn Research Center	102,679	6	1.02
August Corso's Sons, Inc.	86,593	7	0.86
Great Wolf Lodge	75,472	8	0.75
Saint Gobain	67,128	9	0.67
PPG Architectural Finishes	66,343	10	0.66
Total	1,790,158		17.86
Balance from Other Customers	8,233,719		82.14
Total Water Revenue	$ 10,023,877		100.00%

Customer	2022 Amount	Rank	Percentage
J H Routh Packing	$ 586,238	1	6.24%
Kalahari Resort	430,623	2	4.58
Ohio Veterans Home	194,023	3	2.06
August Corso's Sons, Inc.	139,376	4	1.48
Akzonobel	135,915	5	1.45
Ventra Sandusky	121,615	6	1.29
Great Wolf Lodge	103,780	7	1.10
Saint Gobain	85,410	8	0.91
PPG Architectural	71,274	9	0.76
NASA Glenn Research Center	46,433	10	0.49
Total	1,914,687		20.36
Balance from Other Customers	7,490,322		79.64
Total Water Revenue	$ 9,405,009		100.00%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

	2021		
Customer	Amount	Rank	Percentage
J H Routh Packing	$ 507,525	1	5.36%
Kalahari Resort	422,815	2	4.48
Ohio Veterans Home	178,467	3	1.89
August Corso's Sons, Inc.	138,693	4	1.47
Ventra Sandusky	134,990	5	1.43
Great Wolf Lodge	122,584	6	1.30
Akzonobel	121,275	7	1.28
Saint Gobain	90,219	8	0.96
PPG Architectural Finishes	69,777	9	0.74
Beulah Beach Corp	42,579	10	0.45
Total	1,828,924		19.36
Balance from Other Customers	7,616,130		80.64
Total Water Revenue	$ 9,445,054		100.00%

	2020		
Customer	Amount	Rank	Percentage
JH Routh Packing	$ 423,149	1	5.03%
Kalahari Resort	382,460	2	4.56
Ohio Veterans Home	148,449	3	1.77
Ventra Sandusky	131,269	4	1.56
Akzonobel	127,123	5	1.52
August Corso's Sons, Inc.	103,340	6	1.23
Great Wolf Lodge	93,730	7	1.12
PPG Architectural Finishes	85,223	8	1.02
Saint Gobain	61,784	9	0.74
NASA	45,335	10	0.54
Total	1,601,862		19.09
Balance from Other Customers	6,788,659		80.91
Total Water Revenue	$ 8,390,521		100.00%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

	2019		
Customer	Amount	Rank	Percentage
JH Routh Packing	$ 413,158	1	4.87%
Kalahari	385,301	2	4.54
Great Wolf Lodge	149,498	3	1.76
Ohio Veterans Home	144,022	4	1.70
Akzonobel	125,488	5	1.48
Ventra Sandusky LLC	106,323	6	1.25
August Corso's Sons, Inc.	99,955	7	1.18
PPG Architectural Finishes	70,631	8	0.83
Saint Gobain	64,105	9	0.76
NASA	47,317	10	0.56
Total	1,605,798		18.17
Balance from Other Customers	6,879,955		81.83
Total Water Revenue	$ 8,485,753		100.00%

	2018		
Customer	Amount	Rank	Percentage
JH Routh Packing	$ 421,644	1	4.98%
Kalahari	371,748	2	4.39
Ohio Veterans Home	153,925	3	1.82
Great Wolf Lodge	141,376	4	1.67
Akzonobel	122,531	5	1.45
Ventra Sandusky LLC	119,170	6	1.41
August Corso's Sons, Inc.	103,584	7	1.22
Saint Gobain	97,754	8	1.15
PPG Architectural Finishes	61,403	9	0.73
Sawmill Creek Resort LD	51,699	10	0.61
Total	1,644,834		18.61
Balance from Other Customers	6,823,643		81.39
Total Water Revenue	$ 8,468,477		100.00%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2017 Amount	Rank	Percentage
JH Routh Packing	$ 420,154	1	4.98%
Kalahari	398,605	2	4.72
Ohio Veterans Home	148,420	3	1.76
Great Wolf Lodge	147,841	4	1.75
Akzonobel	132,106	5	1.57
Ventra Sandusky LLC	110,270	6	1.31
Saint Gobain	93,860	7	1.11
August Corso's Sons, Inc.	82,278	8	0.98
PPG Architectural Finishes	66,161	9	0.78
Sawmill Creek Resort LD	52,457	10	0.62
Total	1,652,152		18.69
Balance from Other Customers	6,785,003		81.31
Total Water Revenue	$ 8,437,155		100.00%

