

ERIE COUNTY
ERIE COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024





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Columbus, Ohio 43215
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Board of Commissioners
Erie County
247 Columbus Avenue
Suite 210
Sandusky, Ohio 44870

We have reviewed the *Independent Auditor's Report* of Erie County, prepared by Rea & Associates, Inc., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Erie County is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

September 03, 2025

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Erie County
Erie County, Ohio

Table of Contents
December 31, 2024

	<i>Page</i>
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3
Schedule of Expenditures of Federal Awards	7
Notes to Schedule of Expenditures of Federal Awards	10
Schedule of Findings and Questioned Costs	11

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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2025, wherein we noted the County restated net position to account for an error correction related to the landfill closure and post-closure liability.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Erie County
Independent Auditors Report on Internal Control Over
Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*
Page 2 of 2

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 24, 2025

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITOR'S REPORT

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Erie County's, Ohio (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2024. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information the County as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2025, which contained unmodified opinion on those financial statements wherein we noted the County restated net position to account for an error correction related to the landfill closure and post-closure liability. Our audit was performed for the purpose of forming opinions on those financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is 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 auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Rea & Associates, Inc.

Rea & Associates, Inc.
Medina, Ohio
June 24, 2025

Erie County, Ohio

*Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024*

FEDERAL GRANTOR <i>Pass-Through Grantor</i>	Federal ALN	Pass-Through Entity Identifying	Federal	Expenditures
Program Title	Number	Number	Expenditures	to Subrecipients
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
<i>Passed through the Ohio Department of Education:</i>				
Nutrition Cluster:				
School Breakfast Program				
Cash Assistance	10.553	074740-05PU	\$ 34,240	\$ -
National School Lunch Program				
Cash Assistance	10.555	074740-LLP4	64,740	-
Total Nutrition Cluster			<u>98,980</u>	<u>-</u>
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
SNAP Cluster				
Supplemental Nutrition Assistance Program (SNAP)	10.561	G-2021-11-5920	606,185	-
Total SNAP Cluster			<u>606,185</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>705,165</u>	<u>-</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
<i>Passed through the Ohio Development Services Agency:</i>				
Community Development Block Grants:				
2021 Community Development Block Grants	14.228	B-C-21-1AU-1	194,670	-
2021 Community Development Block Grants	14.228	B-C-21-1AU-2	23,422	-
2023 Community Development Block Grants	14.228	B-C-23-1AU-1	48,331	-
2023 Community Development Block Grants	14.228	B-C-23-1AU-2	100,780	-
2022 Formula Grant	14.228	B-F-22-1AU-1	105,033	-
Total Community Development Block Grants			<u>472,236</u>	<u>-</u>
Total U.S. Department of Housing and Urban Development			<u>472,236</u>	<u>-</u>
<u>U.S. DEPARTMENT OF FEDERAL EMERGENCY MANAGEMENT AGENCY</u>				
<i>Passed through the Ohio Department of Public Safety:</i>				
Hazard Mitigation Grant Program	97.039	FEMA-DR-4507-OH	96,460	-
Total U.S. Department of Federal Emergency Management Agency			<u>96,460</u>	<u>-</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>				
<i>Passed through the Ohio Attorney General's Office:</i>				
VOCA: 2023-2024	16.575	2024-VOCA-135500446	44,022	-
VOCA: 2024-2025	16.575	2025-VOCA-135899243	7,979	-
COVID-19: ARPA PROSECUTOR RETENTION BONUSES	16.575	2022-AR-LEP-948	252,853	-
Total VOCA			<u>304,854</u>	<u>-</u>
Violence Against Women Formula Grants	16.588	2022-WF-VA5-8114A	6,476	-
Violence Against Women Formula Grants	16.588	2023-WF-VA5-8114	38,266	-
Total Violence Against Women Formula Grants			<u>44,742</u>	<u>-</u>
Total U.S. Department of Justice			<u>349,596</u>	<u>-</u>
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed through the Area 7 Workforce Investment Board:</i>				
Unemployment Insurance	17.225	G-2425-11-6130	83,721	-
WIOA Cluster:				
WIA Adult	17.258	G-2425-11-6130	258,258	-
WIA Youth	17.259	G-2425-11-6130	262,813	-
WIA Dislocated Worker	17.278	G-2425-11-6130	308,842	-
Total WIOA Cluster			<u>829,913</u>	<u>-</u>
Total U.S. Department of Labor			<u>913,634</u>	<u>-</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
High Visibility Enforcement OT	20.600	STEP-2024-00-00-00082	14,216	-
High Visibility Enforcement OT	20.600	STEP-2025-00-00-00092	2,598	-
Total High Visibility Enforcement OT			<u>16,814</u>	<u>-</u>
National Priority Safety Programs	20.616	IDEP-2024-00-00-00082	12,004	-
National Priority Safety Programs	20.616	IDEP-2025-00-00-00092	14,568	-
Total National Priority Safety Programs			<u>26,572</u>	<u>-</u>
Total Highway Safety Cluster			<u>43,386</u>	<u>-</u>
<i>Passed through the Ohio Department of Emergency Management Agency:</i>				
Hazardous Materials Emergency Preparedness Grant	20.703	693JK32240034HMEP	51,820	-
Total U.S. Department of Transportation			<u>95,206</u>	<u>-</u>

Erie County, Ohio

*Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2024*

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF EDUCATION</u>				
<i>Passed through the Ohio Department of Disabilities:</i> Help Me Grow Part C	84.181	H181A220024	68,180	-
<i>Passed through the Ohio Department of Children & Youth:</i> Help Me Grow Part C	84.181	H181A230024	112,399	-
Total Help Me Grow Part C			180,579	-
Total U.S. Department of Education			180,579	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed through the Ohio Supreme Court:</i> State Court Improvement Program	93.586	2402OHSOIP	112,482	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i> Title IV-E Prevention Program	93.472	G-2425-11-6130	16,110	-
Promoting Safe and Stable Families	93.556	G-2425-11-6130	43,886	-
Temporary Assistance for Needy Families	93.558	G-2425-11-6130	839,492	-
Child Support Enforcement	93.563	G-2425-11-6130	1,083,716	-
CCDF Cluster				
Child Care and Development Block Grant	93.575	G-2425-11-6130	87,130	-
Total CCDF Cluster			87,130	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-2425-11-6130	53,299	-
Foster Care Title IV-E	93.658	G-2425-11-6130	1,832,143	-
Adoption Assistance	93.659	G-2425-11-6130	236,709	-
Social Services Block Grant	93.667	G-2425-11-6130	571,601	-
Chafee Foster Care Independence Program	93.674	G-2425-11-6130	9,724	-
Elder Abuse Prevention Interventions Program	93.747	G-2425-11-6130	8,191	-
Children's Health Insurance Program	93.767	G-2425-11-6130	3,530	-
Medicaid Cluster:				
Medical Assistance Program	93.778	G-2425-11-6130	845,216	-
Total Medicaid Cluster			845,216	-
<i>Passed through the Ohio Department of Developmental Disabilities:</i> Social Services Block Grant	93.667	2401OHSOSR	51,612	-
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i> Social Services Block Grant	93.667	2301OHOSR	29,096	-
Memo Total CFDA # 93.667			652,309	-
Opioid Response Grants	93.788	2023-3HB1-336644	16,611	-
Opioid Response Grants	93.788	2024-3HB1-336644	503,400	-
Total Opioid Response Grants			520,011	-
Mental Health Block Grant (MHBG) Community Investments	93.958	B09SM087381	29,014	-
Mental Health Block Grant (MHBG) Community Investments	93.958	B09SM089646	12,964	-
Total Mental Health Block Grant (MHBG) Community Investments			41,978	-
Substance Abuse Block Grant FY23	93.959	B08TI085827	99,246	-
Substance Abuse Block Grant FY24	93.959	B08TI087059	72,651	-
Total Substance Abuse Block Grant			171,897	-
Total U.S. Department of Health and Human Services			\$ 6,557,823	\$ -

Erie County, Ohio

Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended December 31, 2024

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Federal Disbursements	Expenditures to Subrecipients
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed through the Ohio Emergency Management Agency:</i>				
NBI Operation Stonegarden	97.067	EMW-2020-SS-00037-S01	\$ 71,811	\$ -
NBI Operation Stonegarden	97.067	EMW-2021-SS-0004	64,243	-
NBI Operation Stonegarden	97.067	EMW-2022-DD-00058	60,104	-
Total NBI Operation Stonegarden			196,158	-
Emergency Management Performance Grant	97.042	EMC-2023-EP-00003	70,485	-
Total Emergency Management Performance Grant			70,485	-
Total U.S. Department of Homeland Security			266,643	-
<u>U.S. DEPARTMENT OF TREASURY</u>				
<i>Direct Program</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	14,425,300	-
<i>Passed through the Ohio Department of Jobs and Family Services:</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	52,241	-
Total U.S. Department of Treasury			14,477,541	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 24,114,883	\$ -

The accompanying notes are an integral part of this schedule.

Erie County, Ohio

Notes to the Schedule of Expenditures of Federal Awards
2 CFR 200.510(b)(6)
For the Year Ended December 31, 2024

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Erie County, Ohio (the County) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following, the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM WITH REVOLVING LOAN CASH BALANCE

The current cash balance on the County's local program income accounts as of December 31, 2024 is \$73,419.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

Erie County, Ohio

*Schedule of Findings and Questioned Costs
2 CFR Section 200.515
December 31, 2024*

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	None reported
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	None reported
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list): Covid-19: Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) Foster Care Title IV-E Medicaid Cluster	ALN #21.027 ALN #93.658 ALN #93.778
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None Noted.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None Noted.



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

Erie County, Ohio

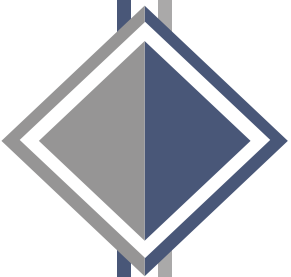
Erie County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2024

Prepared by the Erie County
Auditor's Office

Richard H. Jeffrey
County Auditor



INTRODUCTORY SECTION

Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2024
Table of Contents

Introductory Section	Page
Table of Contents	i
Letter of Transmittal	v
List of Principal Officials.....	x
Organizational Chart	xi
Certificate of Achievement for Excellence in Financial Report	xii
 Financial Section	
Independent Auditor’s Report.....	1
Management’s Discussion and Analysis.....	5
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position.....	17
Statement of Activities	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	20
Reconciliation of Total Governmental Fund Balances to	
Net Position of Governmental Activities	21
Statement of Revenues, Expenditures and Changes in	
Fund Balances – Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures and	
Changes in Fund Balances of Governmental Funds	
to the Statement of Activities	23
Statement of Revenues, Expenditures and Changes in Fund Balance –	
Budget (Non-GAAP Basis) and Actual – General Fund	24
Statement of Revenues, Expenditures and Changes in Fund Balance –	
Budget (Non-GAAP Basis) and Actual – Developmental Disabilities Fund	25
Statement of Revenues, Expenditures and Changes in Fund Balance –	
Budget (Non-GAAP Basis) and Actual – Motor Vehicle and Gasoline Tax Fund	26
Statement of Revenues, Expenditures and Changes in Fund Balance –	
Budget (Non-GAAP Basis) and Actual – American Rescue Plan Act Fund	27
Statement of Fund Net Position – Proprietary Funds	28
Statement of Revenues, Expenses and Changes in Fund	
Net Position – Proprietary Funds	29
Statement of Cash Flows – Proprietary Funds	30
Statement of Fiduciary Net Position – Fiduciary Funds	31
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	32
Notes to the Basic Financial Statements	33
Required Supplementary Information:	
Schedule of the County’s Proportionate Share of the Net Pension Liability	80
Schedule of the County’s Contributions - Pension	82
Schedule of the County’s Proportionate Share of the Net OPEB Liability(Asset)	84
Schedule of the County’s Contributions - OPEB	86
Notes to the Required Supplementary Information	88

Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2024
Table of Contents (continued)

Combining Statements and Individual Fund Schedules:

Combining Statements - Nonmajor Funds:

Description of Funds	91
Combining Balance Sheet – Nonmajor Governmental Funds	96
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds	97
Combining Balance Sheet – Nonmajor Special Revenue Funds	98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds	107
Combining Balance Sheet – Nonmajor Capital Projects Funds	116
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds	117
Combining Balance Sheet – Nonmajor Debt Service Funds	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Debt Service Funds	119

Governmental Funds Individual Fund Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual	121
--	-----

Internal Service Funds Combining Statements	182
---	-----

Fiduciary Funds Combining Statements and Individual Fund Schedule of Revenues, Expenses and Changes in Net Position – Budget (Non-GAAP Basis) and Actual	187
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Statistical Section

Net Position by Component – Last Ten Years (Accrual Basis of Accounting)	S-2
Changes in Net Position – Last Ten Years (Accrual Basis of Accounting).....	S-4
Fund Balances, Governmental Funds – Last Ten Years (Modified Accrual Basis of Accounting)	S-8
Changes in Fund Balances of Governmental Funds Last Ten Years (Modified Accrual Basis of Accounting).....	S-10
Assessed and Estimated Actual Values of Taxable Property - Last Ten Years.....	S-12
Property Tax Rates – Direct and Overlapping Governments (Per \$1,000 of Assessed Value) – Last Ten Years.....	S-14
Property Tax Levies and Collections - Real and Public Utility Real Property Taxes – Last Ten Years	S-20
Principal Taxpayers – Current and Nine Years Ago.....	S-21
Taxable Sales by Type – Last Ten Years	S-22
Number of Sewer and Water Customers by Type – Last Ten Years	S-25
Principal Sewer Customers – Last Ten Years.....	S-26
Principal Water Customers – Last Ten Years	S-31
Ratio of Outstanding Debt by Type – Last Ten Years.....	S-36
Ratio of General Bonded Debt Outstanding – Last Ten Years.....	S-38
Computation of Direct and Overlapping Governmental Activities Debt.....	S-39

Erie County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2024
Statistical Section (continued)

Computation of Legal Debt Margin – Last Ten Years	S-40
Pledged Revenue – Governmental Activities – Last Seven Years	S-42
Pledged Revenue – Sewer Enterprise Fund – Last Ten Years.....	S-43
Pledged Revenue – Water Enterprise Fund – Last Ten Years	S-44
Demographic and Economic Statistics – Last Ten Years	S-45
Principal Employers – Current and Nine Years Ago	S-47
Full-Time Equivalent County Government Employees by Program – Last Ten Years.....	S-48
Operating Indicators by Program/Department – Last Ten Years.....	S-50
Capital Assets Statistics by Program/Department – Last Ten Years	S-56

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RICHARD H. JEFFREY

Erie County Auditor

June 24, 2025

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, 2024. 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, 2024. 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 35,700 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 2024, just like in 2023, Erie County collected a record amount of sales tax revenues. The County's average unemployment rate in 2024 was 5%.

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, 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. Accordingly, the Erie County Commissioners passed a resolution in August 2024 requesting the County Budget Commission to approve not collecting 2.3 mills of unvoted millage in 2025, giving all taxpayers some relief from the higher taxes expected in 2025. The Budget Commission, consisting of the County Auditor, Treasurer, and Prosecutor approved this request on August 28, 2024. The resulting revenue reduction in the County's General Fund in 2025 is estimated to be approximately \$7.7 million. 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, 2024, 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, 2024, the balances in these funds totaled approximately \$3.1 million.

The County received significant federal funds from the American Rescue Plan Act passed by Congress in 2021. The County received \$7.2 million in 2021 and received another \$7.2 million in 2022. In February 2024, the County Commissioners reimbursed the General Fund \$10 million towards 2021 and 2022 sheriff deputy salaries. In March 2024, the Commissioners reimbursed the Department of Environmental Services \$2.076 million for previous sewer projects and \$2.349 million to the General Fund for a previous Erie County Jail HVAC project.

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, 2023.

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,

A handwritten signature in cursive script, appearing to read "Richard H. Jeffrey".

Richard H. Jeffrey
Erie County Auditor

ERIE COUNTY, OHIO
PRINCIPAL OFFICIALS
December 31, 2024

ELECTED OFFICIALS

Commissioner..... Matthew R. Old

Commissioner..... Stephen L. Shoffner

Commissioner..... Patrick J. Shenigo

Auditor..... Richard H. Jeffrey

Treasurer..... Caleb A. Stidham

Recorder Ellen M. Olsen

Clerk of Courts Craig A. Hecht

Coroner..... Brian A. Baxter

Engineer..... John D. Farschman

Prosecuting Attorney Kevin J. Baxter

Sheriff Paul A. Sigsworth

Common Pleas Judge Roger E. Binette

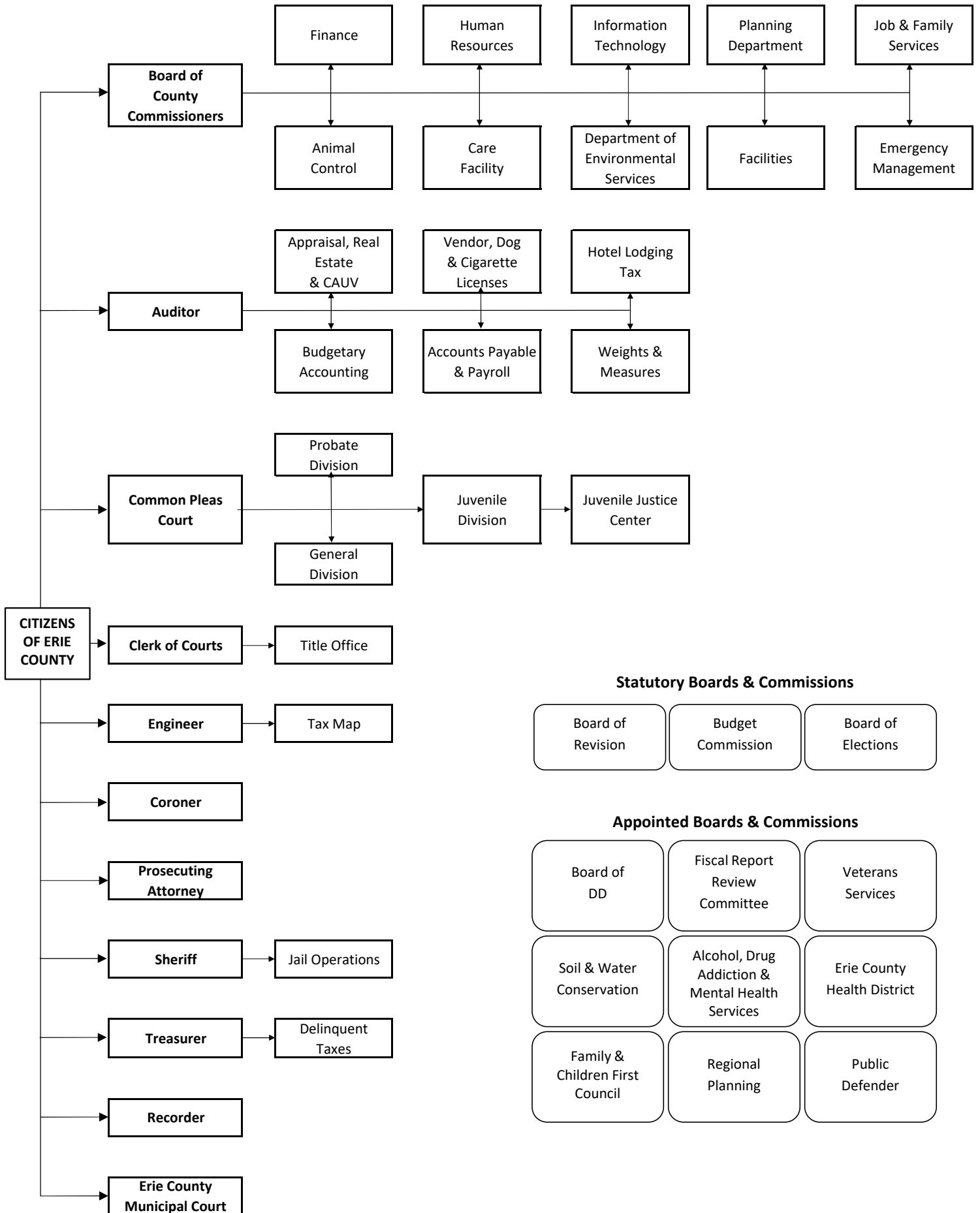
Common Pleas Judge Tygh M. Tone

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
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for Excellence
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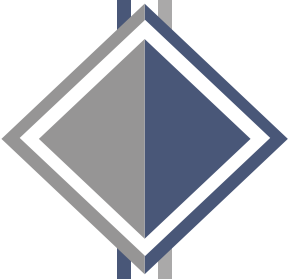
**Erie County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

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, 2024, 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, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the general fund, developmental disabilities fund, motor vehicle and gasoline tax fund, and American Rescue Plan Act 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.

Emphasis of Matter

As discussed in Note 2 to the financial statements, we noted the County restated net position to account for an error correction related to the closure and post-closure landfill liability. Our opinion is not modified with respect to this matter.

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 24, 2025 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 24, 2025

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

The discussion and analysis of the Erie County's (the County) financial performance provides an overall review of the County's financial activities for the year ended December 31, 2024. 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 2024 are as follows:

- In total, net position increased \$29.4 million. Net position of governmental activities increased 8.4 million. Net position of business-type activities increased \$21.0 million.
- Total capital assets decreased during the year by \$2.5 million. Governmental activities increased \$1.0 million and business-type activities decreased \$3.5 million from prior year.
- Outstanding debt decreased by \$1.9 million and \$2.9 million in governmental activities and business-type activities, respectively.
- The County increased their landfill's capacity to continue accepting solid waste for an additional 40 years. In order to reflect this change, the formula to estimate capacity has been updated, and the landfill fund beginning net position has been restated with an increase of \$7.4 million.

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 2024 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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

A question typically asked about the County's finances is "How did we do financially during 2024?" 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, developmental disabilities fund, motor vehicle and gasoline tax fund and American Rescue Plan Act fund (ARPA).

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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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.

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Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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 2024 compared to 2023:

Table 1
Net Position

	Governmental Activities			Business-Type Activities		
	2024	2023	Change	2024	Restated 2023	Change
Assets						
Current & Other Assets	\$ 113,587,399	\$ 128,026,572	\$ (14,439,173)	\$ 73,070,988	\$ 50,718,660	\$ 22,352,328
Net OPEB Asset	1,482,980	-	1,482,980	418,277	-	418,277
Capital Assets, Net	59,836,652	58,822,454	1,014,198	99,232,596	102,783,729	(3,551,133)
<i>Total Assets</i>	<u>174,907,031</u>	<u>186,849,026</u>	<u>(11,941,995)</u>	<u>172,721,861</u>	<u>153,502,389</u>	<u>19,219,472</u>
Deferred Outflows of Resources						
Deferred Charges on Refunding	-	-	-	-	103,387	(103,387)
Pension & OPEB	15,430,084	23,978,433	(8,548,349)	4,981,924	6,173,089	(1,191,165)
<i>Total Deferred Outflows of Resources</i>	<u>15,430,084</u>	<u>23,978,433</u>	<u>(8,548,349)</u>	<u>4,981,924</u>	<u>6,276,476</u>	<u>(1,294,552)</u>
Liabilities						
Current & Other Liabilities	7,712,624	21,362,477	(13,649,853)	2,172,651	2,104,964	67,687
Long-Term Liabilities:						
Due Within One Year	2,169,569	4,217,672	(2,048,103)	3,103,770	3,248,871	(145,101)
Due In More Than One Year:						
Net Pension Liability	44,796,729	51,192,422	(6,395,693)	12,634,974	12,798,107	(163,133)
Net OPEB Liability	-	1,047,181	(1,047,181)	-	261,796	(261,796)
Other Amounts	34,301,759	34,779,781	(478,022)	45,951,660	48,550,660	(2,599,000)
<i>Total Liabilities</i>	<u>88,980,681</u>	<u>112,599,533</u>	<u>(23,618,852)</u>	<u>63,863,055</u>	<u>66,964,398</u>	<u>(3,101,343)</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	10,845,258	16,228,351	(5,383,093)	-	-	-
Payments in Lieu of Taxes	708,121	600,100	108,021	-	-	-
Pension & OPEB	1,297,930	1,273,599	24,331	280,621	289,674	(9,053)
<i>Total Deferred Inflows of Resources</i>	<u>12,851,309</u>	<u>18,102,050</u>	<u>(5,250,741)</u>	<u>280,621</u>	<u>289,674</u>	<u>(9,053)</u>
Net Position						
Net Investment in Capital Assets	54,744,627	52,804,263	1,940,364	56,815,247	57,505,001	(689,754)
Restricted	53,697,597	50,319,579	3,378,018	418,277	-	418,277
Unrestricted	(19,937,099)	(22,997,966)	3,060,867	56,326,585	35,019,792	21,306,793
<i>Total Net Position</i>	<u>\$ 88,505,125</u>	<u>\$ 80,125,876</u>	<u>\$ 8,379,249</u>	<u>\$ 113,560,109</u>	<u>\$ 92,524,793</u>	<u>\$ 21,035,316</u>

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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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.