Customer	2016 Amount	Rank	Percentage
J H Routh Packing	$ 397,285	1	4.50%
Kalahari	352,975	2	3.99
Kyklos Bearings Intl Inc.	156,884	3	1.78
Ohio Veterans Home	155,740	4	1.76
Great Wolf Lodge	140,887	5	1.59
Akzonobel	128,953	6	1.46
Ventra Sandusky LLC	114,183	7	1.29
August Corso's Sonds Inc.	113,725	8	1.29
Saint Gobain	92,822	9	1.05
PPG Architectural Finishes	61,641	10	0.70
Total	1,715,095		19.41
Balance from Other Customers	7,123,191		80.59
Total Water Revenue	$ 8,838,286		100.00%

Source: Erie County DOES Billing Office

Erie County, Ohio
Ratio of Outstanding Debt by Type
Last Ten Years

	Governmental Activities				Business-Type Activities	
Year	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Leases	General Obligation Bonds	Revenue Bonds
2025	$ 2,440,000	$ 29,068,809	$ -	$ 511,596	$ 632,662	$ 3,104,300
2024	2,785,000	30,662,025	-	-	1,678,997	3,180,800
2023	3,125,000	32,180,200	-	-	2,393,190	3,255,900
2022	3,450,000	33,631,521	-	-	4,645,239	3,329,600
2021	3,770,000	36,225,708	-	-	6,162,288	3,401,800
2020	4,450,000	37,526,221	-	-	8,086,305	3,472,800
2019	5,425,000	38,734,021	-	-	10,490,321	3,542,500
2018	6,780,000	39,919,184	-	5,918	13,079,337	3,610,900
2017	8,115,635	19,188,741	19,696	11,195	15,658,023	3,678,000
2016	9,958,617	19,700,000	38,704	16,104	14,758,151	3,303,196

Source: Erie County Auditor

(1) See Schedule on S-45 for population and personal income.

Business-Type Activities						
OWDA Loans	Leases	OPWC Loans	Special Assessment Bonds	Total Primary Government	Per Capita (1)	Percentage of Personal Income (1)
$ 34,750,850	$ -	$ -	$ -	$ 70,508,217	$ 962	2.37%
37,264,482	92,911	-	-	75,664,215	1,025	2.59
39,609,062	182,763	-	-	80,746,115	1,091	2.86
41,980,125	269,926	-	-	87,306,411	1,172	3.00
42,909,312	354,133	-	-	92,823,241	1,240	3.61
42,186,717	435,610	-	-	96,157,653	1,304	3.98
44,171,490	-	-	-	102,363,332	1,378	4.35
46,075,452	-	-	-	109,470,791	1,467	4.85
47,901,914	-	-	-	94,573,204	1,264	4.41
49,654,051	-	4,561	459,806	97,893,190	1,303	4.78

Erie County, Ohio

Ratio of General Bonded Debt Outstanding (1)

Last Ten Years

Year	General Obligation Bonds	Ratio of General Bonded Debt to Estimated Actual Value (2)	Bonded Debt Per Capita (3)
2025	$ 3,072,662	0.03%	$ 42
2024	4,463,997	0.06	60
2023	5,518,190	0.08	74
2022	8,095,239	0.12	109
2021	9,932,288	0.42	133
2020	12,536,305	0.53	170
2019	15,915,321	0.68	214
2018	19,859,337	0.34	266
2017	23,773,658	0.41	318
2016	24,716,768	0.43	329

Source: Erie County Auditor

(1) Includes general obligation bonds only.

(2) See Schedule on S-13 for estimated actual value.

(3) See Schedule on S-45 for population.

Note: Resources have not been externally restricted for the repayment of debt.

Erie County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt
December 31, 2025

Jurisdiction	Governmental Activities Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
Direct			
Erie County	$ 31,508,809	100.00%	$ 31,508,809
Total Direct Debt	31,508,809		31,508,809
Overlapping			
City of Huron	2,110,000	100.00%	2,110,000
City of Sandusky	235,000	100.00%	235,000
City of Vermilion	18,265,215	44.39%	8,107,929
Bellevue City School District	16,539,991	6.86%	1,134,643
Sandusky City School District	30,780,963	100.00%	30,780,963
Firelands Local School District	21,295,000	19.52%	4,156,784
Margaretta Local School District	250,000	69.81%	174,525
Monroeville Local School District	3,221,333	7.28%	234,513
Vermilion Local School District	2,180,000	61.49%	1,340,482
Ehove Career Center	59,675,000	46.52%	27,760,810
Lorain County Career Center	530,581	1.02%	5,412
Total Overlapping Debt	155,083,083		76,041,061
Grand Total	$ 186,591,892		$ 107,549,870

Source: Ohio Municipal Advisory Council
City Financial Records

(1) Percentages were determined by dividing each overlapping subdivision's assessed valuation within the City by its total assessed valuation.