Taxes receivable and deferred inflows related to property taxes decreased from prior year, mainly due to significant collection of delinquent taxes in the current year. In addition, the County Commissioners voted not to collect the 2.3 mill of inside millage to general fund in 2025.

The decrease in current and other liabilities during the year is primarily attributable to the expenditure of American Rescue Plan Act (ARPA) funds initially recorded as unearned revenue until eligibility requirements and allowable use criteria were met.

The increase in cash in business-type activities is primarily due to ARPA-funded sewer project reimbursements received in the current year for costs incurred in a prior year, along with transfers in from the general fund to cover expenses.

OPERS experienced a decrease in unfunded pension liability during the most recent measurement period, largely due to strong investment performance. While they had reported investment losses in the prior year, significant gains in the current year improved its funded position. Additionally, OPERS shifted from a net OPEB liability to a net OPEB asset, driven by favorable actuarial assumption changes and robust investment returns. These fluctuations are passed through to the County relative to their proportionate share of contributions of all members, which increased slightly from the prior year for pension and OPEB, contributing to fluctuations in the expenses impacted by pension and OPEB.

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Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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 2024 and 2023.

Table 2
Changes in Net Position

	Governmental Activities			Business-Type Activities		
	2024	2023	Change	2024	Restated 2023	Change
Revenues						
<i>Program Revenues</i>						
Charges for Services	\$ 11,622,065	\$ 11,321,646	\$ 300,419	\$ 39,289,045	\$ 37,903,568	\$ 1,385,477
Operating Grants	44,532,954	31,562,269	12,970,685	201,050	605,317	(404,267)
Capital Grants	-	-	-	2,651,292	750,250	1,901,042
<i>Total Program Revenues</i>	<u>56,155,019</u>	<u>42,883,915</u>	<u>13,271,104</u>	<u>42,141,387</u>	<u>39,259,135</u>	<u>2,882,252</u>
<i>General Revenues</i>						
Property Taxes	13,198,584	16,340,643	(3,142,059)	-	-	-
Hotel/Motel Taxes	5,729,475	7,929,094	(2,199,619)	-	-	-
Payments in Lieu of Taxes	475,456	611,361	(135,905)	-	-	-
Permissive Sales Tax	22,631,289	22,477,185	154,104	-	-	-
Grants & Entitlements	4,052,110	4,192,061	(139,951)	-	-	-
Other	8,671,441	8,333,225	338,216	428,006	203,631	224,375
<i>Total General Revenues</i>	<u>54,758,355</u>	<u>59,883,569</u>	<u>(5,125,214)</u>	<u>428,006</u>	<u>203,631</u>	<u>224,375</u>
<i>Total Revenues</i>	<u>110,913,374</u>	<u>102,767,484</u>	<u>8,145,890</u>	<u>42,569,393</u>	<u>39,462,766</u>	<u>3,106,627</u>
Program Expenses						
General Government						
Legislative and Executive	21,357,937	22,466,614	(1,108,677)	-	-	-
Judicial	10,590,982	10,488,228	102,754	-	-	-
Public Safety	16,571,884	15,780,955	790,929	-	-	-
Public Works	8,010,077	8,645,420	(635,343)	-	-	-
Health	17,824,083	16,236,654	1,587,429	-	-	-
Human Services	13,893,981	13,409,329	484,652	-	-	-
Economic Development	781,384	1,153,356	(371,972)	-	-	-
Other	-	1,055	(1,055)	-	-	-
Interest Expense	1,425,670	1,225,105	200,565	-	-	-
Enterprise Operations						
Sewer	-	-	-	7,369,787	9,052,843	(1,683,056)
Water	-	-	-	8,837,311	8,992,476	(155,165)
Landfill	-	-	-	4,100,371	(2,118,229)	6,218,600
Care Facility	-	-	-	13,304,735	11,734,796	1,569,939
<i>Total Program Expenses</i>	<u>90,455,998</u>	<u>89,406,716</u>	<u>1,049,282</u>	<u>33,612,204</u>	<u>27,661,886</u>	<u>5,950,318</u>
<i>Increase (Decrease) in Net Position</i>	<u>20,457,376</u>	<u>13,360,768</u>	<u>7,096,608</u>	<u>8,957,189</u>	<u>11,800,880</u>	<u>(2,843,691)</u>
Transfers	<u>(12,078,127)</u>	<u>(4,009,163)</u>	<u>(8,068,964)</u>	<u>12,078,127</u>	<u>4,009,163</u>	<u>8,068,964</u>
<i>Change in Net Position</i>	<u>8,379,249</u>	<u>9,351,605</u>	<u>(972,356)</u>	<u>21,035,316</u>	<u>15,810,043</u>	<u>5,225,273</u>
<i>Net Position Beginning of Year (Restated 2023)</i>	<u>80,125,876</u>	<u>70,774,271</u>	<u>9,351,605</u>	<u>92,524,793</u>	<u>76,714,750</u>	<u>15,810,043</u>
<i>Net Position End of Year, Restated</i>	<u>\$ 88,505,125</u>	<u>\$ 80,125,876</u>	<u>\$ 8,379,249</u>	<u>\$ 113,560,109</u>	<u>\$ 92,524,793</u>	<u>\$ 21,035,316</u>

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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Governmental Activities

Governmental net position reported an overall increase from 2023. 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 increased compared to the prior year, primarily due to the recognition of funding received under the American Rescue Plan Act. General revenues primarily consist of property and sales tax revenue. The decrease in property tax revenue can be attributed to the significant reduction in outstanding delinquent taxes, which are recognized as revenue when collectible.

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 health, which mainly includes programs for developmental health in addition to alcohol and drug addiction programs.

The decrease in hotel/motel taxes revenue and legislative and executive expenses is due to the elimination of amounts the County collects and distributes to subdivisions. Since this activity has no impact on net position, prior year amounts were not restated and the 2023 column was not adjusted.

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 compared to the prior year, primarily due to the receipt of care facility funding in the prior year that was not repeated in the current year, while the sewer fund recognized an increase in capital grants for reimbursement of ARPA funded projects in addition to transfers in from general fund.

Decreases in contractual services in the water and sewer funds contributed to the decrease in expenses from prior year, as spending was reduced. Increases in salaries and benefits in the care facility fund offset the favorable impact of the pension and OPEB accruals accounting for an increase in expenses.

As previously discussed, the County increased the capacity of the landfill for an additional 40 years. This restatement resulted in a substantial decrease in the landfill expense in 2023.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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.

Changes in fund balances are as follows:

	Fund Balance 12/31/24	Fund Balance 12/31/23	Increase (Decrease)
General	\$ 30,145,711	\$ 24,958,523	\$ 5,187,188
Developmental Disabilities	7,407,514	7,377,946	29,568
Motor Vehicle and Gasoline Tax	4,019,422	3,184,330	835,092

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

During the year, the ARPA Fund reimbursed the general fund for eligible expenditures that had been incurred in a prior period related to sheriff salaries and an HVAC project at the jail. This refund of prior year expenditure is reflected as miscellaneous revenue and was eliminated on the government-wide financial statements to prevent "double counting." The general fund also transferred money to the sewer fund to subsidize expenses. These transactions, while significant, did not have an impact on fund balance.

General fund expenditures increased compared to prior year mainly in public safety, legislative and executive and capital outlay reflecting continued investment in essential services and infrastructure. Despite revenues remaining fairly consistent with prior year, they still exceeded expenditures, reflecting continued fiscal strength and the capacity to meet future obligations. In light of this strong financial position, the County Commissioners made the deliberate decision to save residents money by not collecting the inside millage of the General Fund levy in 2025. This thoughtful action underscores the County's deep commitment to responsible stewardship and its genuine dedication to easing the financial burden on its residents, while continuing to provide high-quality services and invest in the community's future.

Revenues and expenses in the developmental disabilities fund both increased from prior year, reflecting stable operations. The increase in revenue was generally aligned with the rise in expenditures, resulting in an increase in fund balance.

The motor vehicle and gasoline tax fund increased compared to prior year. During the year, revenues from State and local government sources declined, leading to an overall decrease in total revenues. However, total expenditures also decreased, primarily due to cost-saving measures and reduced program activity. The expenditure reduction outpaced the revenue decline, resulting in an increase in fund balance. Additionally, this fund's balance is influenced by the timing of revenue receipts and the scheduling of planned road improvement projects.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

During the current year, the ARPA fund expended the remaining balance of previously unearned revenue received in prior periods. As a result, all available ARPA funds have been fully utilized in accordance with program guidelines, and the fund closed the year with a zero fund balance. No additional ARPA revenues or expenditures are anticipated going forward as the program comes to a close.

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	Restated Net Position	Increase
	12/31/24	12/31/23	(Decrease)
Sewer	\$ 55,696,278	\$ 37,677,592	\$ 18,018,686
Water	37,100,697	35,378,304	1,722,393
Landfill	20,038,040	17,469,918	2,568,122
Care Facility	725,094	1,998,979	(1,273,885)

Transfers in from general fund contributed to an increase in cash in the sewer fund. In addition, the sewer fund received a donation of capital assets contributing to the increase in net position.

The water fund had an increase in net position as total revenues increased slightly compared to the prior year. At the same time, total expenses decreased slightly due to cost control measures and operational efficiencies.

The landfill fund had an additional increase in cash over prior year driven by revenues continuing to exceed expenses during the year.

Care facility fund expenses increased compared to prior year, mainly in personal services. Due to the higher percentage of employees paid out of the care facility fund, the impact of the pension and OPEB accruals is more significant causing an overall decrease 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 Final estimated investment earnings were increased with improving market conditions. Final appropriations were increased to account for equipment and capital improvement expenditures.

Final Budget Compared to Actual Results Actual expenditures were less than final budget with legislative and executive and capital outlay expenditures being estimated higher.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

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:

- Juvenile Justice Center Roof Replacement
- Bay View Waterline Replacement
- Landfill Drive Blacktop

Construction in progress:

- Sawmill Creek Wastewater Treatment Plant Expansion
- Meadows Gas Conversion Project
- HVAC Upgrades

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

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

Debt

During 2024, the County's governmental activities debt obligations decreased \$1.9 million primarily from making scheduled principal payments. For business-type activities, the County made \$2.9 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.

Erie County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2024
(Unaudited)

Compared to 2023, cash-basis sales tax receipts received in 2024 increased 0.29 percent and the amount of \$21,719,160 was the highest amount the County has ever received in one year. The County's share of casino revenue was \$1,062,040 in 2024 compared to \$1,072,798 received in 2023, which is a 1 percent decrease. State funded local government funds also decreased by 4.8 percent in 2024. The County share of gasoline tax for 2024 increased 1.2 percent when compared to 2023.

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. 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, 2024

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Investments	\$ 81,060,014	\$ 69,250,664	\$ 150,310,678
Cash and Cash Equivalents in Segregated Accounts	354,956	213,476	568,432
Cash and Cash Equivalents with Fiscal Agents	983,257	-	983,257
Cash and Cash Equivalents with Trustee	86,777	-	86,777
Accounts Receivable	209,742	4,336,848	4,546,590
Permissive Sales Tax Receivable	5,184,970	-	5,184,970
Due from Other Governments	10,517,930	-	10,517,930
Property and Other Local Taxes Receivable	12,759,424	-	12,759,424
Payments in Lieu of Taxes Receivable	708,121	-	708,121
Notes Receivable	59,377	-	59,377
Special Assessments Receivable	323,466	-	323,466
Internal Balances	730,000	(730,000)	-
Prepaid Items	541,225	-	541,225
Due from External Parties	68,140	-	68,140
Net OPEB Asset	1,482,980	418,277	1,901,257
Capital Assets Not Being Depreciated/Amortized	4,597,703	3,864,150	8,461,853
Capital Assets Being Depreciated/Amortized, Net	55,238,949	95,368,446	150,607,395
<i>Total Assets</i>	<u>174,907,031</u>	<u>172,721,861</u>	<u>347,628,892</u>
Deferred Outflows of Resources			
Pension	14,146,600	4,623,039	18,769,639
OPEB	1,283,484	358,885	1,642,369
<i>Total Deferred Outflows of Resources</i>	<u>15,430,084</u>	<u>4,981,924</u>	<u>20,412,008</u>
Liabilities			
Accounts Payable	1,759,993	425,314	2,185,307
Accrued Wages	2,044,292	616,694	2,660,986
Contracts Payable	-	289,854	289,854
Retainage Payable	-	4,302	4,302
Due to Other Governments	1,218,461	836,487	2,054,948
Claims Payable	2,108,878	-	2,108,878
Unearned Revenue	581,000	-	581,000
Long-Term Liabilities:			
Due Within One Year	2,169,569	3,103,770	5,273,339
Due In More Than One Year:			
Net Pension Liability	44,796,729	12,634,974	57,431,703
Other Amounts Due in More Than One Year	34,301,759	45,951,660	80,253,419
<i>Total Liabilities</i>	<u>88,980,681</u>	<u>63,863,055</u>	<u>152,843,736</u>
Deferred Inflows of Resources			
Property Taxes Levied for the Next Year	10,845,258	-	10,845,258
Payments in Lieu of Taxes	708,121	-	708,121
Pension	448,996	10,314	459,310
OPEB	848,934	270,307	1,119,241
<i>Total Deferred Inflows of Resources</i>	<u>12,851,309</u>	<u>280,621</u>	<u>13,131,930</u>
Net Position			
Net Investment in Capital Assets	54,744,627	56,815,247	111,559,874
Restricted for:			
Capital Outlay	399,953	-	399,953
Debt Service	462,185	-	462,185
Court Activities	3,398,589	-	3,398,589
Public Safety	4,626,026	-	4,626,026
Public Works	9,357,833	-	9,357,833
Health	13,894,808	-	13,894,808
Human Services	8,582,370	-	8,582,370
Economic Development	472,708	-	472,708
Real Estate Assessment and Collection	1,758,562	-	1,758,562
Visitor & Convention Bureau	6,968,171	-	6,968,171
Net OPEB Asset	1,482,980	418,277	1,901,257
Other Purposes	2,293,412	-	2,293,412
Unrestricted	(19,937,099)	56,326,585	36,389,486
<i>Total Net Position</i>	<u>\$ 88,505,125</u>	<u>\$ 113,560,109</u>	<u>\$ 202,065,234</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Activities
For the Year Ended December 31, 2024