Erie County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2025	2024	2023	2022
Total Assessed Valuation	$ 3,340,514,710	$ 2,699,928,090	$ 2,655,248,550	$ 2,594,130,100
Overall Debt Limitation	82,012,868	65,998,202	64,881,214	63,353,253
Gross Indebtedness	69,933,959	75,476,507	80,275,162	86,676,246
Less Debt Outside Limitation				
General Obligation Bonds	570,000	1,585,000	2,105,000	4,285,000
Revenue Bonds	32,173,109	33,842,025	35,436,100	36,961,121
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	34,750,850	37,264,482	39,609,062	41,980,125
Net Indebtedness	2,440,000	2,785,000	3,125,000	3,450,000
Less Amount Available in Debt Service Fund	-	-	-	-
Net Debt Within Limitation	2,440,000	2,785,000	3,125,000	3,450,000
Legal Debt Margin Within Limitation	$ 79,572,868	$ 63,213,202	$ 61,756,214	$ 59,903,253
Legal Debt Margin as a Percentage of the Overall Debt Limitation	97.02%	95.78%	95.18%	94.55%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	$ 33,405,147	$ 26,999,281	$ 26,552,486	$ 25,941,301
Gross Indebtedness	69,933,959	75,476,507	80,275,162	86,676,246
Less Debt Outside Limitation				
General Obligation Bonds	570,000	1,585,000	2,105,000	4,285,000
Revenue Bonds	32,173,109	33,842,025	35,436,100	36,961,121
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	34,750,850	37,264,482	39,609,062	41,980,125
Net Indebtedness	2,440,000	2,785,000	3,125,000	3,450,000
Less Amount Available in Debt Service Fund	-	-	-	-
Net Debt Within Unvoted Debt Limitation	2,440,000	2,785,000	3,125,000	3,450,000
Legal Debt Margin Within Unvoted Debt Limitation	$ 30,965,147	$ 24,214,281	$ 23,427,486	$ 22,491,301
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	92.70%	89.68%	88.23%	86.70%

Source: Erie County Auditor

Note: The amount of debt presented as subject to the limit are the balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

2021	2020	2019	2018	2017	2016
$ 2,421,191,630	$ 2,370,369,880	$ 2,157,988,030	$ 2,079,935,240	$ 2,055,857,000	$ 2,030,051,620
59,029,791	57,759,247	52,449,701	50,498,381	49,896,425	49,251,291
92,036,820	95,175,738	101,703,011	108,690,536	93,673,656	97,461,808
5,730,000	7,540,000	9,830,000	12,305,000	14,769,670	14,554,698
39,627,508	40,999,021	42,276,521	43,530,084	22,866,741	23,003,196
-	-	-	-	19,696	498,510
-	-	-	-	-	4,561
42,909,312	42,186,717	44,171,490	46,075,452	47,901,914	49,654,051
3,770,000	4,450,000	5,425,000	6,780,000	8,115,635	9,746,792
-	-	-	-	-	1,212,724
3,770,000	4,450,000	5,425,000	6,780,000	8,115,635	8,534,068
$ 55,259,791	$ 53,309,247	$ 47,024,701	$ 43,718,381	$ 41,780,790	$ 40,717,223
93.61%	92.30%	89.66%	86.57%	83.74%	82.67%
$ 24,211,916	$ 23,703,699	$ 21,579,880	$ 20,799,352	$ 20,558,570	$ 20,300,516
92,036,820	95,175,738	101,703,011	108,690,536	93,673,656	97,461,808
5,730,000	7,540,000	9,830,000	12,305,000	14,769,670	14,554,698
39,627,508	40,999,021	42,276,521	43,530,084	22,866,741	23,003,196
-	-	-	-	19,696	498,510
-	-	-	-	-	4,561
42,909,312	42,186,717	44,171,490	46,075,452	47,901,914	49,654,051
3,770,000	4,450,000	5,425,000	6,780,000	8,115,635	9,746,792
-	-	-	-	-	1,212,724
3,770,000	4,450,000	5,425,000	6,780,000	8,115,635	8,534,068
$ 20,441,916	$ 19,253,699	$ 16,154,880	$ 14,019,352	$ 12,442,935	$ 11,766,448
84.43%	81.23%	74.86%	67.40%	60.52%	57.96%