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services and Sales	Grants, Contributions and Interest	Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$ 21,357,937	\$ 4,650,156	\$ 1,775,715	\$ -
Judicial	10,590,982	2,457,619	1,075,614	-
Public Safety	16,571,884	2,326,443	16,184,606	-
Public Works	8,010,077	1,141,588	6,520,637	-
Health	17,824,083	777,299	6,899,263	-
Human Services	13,893,981	150,380	10,273,235	-
Economic Development	781,384	118,580	554,062	-
Interest Expense	1,425,670	-	1,249,822	-
<i>Total Governmental Activities</i>	<u>90,455,998</u>	<u>11,622,065</u>	<u>44,532,954</u>	<u>-</u>
Business-Type Activities				
Sewer	7,369,787	10,613,365	200,000	2,450,876
Water	8,837,311	10,158,643	1,050	200,416
Landfill	4,100,371	6,490,155	-	-
Care Facility	13,304,735	12,026,882	-	-
<i>Total Business-Type Activities</i>	<u>33,612,204</u>	<u>39,289,045</u>	<u>201,050</u>	<u>2,651,292</u>
<i>Total</i>	<u>\$ 124,068,202</u>	<u>\$ 50,911,110</u>	<u>\$ 44,734,004</u>	<u>\$ 2,651,292</u>

General Revenues

Property Taxes Levied for:

General Purposes

Developmental Disabilities

Alcohol, Drug Addiction and Mental Health

Senior Citizens

Hotel/Motel Taxes

Payments in Lieu of Taxes

Permissive Sales Tax

Grants and Entitlements not Restricted to Specific Programs

Investment Earnings

Miscellaneous

Total General Revenues

Transfers

Change in Net Position

Net Position Beginning of Year, as Previously Reported

Restatement, See Note 2

Net Position Beginning of Year, as Restated

Net Position End of Year

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Total
\$ (14,932,066)	\$ -	\$ (14,932,066)
(7,057,749)	-	(7,057,749)
1,939,165	-	1,939,165
(347,852)	-	(347,852)
(10,147,521)	-	(10,147,521)
(3,470,366)	-	(3,470,366)
(108,742)	-	(108,742)
(175,848)	-	(175,848)
<u>(34,300,979)</u>	<u>-</u>	<u>(34,300,979)</u>
-	5,894,454	5,894,454
-	1,522,798	1,522,798
-	2,389,784	2,389,784
-	<u>(1,277,853)</u>	<u>(1,277,853)</u>
-	8,529,183	8,529,183
<u>(34,300,979)</u>	<u>8,529,183</u>	<u>(25,771,796)</u>
4,239,686	-	4,239,686
5,501,967	-	5,501,967
2,058,363	-	2,058,363
1,398,568	-	1,398,568
5,729,475	-	5,729,475
475,456	-	475,456
22,631,289	-	22,631,289
4,052,110	-	4,052,110
6,304,909	-	6,304,909
2,366,532	428,006	2,794,538
<u>54,758,355</u>	<u>428,006</u>	<u>55,186,361</u>
<u>(12,078,127)</u>	<u>12,078,127</u>	<u>-</u>
<u>8,379,249</u>	<u>21,035,316</u>	<u>29,414,565</u>
80,125,876	85,172,609	165,298,485
-	7,352,184	7,352,184
<u>80,125,876</u>	<u>92,524,793</u>	<u>172,650,669</u>
<u>\$ 88,505,125</u>	<u>\$ 113,560,109</u>	<u>\$ 202,065,234</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Balance Sheet
Governmental Funds
December 31, 2024

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Equity in Pooled Cash and Investments	\$ 29,107,264	\$ 6,651,497	\$ 3,675,777	\$ -	\$ 36,194,604	\$ 75,629,142
Cash and Cash Equivalents in Segregated Accounts	354,956	-	-	-	-	354,956
Cash and Cash Equivalents with Fiscal Agents	-	983,257	-	-	-	983,257
Cash and Cash Equivalents with Trustee	86,777	-	-	-	-	86,777
Accounts Receivable	35,655	103,980	-	-	70,107	209,742
Permissive Sales Tax Receivable	5,184,970	-	-	-	-	5,184,970
Due from Other Governments	1,695,898	197,235	2,898,474	-	5,726,323	10,517,930
Property and Other Local Taxes Receivable	-	6,987,752	50,538	-	5,721,134	12,759,424
Payments in Lieu of Taxes Receivable	-	-	-	-	708,121	708,121
Special Assessments Receivable	-	-	-	-	323,466	323,466
Due from External Parties	68,140	-	-	-	-	68,140
Interfund Receivable	265,386	-	-	-	-	265,386
Notes Receivable	-	-	-	-	59,377	59,377
Prepaid Items	181,516	-	-	-	-	181,516
Advances to Other Funds	792,891	-	-	-	-	792,891
<i>Total Assets</i>	<u>\$ 37,773,453</u>	<u>\$ 14,923,721</u>	<u>\$ 6,624,789</u>	<u>\$ -</u>	<u>\$ 48,803,132</u>	<u>\$ 108,125,095</u>
Liabilities						
Accounts Payable	\$ 525,694	\$ 161,554	\$ 17,568	\$ -	\$ 1,038,419	\$ 1,743,235
Accrued Wages	1,083,023	195,581	93,564	-	667,680	2,039,848
Due to Other Governments	642,053	98,580	32,770	-	393,904	1,167,307
Interfund Payable	-	-	-	-	265,386	265,386
Advances from Other Funds	-	-	-	-	62,891	62,891
Unearned Revenue	581,000	-	-	-	-	581,000
<i>Total Liabilities</i>	<u>2,831,770</u>	<u>455,715</u>	<u>143,902</u>	<u>-</u>	<u>2,428,280</u>	<u>5,859,667</u>
Deferred Inflows of Resources						
Property Taxes Levied for the Next Year	-	6,745,136	-	-	4,100,122	10,845,258
Payments in Lieu of Taxes	-	-	-	-	708,121	708,121
Unavailable Revenue	4,795,972	315,356	2,461,465	-	5,342,010	12,914,803
<i>Total Deferred Inflows of Resources</i>	<u>4,795,972</u>	<u>7,060,492</u>	<u>2,461,465</u>	<u>-</u>	<u>10,150,253</u>	<u>24,468,182</u>
Fund Balances						
Nonspendable	1,204,350	-	-	-	-	1,204,350
Restricted	354,956	7,407,514	4,019,422	-	33,777,457	45,559,349
Committed	2,294,013	-	-	-	2,686,357	4,980,370
Assigned	8,313,955	-	-	-	20,591	8,334,546
Unassigned	17,978,437	-	-	-	(259,806)	17,718,631
<i>Total Fund Balance</i>	<u>30,145,711</u>	<u>7,407,514</u>	<u>4,019,422</u>	<u>-</u>	<u>36,224,599</u>	<u>77,797,246</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 37,773,453</u>	<u>\$ 14,923,721</u>	<u>\$ 6,624,789</u>	<u>\$ -</u>	<u>\$ 48,803,132</u>	<u>\$ 108,125,095</u>

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, 2024*

Total Governmental Fund Balances		\$ 77,797,246
<i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		59,836,652
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:		
Delinquent Property Taxes	\$ 401,182	
Permissive Sales Taxes	3,481,657	
Due from Other Governments	8,585,777	
Special Assessments	323,466	
Charges for Services	<u>122,721</u>	12,914,803
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.		3,609,347
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	1,482,980	
Deferred Outflows - Pension	14,146,600	
Deferred Outflows - OPEB	1,283,484	
Net Pension Liability	(44,796,729)	
Deferred Inflows - Pension	(448,996)	
Deferred Inflows - OPEB	<u>(848,934)</u>	(29,181,595)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	(2,785,000)	
Revenue Bonds	(30,662,025)	
Compensated Absences	<u>(3,024,303)</u>	(36,471,328)
<i>Net Position of Governmental Activities</i>		<u><u>\$ 88,505,125</u></u>

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, 2024

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan Act	Nonmajor Governmental Funds	Total Governmental Funds
Revenues						
Property Taxes	\$ 5,232,220	\$ 6,442,946	\$ -	\$ -	\$ 4,131,999	\$ 15,807,165
Hotel/Motel Taxes	-	-	-	-	5,729,475	5,729,475
Permissive Sales Taxes	21,951,619	-	659,815	-	-	22,611,434
Payments in Lieu of Taxes	-	-	-	-	475,456	475,456
Special Assessments	-	-	-	-	373,754	373,754
Charges for Services	3,711,024	137,623	8,917	-	4,997,151	8,854,715
Fines and Forfeitures	282,570	-	124,179	-	456,131	862,880
Licenses and Permits	1,187,589	-	52,201	-	297,299	1,537,089
Intergovernmental	3,959,568	2,801,505	6,228,902	12,075,889	18,732,192	43,798,056
Investment Income	6,304,909	2,035	111,140	-	13,724	6,431,808
Contributions and Donations	2,692,822	-	-	-	-	2,692,822
Other	13,126,274	682,856	221,579	-	411,712	14,442,421
<i>Total Revenues</i>	<u>58,448,595</u>	<u>10,066,965</u>	<u>7,406,733</u>	<u>12,075,889</u>	<u>35,618,893</u>	<u>123,617,075</u>
Expenditures						
Current:						
General Government						
Legislative and Executive	13,221,807	-	-	-	6,559,374	19,781,181
Judicial	7,928,402	-	-	-	2,156,412	10,084,814
Public Safety	11,797,922	-	-	10,000,000	5,873,923	27,671,845
Public Works	78,669	-	5,525,656	-	1,132,924	6,737,249
Health	1,882	10,037,397	-	-	7,585,752	17,625,031
Human Services	1,009,966	-	-	-	12,486,855	13,496,821
Economic Development	25	-	-	-	781,359	781,384
Capital Outlay	1,807,295	-	-	2,075,889	902,629	4,785,813
Debt Service:						
Principal Retirement	1,440,000	-	-	-	418,175	1,858,175
Interest and Fiscal Charges	1,249,822	-	-	-	175,848	1,425,670
<i>Total Expenditures</i>	<u>38,535,790</u>	<u>10,037,397</u>	<u>5,525,656</u>	<u>12,075,889</u>	<u>38,073,251</u>	<u>104,247,983</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>19,912,805</u>	<u>29,568</u>	<u>1,881,077</u>	<u>-</u>	<u>(2,454,358)</u>	<u>19,369,092</u>
Other Financing Sources (Uses)						
Proceeds from Sale of Assets	3,514	-	4,100	-	3,805	11,419
Transfers In	-	-	-	-	3,781,104	3,781,104
Transfers Out	(14,729,131)	-	(1,050,085)	-	(344,044)	(16,123,260)
<i>Total Other Financing Sources (Uses)</i>	<u>(14,725,617)</u>	<u>-</u>	<u>(1,045,985)</u>	<u>-</u>	<u>3,440,865</u>	<u>(12,330,737)</u>
<i>Net Change in Fund Balances</i>	<u>5,187,188</u>	<u>29,568</u>	<u>835,092</u>	<u>-</u>	<u>986,507</u>	<u>7,038,355</u>
<i>Fund Balances Beginning of Year</i>	<u>24,958,523</u>	<u>7,377,946</u>	<u>3,184,330</u>	<u>-</u>	<u>35,238,092</u>	<u>70,758,891</u>
<i>Fund Balances End of Year</i>	<u>\$ 30,145,711</u>	<u>\$ 7,407,514</u>	<u>\$ 4,019,422</u>	<u>\$ -</u>	<u>\$ 36,224,599</u>	<u>\$ 77,797,246</u>

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, 2024*

Net Change in Fund Balances - Total Governmental Funds		\$ 7,038,355
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
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	\$ 3,912,828	
Current Year Depreciation	<u>(2,646,702)</u>	1,266,126
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.		(251,928)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Delinquent Property Taxes	(2,608,581)	
Permissive Sales Taxes	19,855	
Due from Other Governments	1,938,404	
Special Assessments	(6,373)	
Charges for Services	<u>28,883</u>	(627,812)
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	340,000	
Revenue Bonds	<u>1,518,175</u>	1,858,175
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension		4,372,543
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	(4,292,711)	
OPEB	<u>273,342</u>	(4,019,369)
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.		(1,924,791)
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		<u>667,950</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$ 8,379,249</u></u>

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, 2024*

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	\$ 5,500,365	\$ 5,500,365	\$ 5,232,220	\$ (268,145)
Permissive Sales Taxes	21,000,000	21,700,000	21,970,709	270,709
Charges for Services	3,131,845	3,515,845	3,448,483	(67,362)
Licenses and Permits	1,006,200	1,137,200	1,185,988	48,788
Fines and Forfeitures	259,800	259,800	282,570	22,770
Intergovernmental	4,258,333	4,812,624	4,544,955	(267,669)
Investment Income	3,030,100	4,280,100	4,524,753	244,653
Contributions and Donations	2,692,822	2,692,822	2,692,822	-
Miscellaneous	12,915,450	13,214,450	13,352,257	137,807
<i>Total Revenues</i>	<u>53,794,915</u>	<u>57,113,206</u>	<u>57,234,757</u>	<u>121,551</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	14,087,995	15,306,025	13,340,799	1,965,226
Judicial Systems	8,352,534	8,635,338	7,879,858	755,480
Public Safety	11,084,376	12,636,574	12,187,163	449,411
Public Works	79,824	81,456	81,223	233
Health	4,366	4,474	4,474	-
Human Services	1,316,711	1,299,822	1,041,002	258,820
Capital Outlay	3,930,916	3,998,066	2,084,538	1,913,528
Debt Service:				
Principal Retirement	1,440,000	1,440,000	1,440,000	-
Interest and Fiscal Charges	1,249,822	1,249,822	1,249,822	-
<i>Total Expenditures</i>	<u>41,546,544</u>	<u>44,651,577</u>	<u>39,308,879</u>	<u>5,342,698</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>12,248,371</u>	<u>12,461,629</u>	<u>17,925,878</u>	<u>5,464,249</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	-	-	3,514	3,514
Advances In	10,000	10,000	33,118	23,118
Transfers In	335,505	135,505	137,154	1,649
Transfers Out	(6,521,272)	(16,278,232)	(15,830,528)	447,704
<i>Total Other Financing Sources (Uses)</i>	<u>(6,175,767)</u>	<u>(16,132,727)</u>	<u>(15,656,742)</u>	<u>475,985</u>
<i>Net Change in Fund Balance</i>	<u>6,072,604</u>	<u>(3,671,098)</u>	<u>2,269,136</u>	<u>5,940,234</u>
<i>Fund Balance Beginning of Year</i>	<u>21,880,073</u>	<u>21,880,073</u>	<u>21,880,073</u>	<u>-</u>
Prior Year Encumbrances Appropriated	<u>3,866,497</u>	<u>3,866,497</u>	<u>3,866,497</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 31,819,174</u>	<u>\$ 22,075,472</u>	<u>\$ 28,015,706</u>	<u>\$ 5,940,234</u>

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, 2024*

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Property Taxes	\$ 6,535,348	\$ 6,535,348	\$ 6,442,946	\$ (92,402)
Charges for Services	111,142	111,142	137,623	26,481
Intergovernmental	2,210,204	2,210,204	2,686,154	475,950
Investment Income	2,000	2,000	1,794	(206)
Miscellaneous	32,500	743,780	578,876	(164,904)
<i>Total Revenues</i>	<u>8,891,194</u>	<u>9,602,474</u>	<u>9,847,393</u>	<u>244,919</u>
Expenditures				
Current:				
Health	10,887,944	11,676,153	10,531,075	1,145,078
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,996,750)</u>	<u>(2,073,679)</u>	<u>(683,682)</u>	<u>1,389,997</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	2,500	2,500	-	(2,500)
Transfers In	750,000	750,000	-	(750,000)
Transfers Out	(500,000)	(423,071)	-	423,071
<i>Total Other Financing Sources (Uses)</i>	<u>252,500</u>	<u>329,429</u>	<u>-</u>	<u>(329,429)</u>
<i>Net Change in Fund Balance</i>	<u>(1,744,250)</u>	<u>(1,744,250)</u>	<u>(683,682)</u>	<u>1,060,568</u>
<i>Fund Balance Beginning of Year</i>	<u>6,228,201</u>	<u>6,228,201</u>	<u>6,228,201</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>581,365</u>	<u>581,365</u>	<u>581,365</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 5,065,316</u>	<u>\$ 5,065,316</u>	<u>\$ 6,125,884</u>	<u>\$ 1,060,568</u>

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
Motor Vehicle and Gasoline Tax Fund
For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues				
Permissive Sales Taxes	\$ 655,000	\$ 655,000	\$ 658,901	\$ 3,901
Charges for Services	9,050	9,050	8,872	(178)
Licenses and Permits	32,000	32,000	52,201	20,201
Fines and Forfeitures	90,000	90,000	124,334	34,334
Intergovernmental	6,684,000	6,799,744	6,774,213	(25,531)
Investment Income	50,000	50,000	100,217	50,217
Miscellaneous	9,700	223,622	223,622	-
<i>Total Revenues</i>	<u>7,529,750</u>	<u>7,859,416</u>	<u>7,942,360</u>	<u>82,944</u>
Expenditures				
Current:				
Public Works	<u>6,877,528</u>	<u>7,286,575</u>	<u>6,422,635</u>	<u>863,940</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>652,222</u>	<u>572,841</u>	<u>1,519,725</u>	<u>946,884</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Capital Assets	15,000	15,000	4,100	(10,900)
Transfers Out	<u>(1,000,000)</u>	<u>(1,050,085)</u>	<u>(1,050,085)</u>	<u>-</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(985,000)</u>	<u>(1,035,085)</u>	<u>(1,045,985)</u>	<u>(10,900)</u>
<i>Net Change in Fund Balance</i>	<u>(332,778)</u>	<u>(462,244)</u>	<u>473,740</u>	<u>935,984</u>
<i>Fund Balance Beginning of Year</i>	<u>1,673,972</u>	<u>1,673,972</u>	<u>1,673,972</u>	<u>-</u>
<i>Prior Year Encumbrances Appropriated</i>	<u>1,241,023</u>	<u>1,241,023</u>	<u>1,241,023</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u>\$ 2,582,217</u>	<u>\$ 2,452,751</u>	<u>\$ 3,388,735</u>	<u>\$ 935,984</u>

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
American Rescue Plan Act Fund
For the Year Ended December 31, 2024*

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Expenditures				
Current:				
Public Safety	\$ -	\$ 10,000,000	\$ 10,000,000	\$ -
Capital Outlay	-	4,425,300	4,425,300	-
<i>Total Expenditures</i>	-	14,425,300	14,425,300	-
<i>Net Change in Fund Balance</i>	-	(14,425,300)	(14,425,300)	-
<i>Fund Balance Beginning of Year</i>	\$ 14,425,300	\$ 14,425,300	\$ 14,425,300	\$ -
<i>Fund Balance End of Year</i>	\$ 14,425,300	\$ -	\$ -	\$ -

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2024

	Enterprise Funds					Governmental Activities Internal Service Funds
	Sewer	Water	Landfill	Care Facility	Total	
Assets						
<i>Current Assets:</i>						
Equity in Pooled Cash and Investments	\$ 31,287,532	\$ 10,360,470	\$ 23,448,003	\$ 4,154,659	\$ 69,250,664	\$ 5,430,872
Cash and Investments in Segregated Accounts	-	-	-	213,476	213,476	-
Accounts Receivable	1,603,903	1,244,836	554,016	934,093	4,336,848	-
Prepaid Items	-	-	-	-	-	359,709
<i>Total Current Assets</i>	<u>32,891,435</u>	<u>11,605,306</u>	<u>24,002,019</u>	<u>5,302,228</u>	<u>73,800,988</u>	<u>5,790,581</u>
<i>Non-Current Assets:</i>						
Net OPEB Asset	57,038	38,025	38,025	285,189	418,277	-
Capital Assets Not Being Depreciated/Amortized	2,265,468	117,660	1,375,546	105,476	3,864,150	-
Capital Assets Being Depreciated/Amortized, Net	51,141,420	39,145,482	3,091,960	1,989,584	95,368,446	-
<i>Total Non-Current Assets</i>	<u>53,463,926</u>	<u>39,301,167</u>	<u>4,505,531</u>	<u>2,380,249</u>	<u>99,650,873</u>	<u>-</u>
<i>Total Assets</i>	<u>86,355,361</u>	<u>50,906,473</u>	<u>28,507,550</u>	<u>7,682,477</u>	<u>173,451,861</u>	<u>5,790,581</u>
Deferred Outflows of Resources						
Pension	553,717	369,103	369,103	3,331,116	4,623,039	-
OPEB	48,939	32,626	32,626	244,694	358,885	-
<i>Total Deferred Outflows of Resources</i>	<u>602,656</u>	<u>401,729</u>	<u>401,729</u>	<u>3,575,810</u>	<u>4,981,924</u>	<u>-</u>
Liabilities						
<i>Current Liabilities:</i>						
Accounts Payable	61,081	95,319	44,832	224,082	425,314	16,758
Accrued Wages	79,195	54,899	45,878	436,722	616,694	4,444
Contracts Payable	14,179	-	275,675	-	289,854	-
Retainage Payable	-	-	4,302	-	4,302	-
Due to Other Governments	250,111	392,259	54,576	139,541	836,487	51,154
Claims Payable	-	-	-	-	-	2,108,878
Compensated Absences Payable	12,194	3,220	3,858	15,638	34,910	-
Leases Payable	-	-	92,911	-	92,911	-
OWDA Loans Payable	1,385,739	993,710	-	-	2,379,449	-
General Obligation Bonds Payable	120,000	165,000	235,000	-	520,000	-
Revenue Bonds Payable	76,500	-	-	-	76,500	-
<i>Total Current Liabilities</i>	<u>1,998,999</u>	<u>1,704,407</u>	<u>757,032</u>	<u>815,983</u>	<u>5,276,421</u>	<u>2,181,234</u>
<i>Long-Term Liabilities:</i>						
Advances from Other Funds	-	-	-	730,000	730,000	-
Compensated Absences Payable - Net of Current Portion	140,532	37,113	44,463	180,230	402,338	-
OWDA Loans Payable - Net of Current Portion	23,976,812	10,908,221	-	-	34,885,033	-
General Obligation Bonds Payable - Net of Current Portion	279,985	384,012	495,000	-	1,158,997	-
Revenue Bonds Payable - Net of Current Portion	3,104,300	-	-	-	3,104,300	-
Landfill Closure and Postclosure Costs Payable	-	-	6,400,992	-	6,400,992	-
Net Pension Liability	1,722,951	1,148,634	1,148,634	8,614,755	12,634,974	-
<i>Total Long-Term Liabilities</i>	<u>29,224,580</u>	<u>12,477,980</u>	<u>8,089,089</u>	<u>9,524,985</u>	<u>59,316,634</u>	<u>-</u>
<i>Total Liabilities</i>	<u>31,223,579</u>	<u>14,182,387</u>	<u>8,846,121</u>	<u>10,340,968</u>	<u>64,593,055</u>	<u>2,181,234</u>
Deferred Inflows of Resources						
Pension	4,402	2,956	2,956	-	10,314	-
OPEB	33,758	22,162	22,162	192,225	270,307	-
<i>Total Deferred Inflows of Resources</i>	<u>38,160</u>	<u>25,118</u>	<u>25,118</u>	<u>192,225</u>	<u>280,621</u>	<u>-</u>
Net Position						
Net Investment in Capital Assets	24,489,358	26,866,211	3,364,618	2,095,060	56,815,247	-
Restricted for Net OPEB Asset	57,038	38,025	38,025	285,189	418,277	-
Unrestricted	31,149,882	10,196,461	16,635,397	(1,655,155)	56,326,585	3,609,347
<i>Total Net Position</i>	<u>\$ 55,696,278</u>	<u>\$ 37,100,697</u>	<u>\$ 20,038,040</u>	<u>\$ 725,094</u>	<u>\$ 113,560,109</u>	<u>\$ 3,609,347</u>