Erie County, Ohio
Pledged Revenue
Governmental Activities
Last Nine Years

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements Principal	Interest	Total	Coverage
			Sports Park Revenue Bonds				
2025	$ 2,117,921	N/A	$ 2,117,921	$ 1,520,000	$ 1,189,244	$ 2,709,244	0.78
2024	2,063,411	N/A	2,063,411	1,440,000	1,249,822	2,689,822	0.77
2023	2,191,180	N/A	2,191,180	1,375,000	1,307,436	2,682,436	0.82
2022	1,905,970	N/A	1,905,970	1,305,000	1,362,201	2,667,201	0.71
2021	1,439,709	N/A	1,439,709	1,205,000	1,412,847	2,617,847	0.55
2020	759,854	N/A	759,854	1,115,000	1,459,602	2,574,602	0.30
2019	1,486,469	N/A	1,486,469	1,095,000	1,504,352	2,599,352	0.57
2018	1,422,481	N/A	1,422,481	530,000	826,237	1,356,237	1.05
2017	1,340,837	N/A	1,340,837	480,000	650,650	1,130,650	1.19
			Kroger TIF Revenue Bond				
2025	$ 129,289	$ 134,942	$ (5,653)	$ 73,216	$ 54,908	$ 128,124	(0.04)
2024	136,381	134,942	1,439	78,175	56,767	134,942	0.01
2023	136,163	134,903	1,260	76,321	58,582	134,903	0.01
2022	137,916	197,820	(59,904)	135,999	61,821	197,820	(0.30)
2021	122,973	107,919	15,054	45,026	62,893	107,919	0.14
2020	124,729	107,816	16,913	45,026	62,892	107,918	0.16
2019	125,606	107,714	17,892	42,759	64,955	107,714	0.17
2018	124,538	N/A	124,538	39,557	65,896	105,453	1.18
2017	99,329	99,329	-	31,259	66,640	97,899	0.00

Source: County Records

(1) Includes operating revenues.
(2) Includes operating expenses.

Ten years of data will be presented as it becomes available.

Erie County, Ohio
Pledged Revenue
Sewer Enterprise Fund
Last Ten Years

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2025	$ 10,686,401	$ 5,530,691	$ 5,155,710	$ 1,596,415	$ 893,067	$ 2,489,482	2.07
2024	10,661,708	3,791,455	6,870,253	1,469,322	946,915	2,416,237	2.84
2023	10,354,817	5,204,943	5,149,874	1,535,861	998,627	2,534,488	2.03
2022	9,599,983	5,947,653	3,652,330	1,321,385	985,038	2,306,423	1.58
2021	8,735,064	3,535,027	5,200,037	1,266,130	1,096,617	2,362,747	2.20
2020	8,399,565	4,348,490	4,051,075	1,161,032	1,142,334	2,303,366	1.76
2019	8,356,216	4,987,329	3,368,887	1,184,334	1,188,871	2,373,205	1.42
2018	7,898,729	5,153,143	2,745,586	1,139,694	1,198,194	2,337,888	1.17
2017	7,463,273	3,458,301	4,004,972	1,035,504	1,204,296	2,239,800	1.79
2016	8,211,318	5,265,359	2,945,959	997,323	1,355,118	2,352,441	1.25

Source: County Records

(1) Includes operating revenues.
(2) Total operating expenses exclusive of depreciation/amortization.

Note: Includes OWDA and OPWC loans

Erie County, Ohio
Pledged Revenue
Water Enterprise Fund
Last Ten Years

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2025	$ 10,808,133	$ 7,968,952	$ 2,839,181	$ 993,711	$ 466,246	$ 1,459,957	1.94
2024	10,358,238	6,561,821	3,796,417	950,358	504,687	1,455,045	2.61
2023	10,125,907	6,665,808	3,460,099	908,902	541,450	1,450,352	2.39
2022	9,405,009	5,291,798	4,113,211	941,458	640,056	1,581,514	2.60
2021	9,445,054	6,145,644	3,299,410	846,076	610,512	1,456,588	2.27
2020	8,390,521	6,223,769	2,166,752	823,741	643,756	1,467,497	1.48
2019	8,485,753	7,140,753	1,345,000	788,029	675,558	1,463,587	0.92
2018	8,468,477	6,490,859	1,977,618	753,868	705,981	1,459,849	1.35
2017	8,437,155	5,859,237	2,577,918	721,194	735,085	1,456,279	1.77
2016	8,926,527	5,623,647	3,302,880	725,077	805,058	1,530,135	2.16

Source: County Records

(1) Includes operating revenues.
(2) Total operating expenses exclusive of depreciation.