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, 2024

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
Operating Revenues						
Charges for Services	\$ 10,613,365	\$ 10,158,643	\$ 6,490,155	\$ 12,026,882	\$ 39,289,045	\$ 10,849,291
Other	48,343	199,595	178,338	1,730	428,006	499,436
<i>Total Operating Revenues</i>	<u>10,661,708</u>	<u>10,358,238</u>	<u>6,668,493</u>	<u>12,028,612</u>	<u>39,717,051</u>	<u>11,348,727</u>
Operating Expenses						
Personal Services	1,510,775	1,050,411	1,053,211	8,913,235	12,527,632	193,581
Contractual Services	1,936,525	4,928,148	1,676,217	3,664,456	12,205,346	529,286
Materials and Supplies	268,924	573,962	421,704	579,142	1,843,732	-
Claims	-	-	-	-	-	12,814,212
Closure/Postclosure Costs	-	-	423,355	-	423,355	-
Depreciation/Amortization	2,628,097	1,765,914	525,884	147,902	5,067,797	-
Other	75,231	9,300	-	-	84,531	468
<i>Total Operating Expenses</i>	<u>6,419,552</u>	<u>8,327,735</u>	<u>4,100,371</u>	<u>13,304,735</u>	<u>32,152,393</u>	<u>13,537,547</u>
<i>Operating Income (Loss)</i>	<u>4,242,156</u>	<u>2,030,503</u>	<u>2,568,122</u>	<u>(1,276,123)</u>	<u>7,564,658</u>	<u>(2,188,820)</u>
Non-Operating Revenues (Expenses)						
Intergovernmental	200,000	1,050	-	-	201,050	-
Interest Expense	(950,235)	(509,576)	-	-	(1,459,811)	-
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(750,235)</u>	<u>(508,526)</u>	<u>-</u>	<u>-</u>	<u>(1,258,761)</u>	<u>-</u>
<i>Income (Loss) Before Transfers and Capital Contributions</i>	<u>3,491,921</u>	<u>1,521,977</u>	<u>2,568,122</u>	<u>(1,276,123)</u>	<u>6,305,897</u>	<u>(2,188,820)</u>
Capital Contributions	2,450,876	200,416	-	-	2,651,292	-
Transfers In	12,075,889	-	-	2,238	12,078,127	264,029
<i>Change in Net Position</i>	<u>18,018,686</u>	<u>1,722,393</u>	<u>2,568,122</u>	<u>(1,273,885)</u>	<u>21,035,316</u>	<u>(1,924,791)</u>
<i>Net Position Beginning of Year, as Previously Reported</i>	<u>37,677,592</u>	<u>35,378,304</u>	<u>10,117,734</u>	<u>1,998,979</u>	<u>85,172,609</u>	<u>5,534,138</u>
Restatement, See Note 2	-	-	7,352,184	-	7,352,184	-
<i>Net Position Beginning of Year, as Restated</i>	<u>37,677,592</u>	<u>35,378,304</u>	<u>17,469,918</u>	<u>1,998,979</u>	<u>92,524,793</u>	<u>5,534,138</u>
<i>Net Position End of Year</i>	<u>\$ 55,696,278</u>	<u>\$ 37,100,697</u>	<u>\$ 20,038,040</u>	<u>\$ 725,094</u>	<u>\$ 113,560,109</u>	<u>\$ 3,609,347</u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2024

	Enterprise Funds					Governmental Activities
	Sewer	Water	Landfill	Care Facility	Total	Internal Service Funds
Cash Flows from Operating Activities						
Cash Received from Customers	\$ 10,762,111	\$ 10,238,476	\$ 6,586,465	\$ 12,018,158	\$ 39,605,210	\$ -
Cash Received from Interfund Services Provided	-	-	-	-	-	10,981,074
Cash Received from Other Operating Receipts	48,343	199,595	178,338	1,730	428,006	499,436
Cash Payments to Suppliers for Goods and Services	(300,783)	(630,047)	(413,156)	(568,154)	(1,912,140)	-
Cash Payments to Employees for Services and Benefits	(1,533,589)	(1,058,800)	(1,049,389)	(8,351,151)	(11,992,929)	(192,957)
Cash Payments for Contractual Services	(1,913,730)	(5,049,404)	(1,718,108)	(3,755,161)	(12,436,403)	(608,179)
Cash Payments for Claims	-	-	-	-	-	(12,649,355)
Other Cash Payments	(75,231)	(9,300)	-	-	(84,531)	(468)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,987,121</u>	<u>3,690,520</u>	<u>3,584,150</u>	<u>(654,578)</u>	<u>13,607,213</u>	<u>(1,970,449)</u>
Cash Flows from Noncapital Financing Activities						
Intergovernmental Revenue	200,000	-	-	-	200,000	-
Advances Out	-	-	-	(10,000)	(10,000)	-
Transfers In	-	-	-	2,238	2,238	264,029
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>(7,762)</u>	<u>192,238</u>	<u>264,029</u>
Cash Flows from Capital and Related Financing Activities						
Intergovernmental Revenue	-	1,050	-	-	1,050	-
Capital Grants	2,349,411	9,450	-	-	2,358,861	-
Transfers In	12,075,889	-	-	-	12,075,889	-
Acquisition of Capital Assets	(763,238)	(153,699)	(79,672)	-	(996,609)	-
Principal Payments on Debt and Leases	(1,589,322)	(1,115,358)	(324,852)	-	(3,029,532)	-
Interest Payments on Debt and Leases	(963,565)	(527,581)	(59,471)	-	(1,550,617)	-
<i>Net Cash Provided by (Used for) Capital and Related Financial Activities</i>	<u>11,109,175</u>	<u>(1,786,138)</u>	<u>(463,995)</u>	<u>-</u>	<u>8,859,042</u>	<u>-</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	<u>18,296,296</u>	<u>1,904,382</u>	<u>3,120,155</u>	<u>(662,340)</u>	<u>22,658,493</u>	<u>(1,706,420)</u>
<i>Cash and Investments Beginning of Year</i>	<u>12,991,236</u>	<u>8,456,088</u>	<u>20,327,848</u>	<u>5,030,475</u>	<u>46,805,647</u>	<u>7,137,292</u>
<i>Cash and Investments End of Year</i>	<u>\$ 31,287,532</u>	<u>\$ 10,360,470</u>	<u>\$ 23,448,003</u>	<u>\$ 4,368,135</u>	<u>\$ 69,464,140</u>	<u>\$ 5,430,872</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities						
Operating Income (Loss)	\$ 4,242,156	\$ 2,030,503	\$ 2,568,122	\$ (1,276,123)	\$ 7,564,658	\$ (2,188,820)
Adjustments:						
Depreciation/Amortization	2,628,097	1,765,914	525,884	147,902	5,067,797	-
(Increase) Decrease in Assets and Deferred Outflows:						
Accounts Receivable	148,746	79,833	96,310	(8,724)	316,165	131,783
Prepaid Items	-	-	-	-	-	(103,712)
Net OPEB Asset	(57,038)	(38,025)	(38,025)	(285,189)	(418,277)	-
Deferred Outflows - Pension/OPEB	296,535	197,732	197,732	499,166	1,191,165	-
Increase (Decrease) in Liabilities and Deferred Inflows:						
Accounts Payable	(57,680)	(181,823)	(33,482)	(75,528)	(348,513)	16,758
Accrued Wages	17,077	11,362	3,380	93,512	125,331	543
Due to Other Governments	55,783	6,687	(1,199)	6,773	68,044	8,142
Claims Payable	-	-	-	-	-	164,857
Compensated Absences Payable	37,556	(21,697)	2,039	38,371	56,269	-
Matured Compensated Absences Payable	-	-	-	(4,799)	(4,799)	-
Deferred Inflows - Pension/OPEB	(88,077)	(2,609)	(2,609)	84,242	(9,053)	-
Net Pension Liability	(196,765)	(131,177)	(131,177)	295,986	(163,133)	-
Net OPEB Liability	(39,269)	(26,180)	(26,180)	(170,167)	(261,796)	-
Closure/Postclosure Costs Payable	-	-	423,355	-	423,355	-
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u>\$ 6,987,121</u>	<u>\$ 3,690,520</u>	<u>\$ 3,584,150</u>	<u>\$ (654,578)</u>	<u>\$ 13,607,213</u>	<u>\$ (1,970,449)</u>

Noncash Capital Financing Activities:

Assets purchased on account totaled \$14,179 in 2024 and \$47,144 in 2023 in the sewer fund, \$19,388 in 2023 in the water fund and \$279,977 in 2024 in the landfill fund. The County received donated assets in the amount of \$292,431 in 2024 in the sewer fund.

See accompanying notes to the basic financial statements.

Erie County, Ohio
Statement of Fiduciary Net Position
Fiduciary Funds
December 31, 2024

	Private Purpose Trust	Custodial
Assets		
Equity in Pooled Cash and Investments	\$ 61,923	\$ 16,883,681
Cash and Cash Equivalents in Segregated Accounts	-	1,536,768
Taxes Receivable	-	159,016,795
Special Assessments Receivable	-	3,801,163
Due from Other Governments	-	3,877,596
<i>Total Assets</i>	<u>61,923</u>	<u>185,116,003</u>
Liabilities		
Due to Other Governments	-	23,456,476
Due to External Parties	-	68,140
<i>Total Liabilities</i>	<u>-</u>	<u>23,524,616</u>
Deferred Inflows of Resources		
Property Taxes Levied for the Next Year	-	152,647,209
Net Position		
Restricted for Private Purposes	61,923	-
Restricted for Individuals, Organizations & Other Governments	-	8,944,178
<i>Total Net Position</i>	<u>\$ 61,923</u>	<u>\$ 8,944,178</u>

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, 2024

	Private Purpose Trust	Custodial
Additions		
Interest Income	\$ 1,738	\$ 21,739
Intergovernmental	-	7,580,606
Amounts Received as Fiscal Agent	-	25,837,771
Licenses, Permits & Fees for Other Governments	-	9,469,440
Fines & Forfeitures for Other Governments	-	2,848,122
Property Tax Collections for Other Governments	-	222,304,869
Amounts Received for Others	-	3,065,791
Custodial Receipts	-	2,094,899
Other	-	456,220
<i>Total Additions</i>	<u>1,738</u>	<u>273,679,457</u>
Deductions		
Administrative Expenses	-	205,428
Distributions as Fiscal Agent	-	26,452,734
Distributions of State Funds to Other Governments	-	7,294,991
Distributions to the State of Ohio	-	805,747
Distributions to Other Governments	-	229,711
Licenses, Permits & Fees Distributions to Other Governments	-	9,621,126
Fines & Forfeitures Distributions to Other Governments	-	1,370,591
Property Tax Distributions to Other Governments	-	224,135,149
Distributions to Participants	-	857,604
Distributions to Individuals	-	1,266,921
Refunds	-	317,789
Custodial Disbursements	-	1,368,174
Other Distributions	-	20,365
Miscellaneous	-	342,700
<i>Total Deductions</i>	<u>-</u>	<u>274,289,030</u>
<i>Change in Net Position</i>	1,738	(609,573)
<i>Net Position Beginning of Year</i>	<u>60,185</u>	<u>9,553,751</u>
<i>Net Position End of Year</i>	<u><u>\$ 61,923</u></u>	<u><u>\$ 8,944,178</u></u>

See accompanying notes to the basic financial statements.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 significant component units of Erie County in 2024.

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

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.

American Rescue Plan Act Fund – This fund accounts for revenues from the American Rescue Plan Act, (ARP) used to provide local and state governments with economic resources to assist in the economic, public health and societal recovery from the COVID-19 pandemic.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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, 2024 but which were levied to finance 2025 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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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."

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 2024, 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 2024 amounted to \$6,304,909, which \$5,757,411 assigned from other County funds.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2024, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 lease 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 2024 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 position 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.