Note: Includes OWDA and OPWC loans

Erie County, Ohio

Demographic and Economic Statistics

Last Ten Years

Year	Population (Estimated)	Personal Income	Per Capita Personal Income	Unemployment Rate
2025	73,296	$ 2,974,205,088	$ 40,578	5.40%
2024	73,841	2,922,552,939	39,579	4.80
2023	74,035	2,825,027,530	38,158	4.40
2022	74,501	2,614,985,100	35,100	4.90
2021	74,852	2,571,315,904	34,352	6.30
2020	73,719	2,417,246,010	32,790	10.50
2019	74,266	2,352,524,082	31,677	4.90
2018	74,615	2,255,089,145	30,223	5.60
2017	74,817	2,146,050,828	28,684	6.23
2016	75,107	2,046,590,643	27,249	5.80

Source: Ohio Department of Job and Family Services
Bureau of Economic Analysis
U.S. Census Bureau

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Erie County, Ohio
Principal Employers
Current Year and Nine Years Ago

Employer	Type of Business	2025 Number of Employees	2025 Rank	2025 Percent of Total Employment	2016 Number of Employees	2016 Rank	2016 Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	6,600	1	18.55%	5,000	1	14.59%
Ventra/Flex-N-Gate (was ACH)	Automotive	2,100	2	5.90%	1,935	2	5.64%
Firelands Regional Medical Center	Hospital	1,800	3	5.06%	1,804	3	5.26%
Kalahari Resort	Entertainment	1,000	4	2.81%	1,138	4	3.32%
Erie County	Government	671	5	1.89%	855	5	2.49%
Sandusky City School District	Education	550	6	1.55%	480	8	1.40%
Freudenberg- NOK	Automotive	524	7	1.47%	260	9	0.76%
Meijer Department Store	Retail	475	8	1.34%			
Ohio Veterans Home	Health Care Facility	384	9	1.08%	666	7	1.94%
Great Wolf Lodge	Entertainment	300	10	0.84%			
International Automotive Components (was Lear)	Automotive				684	6	1.99%
JBT Corporation	Food Equipment				216	10	0.63%
Total		14,404		40.49%	13,038		38.02%
Total Employment Within Erie County		35,571			34,296		

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

Erie County, Ohio

Full-Time Equivalent County Government Employees by Program

Last Ten Years

	2025	2024	2023	2022
General Government:				
Legislative and Executive	83	83	91	82
Judicial	102	104	100	104
Public Safety	177	173	170	160
Public Works	21	21	22	22
Health	98	109	110	86
Human Services	151	158	161	163
Water/Sewer/Landfill	40	39	42	44
Total	672	687	696	661

Source: Erie County Auditor

Method: 1.00 for full-time and .5 for part-time employees as of December 31.

2021	2020	2019	2018	2017	2016
84	94	95	101	98	103
103	112	117	115	109	112
147	151	161	166	168	166
25	23	24	27	26	25
75	86	105	99	103	92
162	159	160	154	156	158
43	50	47	47	48	50
639	675	709	709	708	706