Implementation of New Accounting Principles

For the year ended December 31, 2024, the County has implemented certain provisions of GASB Statement No. 99, *Omnibus 2022*, GASB Statement No. 100, *Accounting Changes and Error Corrections-an* amendment of GASB Statement No. 62, and GASB Statement No. 101, *Compensated Absences*.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

GASB Statement No. 99 enhances comparability in accounting and financial reporting and improves the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of certain provisions of GASB Statement No. 99 that relate to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 did not have an effect on the financial statements of the County.

GASB Statement No. 100 enhances accounting and financial reporting requirements for accounting changes and error corrections to provide a more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessment accountability. The implementation of GASB Statement No. 100 was incorporated into the financial statements of the County.

GASB Statement No. 101 updates the recognition and measurement guidance for compensated absences to promote consistency and better meet the information needs of financial statement users. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. These changes were incorporated into the County 2024 financial statements; however, there was no effect on beginning net position.

Restatement of Net Position

During 2024, the County refined its calculation of the landfill closure and post-closure care liability reported in the Landfill Fund as of December 31, 2023. In 2023, the County created additional landfill capacity; however, the related increase in total estimated capacity was not incorporated into the year-end calculation of the closure and post-closure care liability. As a result, the liability and related closure/postclosure costs were overstated as reported at December 31, 2023, based on available capacity data. In accordance with GASB Statement No. 100, *Accounting Changes and Error Corrections*, the County has restated the beginning net position as of January 1, 2024, to reflect the revised liability calculation. This adjustment decreased the liability and increased beginning net position by \$7,352,184 for the landfill fund and business-type activities.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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

	General	Developmental Disabilities	Motor Vehicle and Gasoline Tax	American Rescue Plan	Other Governmental Funds	Total
Nonspendable for:						
Prepays	\$ 181,516	\$ -	\$ -	\$ -	\$ -	\$ 181,516
Advances to Other Funds	792,891	-	-	-	-	792,891
Unclaimed Monies	229,943	-	-	-	-	229,943
Total Nonspendable	1,204,350	-	-	-	-	1,204,350
Restricted for:						
Developmental Disabilities	-	7,407,514	-	-	-	7,407,514
Debt Retirement	-	-	-	-	405,369	405,369
Capital Improvements	-	-	-	-	22,160	22,160
Ditch Maintenance	-	-	-	-	442,350	442,350
Job and Family Services Operations	-	-	-	-	1,551,506	1,551,506
Children's Services	-	-	-	-	4,356,085	4,356,085
Child Support Enforcement	-	-	-	-	2,505,092	2,505,092
Dog and Kennel Operations	-	-	-	-	313,192	313,192
Real Estate Assessment	-	-	-	-	1,443,838	1,443,838
Road and Bridge Repair/Improvement	-	-	4,019,422	-	377,793	4,397,215
Delinquent Tax Collections	-	-	-	-	407,345	407,345
Economic Development and Rehab	-	-	-	-	416,474	416,474
Tax Abatements	-	-	-	-	56,234	56,234
Court Operations and Law Library	-	-	-	-	2,794,347	2,794,347
Juvenile Corrections	-	-	-	-	1,304,177	1,304,177
Crime Victims Assistance	-	-	-	-	41,569	41,569
Emergency Management	-	-	-	-	176,604	176,604
Senior Citizens	-	-	-	-	101,620	101,620
Landfill	-	-	-	-	2,323,819	2,323,819
Tourism and Promotion	-	-	-	-	6,968,171	6,968,171
Sheriff Operations and Programs	354,956	-	-	-	1,420,149	1,775,105
Alcohol, Drug Addiction and Mental Health Programs	-	-	-	-	5,202,944	5,202,944
Health Programs	-	-	-	-	1,146,619	1,146,619
Total Restricted	354,956	7,407,514	4,019,422	-	33,777,457	45,559,349
Committed for:						
Future Severance Payments	2,294,013	-	-	-	-	2,294,013
Board of Elections Capital Improvement	-	-	-	-	254,757	254,757
Technology Capital Improvement	-	-	-	-	2,431,600	2,431,600
Total Committed	2,294,013	-	-	-	2,686,357	4,980,370
Assigned for:						
General Government	-	-	-	-	-	-
Legislative & Executive	563,169	-	-	-	-	563,169
Judicial	61,845	-	-	-	-	61,845
Public Safety	199,984	-	-	-	-	199,984
Human Services	13,225	-	-	-	-	13,225
Capital Improvements	7,473,732	-	-	-	-	7,473,732
Land Acquisitions	2,000	-	-	-	-	2,000
Debt Retirement	-	-	-	-	20,591	20,591
Total Assigned	8,313,955	-	-	-	20,591	8,334,546
Unassigned	17,978,437	-	-	-	(259,806)	17,718,631
Total Fund Balance	\$ 30,145,711	\$ 7,407,514	\$ 4,019,422	\$ -	\$ 36,224,599	\$ 77,797,246

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Fund balances at December 31, 2024 included individual fund deficits as follows:

	<u>Deficit</u>
<i>Non-Major Governmental Funds</i>	
Community Development Block Grant	\$ 197,088
Comprehensive Economic Development	48,500
Legal Rep Pilot Project	<u>14,218</u>
Total	<u>\$ 259,806</u>

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).

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 funds:

	Net Change in Fund Balance			
	<u>General Fund</u>	<u>Developmental Disabilities Fund</u>	<u>Motor Vehicle and Gasoline Tax Fund</u>	<u>American Rescue Plan Act Fund</u>
GAAP Basis	\$ 5,187,188	\$ 29,568	\$ 835,092	\$ -
Net Adjustment for Revenue Accruals	(220,241)	(219,572)	535,627	(12,075,889)
Net Adjustment for Expenditure Accruals	(2,928,617)	31,041	(620,904)	(2,349,411)
Funds Budgeted Elsewhere **	1,576,273	-	-	-
Adjustment for Encumbrances	<u>(1,345,467)</u>	<u>(524,719)</u>	<u>(276,075)</u>	<u>-</u>
Budget Basis	<u>\$ 2,269,136</u>	<u>\$ (683,682)</u>	<u>\$ 473,740</u>	<u>\$(14,425,300)</u>

** 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;

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 \$8,835,019. Of the bank balance, \$8,585,019 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Investments

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

S&P Global Ratings	Investment Type	Measurement Value	Investment Maturities			Percent of Total
			12 Months or Less	12 to 36 Months	More Than 36 Months	
	Net Asset Value (NAV):					
AAAm	STAR Ohio	\$ 27,253,418	\$27,253,418	\$ -	\$ -	16.98%
AAAm	Money Market	249,631	249,631	-	-	0.16%
	Fair Value:					
AA	Federal Agency Securities	88,767,161	23,754,260	26,409,547	38,603,354	55.32%
AA	US Treasury Notes	42,942,093	9,643,307	19,343,591	13,955,195	26.76%
N/A	Negotiable Certificates of Deposit	1,247,641	-	236,673	1,010,968	0.78%
	Total Investments	<u>\$ 160,459,944</u>	<u>\$60,900,616</u>	<u>\$45,989,811</u>	<u>\$ 53,569,517</u>	<u>100.00%</u>

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, 2024. 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, 2024, is 27 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 6 – RECEIVABLES

Receivables at December 31, 2024, 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; notes; 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. A summary of the changes in notes receivable during 2024 follows:

	Balance 1/1/2024	New Loans	Repayments	Balance 12/31/2024
Developmental Rotary	\$ 108,241	\$ -	\$ 48,864	\$ 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 receivables. As a participating subdivision, the County reported \$837,448 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 2024 for real and public utility property taxes represents collections of the 2023 taxes.

2024 real property taxes were levied after October 1, 2024, on the assessed value as of January 1, 2024, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2024 real property taxes are collected in and intended to finance 2025.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 statute 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. 2024 public utility property taxes which became a lien December 31, 2023, are levied after October 1, 2024, and are collected in 2025 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2024, was \$8.10 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2024 property tax receipts were based are as follows:

<u>Category</u>	<u>Assessed Value</u>
Real Property	\$ 2,381,982,320
Public Utilities - Real	13,020,330
Public Utilities - Personal	<u>304,925,440</u>
Total	<u>\$ 2,699,928,090</u>

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, 2024, and for which there was an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2024 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 10 – CAPITAL ASSETS

A summary of changes in capital assets during 2024 follows:

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024
Governmental Activities				
<i>Capital Assets Not Being Depreciated</i>				
Land	\$ 2,102,272	\$ -	\$ -	\$ 2,102,272
Construction in Progress	337,157	2,448,911	(290,637)	2,495,431
<i>Total Capital Assets Not Being Depreciated</i>	2,439,429	2,448,911	(290,637)	4,597,703
<i>Capital Assets Being Depreciated</i>				
Land Improvements	1,075,180	94,105	-	1,169,285
Buildings and Improvements	48,355,611	442,474	-	48,798,085
Roads and Bridges	39,124,787	-	(111,739)	39,013,048
Equipment	9,433,846	191,587	(331,386)	9,294,047
Vehicles	6,108,990	1,026,388	(226,630)	6,908,748
<i>Total Capital Assets Being Depreciated</i>	104,098,414	1,754,554	(669,755)	105,183,213
<i>Accumulated Depreciation</i>				
Land Improvements	(500,179)	(33,979)	-	(534,158)
Buildings and Improvements	(24,816,609)	(1,051,561)	-	(25,868,170)
Roads and Bridges	(10,491,252)	(604,637)	44,696	(11,051,193)
Equipment	(7,425,518)	(440,240)	262,248	(7,603,510)
Vehicles	(4,481,831)	(516,285)	110,883	(4,887,233)
<i>Total Accumulated Depreciation</i>	(47,715,389)	(2,646,702)	417,827	(49,944,264)
<i>Total Capital Assets Being Depreciated, Net</i>	56,383,025	(892,148)	(251,928)	55,238,949
Governmental Activities Capital Assets, Net	<u>\$58,822,454</u>	<u>\$ 1,556,763</u>	<u>\$ (542,565)</u>	<u>\$59,836,652</u>

Depreciation expense was charged to governmental activities as follows:

	Depreciation
General Government	
Legislative and Executive	\$ 959,537
Judicial	187,855
Public Safety	492,701
Public Works	853,352
Health	82,840
Human Services	70,417
Total Depreciation Expense	<u>\$ 2,646,702</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	Balance 1/1/2024	Additions	Reductions	Balance 12/31/2024
Business-Type Activities				
<i>Capital Assets Not Being Depreciated/Amortized</i>				
Land	\$ 2,429,947	\$ -	\$ -	\$ 2,429,947
Construction in Progress	691,523	742,680	-	1,434,203
<i>Total Capital Assets Not Being Depreciated/Amortized</i>	3,121,470	742,680	-	3,864,150
<i>Capital Assets Being Depreciated/Amortized</i>				
Land Improvements	7,606,439	279,978	-	7,886,417
Buildings and Improvements	39,022,681	-	-	39,022,681
Sewer and Water Lines	164,614,154	398,119	(698,047)	164,314,226
Equipment	13,062,076	-	(77,359)	12,984,717
Vehicles	2,547,650	95,887	(117,044)	2,526,493
Intangible Right-to-Use - Equipment	435,610	-	-	435,610
<i>Total Capital Assets Being Depreciated/Amortized</i>	227,288,610	773,984	(892,450)	227,170,144
<i>Accumulated Depreciation/Amortization</i>				
Land Improvements	(6,803,445)	(247,880)	-	(7,051,325)
Buildings and Improvements	(24,253,105)	(772,764)	-	(25,025,869)
Sewer and Water Lines	(86,523,353)	(3,432,165)	698,047	(89,257,471)
Equipment	(8,008,459)	(414,413)	77,359	(8,345,513)
Vehicles	(1,921,856)	(171,535)	117,044	(1,976,347)
Intangible Right-to-Use - Equipment	(116,133)	(29,040)	-	(145,173)
<i>Total Accumulated Depreciation/Amortization</i>	(127,626,351)	(5,067,797)	892,450	(131,801,698)
<i>Total Capital Assets Being Depreciated/Amortized, Net</i>	99,662,259	(4,293,813)	-	95,368,446
Business-Type Activities Capital Assets, Net				
	\$ 102,783,729	\$ (3,551,133)	\$ -	\$ 99,232,596

NOTE 11 – INTERFUND BALANCES AND TRANSFERS

Interfund Receivables/Payables

The account balances reported in the fund financial statements for “interfund receivable” and “interfund payable” as of December 31, 2024 include \$197,088 to the community development block grant fund, \$48,500 to the comprehensive economic development strategy grant fund and \$19,798 to the legal rep pilot project fund for a total of \$265,386 from the general fund.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Advances To/From Other Funds

Advances to/from other funds for the year ended December 31, 2024, consisted of the following:

	Advances to Other Funds
Advances from Other Funds	General Fund
Nonmajor Governmental Care Facility	\$ 62,891 730,000
Total	<u>\$ 792,891</u>

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

Interfund Transfers

	Transfers In				
Transfers Out	Nonmajor Governmental	Sewer	Care Facility	Internal Service	Total
General Fund	\$ 2,386,975	\$12,075,889	\$ 2,238	\$ 264,029	\$ 14,729,131
Motor Vehicle and Gasoline Tax	1,050,085	-	-	-	1,050,085
Nonmajor Governmental	344,044	-	-	-	344,044
Total	<u>\$ 3,781,104</u>	<u>\$12,075,889</u>	<u>\$ 2,238</u>	<u>\$ 264,029</u>	<u>\$ 16,123,260</u>

The motor vehicle and gasoline tax fund transferred \$1,050,085 to the county road improvement capital reserve fund to be used for road improvements. The special assessment bond fund transferred \$2,897 to the general drainage fund for principal payments. The job and family services fund transferred \$341,147 to the children's services fund. General fund transferred \$12,075,889 to the sewer fund for sewer projects.