Erie County, Ohio
Operating Indicators by Program/Department
Last Ten Years

	2025	2024	2023	2022
General Government:				
Legislative and Executive				
Commissioners				
Number of Resolutions	376	413	396	531
Number of Meetings	51	50	51	52
Finance				
Number of Bid Contracts Awarded	23	25	44	26
Number of Purchase Orders Issued	5,180	5,355	6,123	6,192
Information Technology				
Number of Users Served	1,000	1,000	1,000	1,000
Facilities				
Number of Buildings	31	31	31	31
Square Footage of Buildings	608,877	608,877	608,877	608,877
Auditor				
Number of Non-Exempt Conveyances	1,594	1,529	1,676	1,873
Number of Exempt Conveyances	1,684	1,782	1,450	1,757
Number of Parcels Transferred	3,393	3,311	3,126	4,831
Number of Checks Issued	21,540	22,200	22,618	21,935
Treasurer				
Number of Parcels Billed	45,599	45,552	45,713	47,628
Number of Parcels Collected	42,948	43,976	44,003	45,636
Return on Portfolio Percentage	3.29	2.75	2.18	1.32
Prosecuting Attorney				
Number of Cases - Criminal	495	455	389	444
Board of Elections				
Number of Registered Voters	52,125	54,260	53,314	53,913
Number of Voters Last General Election	16,095	40,282	28,415	29,332
Percentage of Register Voters that Voted	30.88%	74.24%	53.30%	54.41%
Recorder				
Number of Deeds Filed	4,117	4,082	3,860	3,192
Number of Mortgages Filed	2,812	2,421	1,942	2,787
Number of Military Discharges Filed	4	1	3	2
Judicial				
Common Pleas				
Number of Civil Cases Filed	633	595	839	841
Number of Criminal Cases Filed	580	495	285	290
Number of Domestic Cases Filed	250	243	313	344
Number of Civil Stalking Protection Orders	88	119	91	87
Probate Court				
Number of Civil Cases Filed	1,106	1,081	1,063	1,128
Clerk of Courts				
Number of Civil Cases Filed	634	595	480	518
Number of Criminal Cases Filed	580	495	414	498
County Court				
Number of Civil Cases Filed	253	259	168	175
Number of Criminal Cases Filed	315	316	401	289
Number of Small Claims Cases Filed	3	4	14	6
Number of Traffic Cases	4,975	6,107	5,785	6,081
Huron Municipal Court				
Number of Civil Cases Filed	194	199	169	202
Number of Criminal Cases Filed	394	350	241	305
Number of Small Claims Cases Filed	45	72	55	103
Number of Traffic Cases	1,719	1,653	1,907	2,155

	2021	2020	2019	2018	2017	2016
	449	287	482	506	594	627
	51	51	55	53	56	53
	20	17	16	16	19	25
	5,914	6,390	6,728	5,989	6,256	6,371
	750	750	750	750	750	1,046
	31	31	31	31	30	30
	608,877	608,877	608,877	608,877	581,846	581,864
	2,163	1,424	1,735	1,794	1,760	1,660
	1,973	2,886	1,483	1,598	1,559	1,665
	5,228	4,310	4,310	3,499	4,538	3,324
	20,139	20,480	21,946	22,411	22,950	23,880
	47,671	47,447	46,334	46,240	46,008	46,030
	45,878	45,991	44,369	44,448	43,652	43,985
	0.91	1.00	1.02	1.02	1.00	0.99
	396	369	427	520	432	417
	53,599	54,129	51,718	54,213	53,324	53,103
	15,506	40,783	13,899	30,922	18,332	38,478
	28.93%	75.34%	27%	57%	34%	72%
	3,491	3,019	3,166	3,012	3,042	2,881
	3,887	3,333	2,692	2,544	2,696	2,618
	5	2	5	5	1	3
	658	574	1,103	1,033	1,014	1,167
	161	140	288	319	420	456
	151	163	369	369	292	369
	20	39	109	94	106	112
	1,177	963	1,083	1,087	1,103	1,103
	510	446	714	737	683	797
	500	426	468	611	552	494
	204	182	246	251	193	163
	412	440	599	657	552	570
	10	7	14	16	18	6
	6,962	5,643	7,713	8,226	7,920	6,470
	173	185	261	256	257	197
	377	356	342	454	576	554
	64	45	66	101	52	87
	1,907	1,394	2,002	2,008	2,447	2,881

(continued)

Erie County, Ohio
Operating Indicators by Program/Department
Last Ten Years

	2025	2024	2023	2022
Sandusky Municipal Court				
Number of Civil Cases Filed	2,868	2,453	2,069	1,940
Number of Criminal Cases Filed	7,029	6,414	6,169	6,460
Number of Small Claims Cases Filed	239	303	315	329
Vermilion Municipal Court				
Number of Civil Cases Filed	614	488	342	319
Number of Criminal Cases Filed	178	179	169	191
Number of Small Claims Cases Filed	43	155	151	152
Number of Traffic Cases	1,394	1,587	1,403	1,198
Adult Probation				
Average Daily Case Load Per Officer	85	75	75	75
Average Number of Supervised Offenders	601	602	516	767
Average Number of Supervisions Awaiting Bond	441	342	266	255
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	168	170	194	143
Public Defender				
Number of Cases	2,071	2,025	2,185	2,284
Law Library				
Number of Volumes in Collection	10,901	10,843	10,822	10,786
Public Safety				
Juvenile Detention Facility				
Average Daily Center Census	18	16	13	13
Sheriff				
Jail Operation				
Average Daily Jail Census	111	101	108	105
Prisoners Booked	3,428	3,221	3,037	3,113
Prisoners Released	3,418	3,190	3,016	3,091
Enforcement				
Number of Incidents Reported	13,938	14,799	13,684	13,615
Number of Citations Reported	2,638	2,583	1,781	1,090
Number of Papers Served	2,291	2,382	3,024	2,467
Number of Telephone Calls	85,514	120,509	130,624	127,734
Number of Transport Hours	4,268	4,960	3,968	3,400
Number of Court Security Hours	5,015	5,095	4,740	4,300
Coroner				
Number of Cases Investigated	206	274	245	231
Number of Autopsies Performed	45	79	69	70
Emergency Management				
Number of Emergency Responses	35	30	42	38
Public Works				
Engineer				
Miles of Roads Resurfaced	4	-	1	12
Miles of Roads With Chip Seal	-	-	4	-
Number of Bridges Replaced/Improved	-	1	1	1
Number of Culverts Replaced	2	2	5	3
Health				
Developmental Disabilities				
Number of Clients Enrolled - Children	487	485	428	414
Number of Clients Enrolled - Early Intervention	188	204	111	121
Number of Clients Enrolled - Preschool	78	64	68	67
Number of Clients Enrolled - School Age	221	217	249	226
Number of Clients Enrolled - Adults	424	415	356	339

2021	2020	2019	2018	2017	2016
2,354	1,663	2,772	2,641	2,223	2,238
6,404	5,622	8,127	9,919	10,179	10,401
384	319	364	361	610	625
308	299	449	108	349	301
254	238	487	452	552	552
162	156	131	101	98	181
1,810	1,179	3,310	3,955	4,572	4,670
75	80	86	86	75	75
534	596	675	660	658	687
188	239	675	660	658	687
218	234	459	496	665	768
2,269	2,129	2,450	2,658	2,785	2,680
10,780	10,788	10,814	10,707	21,542	21,487
12	14	15	18	18	23
94	88	125	124	127	131
2,663	2,366	3,511	3,732	3,829	3,773
2,643	2,415	3,509	3,721	3,833	3,768
12,157	10,633	17,492	17,759	18,020	18,130
1,198	802	1,594	1,573	1,559	1,891
2,685	2,916	3,519	3,392	4,697	4,306
134,740	128,506	140,905	103,845	30,467	37,572
3,400	2,000	3,400	3,400	3,328	3,328
4,300	4,300	4,300	4,300	4,300	4,300
270	266	100	89	106	42
67	75	64	59	75	90
34	37	31	27	23	21
10	6	9	5	1	7
-	-	28	5	12	12
1	3	2	1	2	2
4	2	3	3	5	2
585	574	597	557	590	527
187	190	187	172	169	167
127	113	110	103	113	111
271	271	300	282	308	249
354	314	383	384	352	351

Erie County, Ohio
Operating Indicators by Program/Department
Last Ten Years

	2025	2024	2023	2022
Human Services				
Veteran Services				
Number of Clients Served	248	181	178	236
Amount of Benefits Paid to County Residents	$ 517,527	$ 337,099	$ 385,980	$ 334,472
Jobs and Family Services				
Average Client Count - Food Stamps	6,461	8,671	9,026	8,265
Average Client Count - Day Care	352	308	220	219
Average Client Count - WIA	2,210	2,583	2,695	2,280
Average Client Count - Heating Assistance	-	-	-	-
Average Client Count - Job Placement	1,011	899	256	412
Children's Services				
Average Client Count - Foster Care	71	55	61	54
Average Client Count - Adoption	2	6	3	10
Child Support Enforcement Agency				
Total Child Support Collected	$ 10,926,860	$ 10,335,486	$ 12,166,710	$ 11,808,367
Percentage Collected	75%	73%	72%	72%
Economic Development				
CHIP Number of Projects	5	7	17	16
CDBG Number of Projects	2	2	-	1
Number of Related Infrastructure Projects	5	2	4	1
Sewer District				
Average Daily Sewage Treated	1,709,000	2,449,600	1,299,400	1,760,000
Number of Tap-Ins	20	14	17	13
Number of Customers	10,468	10,412	10,378	10,286
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,938,011	3,922,265	3,723,786	3,801,106
Number of Tap-Ins	74	77	83	97
Number of Customers	10,822	10,774	10,726	10,624
Care Facility				
Private Pay Average Daily Census	23	21	9	8
Medicare Average Daily Census	6	6	4	3
Medicare Managed Care Average Daily Census	3	2	1	1
Medicaid Average Daily Census	66	73	81	74
Hospice Average Daily Census	15	8	6	5

Source: Erie County Departments and Offices

2021	2020	2019	2018	2017	2016
137	174	271	196	195	258
$ 217,067	$ 276,383	$ 419,909	$ 290,454	$ 237,769	$ 289,263
9,581	9,611	9,452	8,516	9,240	4,980
200	206	354	246	363	276
1,912	2,774	4,251	3,155	3,556	2,119
-	-	-	-	-	N/A
513	320	N/A	N/A	N/A	N/A
54	68	82	82	103	104
2	8	7	5	16	5
$ 13,674,800	$ 14,384,477	$ 13,427,900	$ 13,917,562	$ 13,966,936	$ 14,713,601
72%	70%	1	71	72	79
22	31	19	28	-	23
-	3	-	20	8	4
2	1	1	3	39	11
1,735,100	2,625,700	2,465,400	1,631,400	1,843,900	1,724,800
82	27	32	77	337	43
10,314	10,215	10,289	10,154	10,080	9,732
N/A	N/A	N/A	N/A	N/A	N/A
3,725,106	3,651,263	3,495,759	3,902,271	3,626,849	3,640,364
54	65	63	42	41	83
10,636	10,458	10,163	10,390	10,345	10,311
7	11	16	19	14	16
5	7	5	6	7	7
2	1	1	1	1	1
69	79	89	94	91	95
5	9	10	4	3	1

Erie County, Ohio
Capital Asset Statistics by Program/Department
Last Ten Years

	2025	2024	2023	2022
General Government				
Legislative and Executive				
Administrative Office Space (square feet)				
Commissioners	7,037	7,037	7,037	7,037
Auditor	3,210	3,210	3,210	3,210
Treasurer	1,969	1,969	1,969	1,969
Prosecuting Attorney	3,576	3,576	3,576	3,576
Board of Elections	2,886	2,886	2,886	2,886
Recorder	3,210	3,210	3,210	3,210
Facilities	1,440	1,440	1,440	1,440
Veterans Services	2,549	2,549	2,549	2,549
IT/Data Processing	1,451	1,451	1,451	1,451
Human Services	26,236	26,236	26,236	26,236
Central Purchasing	1,200	1,200	1,200	1,200
Risk Management	525	525	525	525
Judicial				
Number of Courtrooms				
Common Pleas Court	3	3	3	3
Probate Court	1	1	1	1
Juvenile Court	3	3	3	3
County Court	1	1	1	1
Huron Municipal Court	1	1	1	1
Sandusky Municipal Court	1	1	1	1
Vermillion Municipal Court	1	1	1	1
Public Safety				
Patrol Vehicles	66	64	55	50
Jail Capacity	106	106	106	111
Detention Center Capacity	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1
Public Works				
Centerline Miles of Roads	140	140	140	140
Number of Bridges	137	137	137	137
Number of Culverts	662	662	662	662
Vehicles	32	32	32	32
Health				
Developmental Disabilities Buildings	1	1	1	1
Developmental Disabilities Buses and Vans	6	6	6	6
Human Services				
Job and Family Services Vehicles	9	9	11	7
Veterans Services Vehicles	3	3	3	3
Sewer				
Number of Treatment Facilities	2	2	2	2
Number of Pumping Stations	45	45	45	45
Total Lines (in miles)	152	152	152	152
Water				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2021	2020	2019	2018	2017	2016
7,037	7,037	7,037	7,037	7,037	7,037
3,210	3,210	3,210	3,210	3,210	3,210
1,969	1,969	1,969	1,969	1,969	1,969
3,576	3,576	3,576	3,576	3,576	3,576
2,886	2,886	2,886	2,886	2,886	2,886
3,210	3,210	3,210	3,210	3,210	3,210
1,440	1,440	1,440	1,440	1,440	1,440
2,549	2,549	2,549	2,549	2,549	2,549
1,451	1,451	1,451	1,451	1,451	1,451
26,236	26,236	26,236	26,236	26,236	26,236
1,200	1,200	1,200	1,200	1,200	1,200
525	525	525	525	525	525
3	3	3	3	3	3
1	1	1	1	1	1
3	3	3	3	3	3
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	1
50	44	47	49	43	43
111	111	111	111	111	109
36	36	36	36	36	36
1	1	1	1	1	1
140	140	140	140	140	140
138	138	138	138	138	138
661	661	661	661	661	660
32	32	32	32	31	31
1	1	1	1	1	1
7	7	6	6	6	7
6	6	7	7	7	7
3	3	3	2	2	2
3	3	3	3	3	3
44	44	44	44	44	42
144	144	144	144	144	132
313	313	313	313	313	313