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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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, 2023 or 2024.

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 7 settled claims in 2024 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 expenses and does not include other allocated or unallocated claim adjustment expenses.

Claims payable at December 31, 2024, was estimated by a third party administrator. The changes in the claims liability for 2024 and 2023 were:

	Balance January 1	Current Year Claims	Claim Payments	Balance December 31
2023	\$ 2,380,632	\$ 11,577,353	\$ 12,013,964	\$ 1,944,021
2024	\$ 1,944,021	\$ 12,814,212	\$ 12,649,355	\$ 2,108,878

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 2024, the County contracted for coverage. Building and Contents for 2024 was \$284,035,509.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 Liability/Net 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 the 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Plan Description – 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 three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Effective January 1, 2022, new members may no longer select the Combined Plan, and current members may no longer make a plan change to this plan. In October 2023, the legislature approved House Bill (HB) 33 which allows for the consolidation of the combined plan with the traditional plan with the timing of the consolidation at the discretion of OPERS. As of December 31, 2023, the consolidation has not been executed. (The latest information available.) Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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 and combined plans 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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Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 Plan Formula: 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 Plan Formula: 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 Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% 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

State and local members 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.

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 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. 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.

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	State and Local	Public Safety	Law Enforcement
2024 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2024 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	0.0	0.0	0.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* 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.

Employer contribution rates are actuarially determined within the constraints of statutory limits for each division and expressed as a percentage of covered payroll. The County's contractually required contribution was \$5,605,826 for 2024. Of this amount, \$835,474 is reported as a 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, 2023, and the 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:

	<u>OPERS</u>
Proportion of the Net Pension Liability:	
Current Measurement Period	0.219369%
Prior Measurement Period	0.216623%
Change in Proportion	<u>0.002746%</u>
Proportionate Share of the Net	
Pension Liability	\$ 57,431,703
Pension Expense	\$ 5,947,051

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, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	<u>OPERS</u>
Deferred Outflows of Resources	
Net Difference between Projected and Actual	
Earnings on Pension Plan Investments	\$ 11,592,168
Differences between Expected and	
Actual Experience	938,672
Changes in Proportionate Share and	
Differences in Contributions	632,973
County Contributions Subsequent	
to the Measurement Date	<u>5,605,826</u>
Total Deferred Outflows of Resources	<u>\$ 18,769,639</u>
Deferred Inflows of Resources	
Changes in Proportionate Share and	
Differences in Contributions	<u>\$ 459,310</u>
Total Deferred Inflows of Resources	<u>\$ 459,310</u>

\$5,605,826 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, 2025. 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:	<u>OPERS</u>
2025	\$ 2,973,018
2026	3,984,698
2027	7,397,469
2028	<u>(1,650,682)</u>
Total	<u>\$ 12,704,503</u>

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, 2023, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	<u>OPERS Traditional Plan</u>
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)	2.3 percent, simple through 2024, then 2.05 percent, simple
Post-January 7, 2013 Retirees (Prior Year)	3.0 percent, simple through 2023, then 2.05 percent, simple
Investment Rate of Return	6.9 percent
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 2023, 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, 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 a gain of 11.2 percent for 2023.

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 real 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 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, 2023, these best estimates are summarized below:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	24.00%	2.85%
Domestic Equities	21.00	4.27
Real Estate	13.00	4.46
Private Equity	15.00	7.52
International Equities	20.00	5.16
Risk Parity	2.00	4.38
Other investments	5.00	3.46
Total	100.00%	

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent. 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 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 6.9 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net Pension Liability (Asset)	\$ 90,412,933	\$ 57,431,703	\$ 30,000,904

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 three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan. Substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust. The 115 Health Care Trust (115 Trust or Health Care Trust) was established in 2014, under Section 115 of the Internal Revenue Code (IRC). The purpose of the 115 Trust is to fund health care. 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. Retirees may have an allowance deposited into a health reimbursement arrangement (HRA) account to be used toward the health care program of their choice and other eligible expenses. An OPERS vendor is available to assist with the selection of a health care program.

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 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 cred 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.

A retiree from groups A, B or C who qualifies for an unreduced pension, but a portion of their service credit is not health care qualifying service, can still qualify for health care at age 60 if they have at least 20 years of qualifying health care service credit.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Retirees who don't 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 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 <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>	Age and Service Requirements <i>December 1, 2014 or Prior</i>
Any Age with 10 years of service credit	Any Age with 10 years of service credit	Any Age with 10 years of service credit
<i>January 1, 2015 through</i> <i>December 31, 2021</i>	<i>January 1, 2015 through</i> <i>December 31, 2021</i>	<i>January 1, 2015 through</i> <i>December 31, 2021</i>
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.

Eligible retirees may receive a monthly HRA allowance for reimbursement of health care coverage premiums and other qualified medical expenses. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are provided to eligible retirees, and are deposited into their HRA account.

The base allowance is determined by OPERS and is currently \$1,200 per month for non-Medicare retirees and \$350 per month for Medicare retirees. The retiree receives a percentage of the base allowance, calculated based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. 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.

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.

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2024, 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 2024, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan. Beginning July 1, 2022, there was a two percent allocation to health care for the Combined Plan which has continued through 2024. 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 2024 was 4.0 percent. Effective July 1, 2022, a portion of the health care rate was funded with reserves which has continued through 2024.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County had no contractually required contribution for 2024.

Net OPEB Liability (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, 2022, rolled forward to the measurement date of December 31, 2023, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. 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	0.210660%
Prior Measurement Period	0.207603%
Change in Proportion	0.003057%
Proportionate Share of the Net	
OPEB Liability (Asset)	\$ (1,901,257)
OPEB Expense	\$ (355,493)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

At December 31, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Net Difference between Projected and Actual	
Earnings on OPEB Plan Investments	\$ 1,141,812
Changes of Assumptions	489,480
Changes in Proportionate Share and	
Differences in Contributions	<u>11,077</u>
Total Deferred Outflows of Resources	<u>\$ 1,642,369</u>
 Deferred Inflows of Resources	
Differences between Expected and	
Actual Experience	\$ 270,604
Changes of Assumptions	817,294
Changes in Proportionate Share and	
Differences in Contributions	<u>31,343</u>
Total Deferred Inflows of Resources	<u>\$ 1,119,241</u>

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:	<u>OPERS</u>
2025	\$ (61,665)
2026	81,543
2027	888,800
2028	<u>(385,550)</u>
Total	<u>\$ 523,128</u>

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:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Wage Inflation	2.75 percent
Projected Salary Increases,	2.75 to 10.75 percent
	including wage inflation
Single Discount Rate	5.70 percent
Prior Year Single Discount Rate	5.22 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate	3.77 percent
Prior Year Municipal Bond Rate	4.05 percent
Health Care Cost Trend Rate	5.5 percent, initial
	3.50 percent, ultimate in 2038
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 2023, 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 eligible members. Within the Health Care portfolio, if any contributions 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. 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 14.0 percent for 2023.

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, 2023, these best estimates are summarized in the following table:

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	37.00%	2.82%
Domestic Equities	25.00	4.27
Real Estate Investment Trust	5.00	4.68
International Equities	25.00	5.16
Risk Parity	3.00	4.38
Other investments	5.00	2.43
Total	<u>100.00%</u>	

Discount Rate A single discount rate of 5.70 percent was used to measure the OPEB liability (asset) on the measurement date of December 31, 2023; however, the single discount rate used at the beginning of the year was 5.22 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 an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 3.77 percent (Fidelity Index's "20-Year Municipal GO AA Index"). 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 2070. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2070, and the municipal bond rate was applied to all health care costs after that date.

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 (asset) calculated using the single discount rate of 5.70 percent, as well as what the County's proportionate share of the net OPEB liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (4.70 percent) or one-percentage-point higher (6.70 percent) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's Proportionate Share of the Net OPEB (Asset)	\$ 1,044,874	\$ (1,901,257)	\$ (4,341,703)

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 liability or asset calculated using the assumed trend rates, and the expected net OPEB liability or 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 2024 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)	\$ (1,980,204)	\$ (1,901,257)	\$ (1,811,676)

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
<u>General Obligation Bonds</u>						
2012 Public Infrastructure	Governmental	2012	2039	5.25%	\$ 1,610,000	Serial
<u>2017 Refunding</u>						
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
<u>Revenue Bonds/Direct Borrowings</u>						
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	

(continued)

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	Fund	Original Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Type of Bond
<u>OWDA Loans</u>						
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		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 total loan (project) is not yet 100% complete.

The County's long-term obligations activity for the year ended December 31, 2024, was as follows:

	Balance 1/1/24	Additions	Reductions	Balance 12/31/24	Due Within One Year
Governmental Activities					
<i>General Obligation Bonds</i>					
2012 Public Infrastructure	\$ 1,210,000	\$ -	\$ (50,000)	\$ 1,160,000	\$ 50,000
2017 Various Purpose Refunding	835,000	-	(205,000)	630,000	210,000
2021 Public Infrastructure Improvement Refunding	1,080,000	-	(85,000)	995,000	85,000
<i>Total General Obligation Bonds</i>	<u>3,125,000</u>	<u>-</u>	<u>(340,000)</u>	<u>2,785,000</u>	<u>345,000</u>
<i>Direct Placements</i>					
2015 Kroger TIF	2,385,200	-	(78,175)	2,307,025	63,104
2016 Sports Park	12,390,000	-	(825,000)	11,565,000	860,000
2018 Sports Park	17,405,000	-	(615,000)	16,790,000	660,000
<i>Total Direct Placements</i>	<u>32,180,200</u>	<u>-</u>	<u>(1,518,175)</u>	<u>30,662,025</u>	<u>1,583,104</u>
<i>Other Long Term Obligations</i>					
Net Pension Liability	51,192,422	-	(6,395,693)	44,796,729	-
Net OPEB Liability	1,047,181	-	(1,047,181)	-	-
Compensated Absences *	3,692,253	-	(667,950)	3,024,303	241,465
<i>Total Other Long Term Obligations</i>	<u>55,931,856</u>	<u>-</u>	<u>(8,110,824)</u>	<u>47,821,032</u>	<u>241,465</u>
Total Governmental Activities	<u>\$ 91,237,056</u>	<u>\$ -</u>	<u>\$ (9,968,999)</u>	<u>\$ 81,268,057</u>	<u>\$ 2,169,569</u>

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

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

	Restated Balance 1/1/24	Additions	Reductions	Balance 12/31/24	Due Within One Year
Business-Type Activities					
<i>General Obligation Bonds</i>					
2017 Series 2007 Various Purpose Refunding	\$ 965,000	\$ -	\$ (235,000)	\$ 730,000	\$ 235,000
2017 Sewer Improvement Bond	480,000	-	(120,000)	360,000	120,000
2017 Water Improvement Bond	660,000	-	(165,000)	495,000	165,000
<i>Total General Obligation Bonds</i>	<u>2,105,000</u>	<u>-</u>	<u>(520,000)</u>	<u>1,585,000</u>	<u>520,000</u>
<i>Direct Borrowings:</i>					
Sanitary Sewer Revenue Bond 2016A	2,686,700	-	(62,000)	2,624,700	63,100
Sanitary Sewer Revenue Bond 2016B	569,200	-	(13,100)	556,100	13,400
OWDA Loans	39,609,062	-	(2,344,580)	37,264,482	2,379,449
<i>Total Direct Borrowings</i>	<u>42,864,962</u>	<u>-</u>	<u>(2,419,680)</u>	<u>40,445,282</u>	<u>2,455,949</u>
Lease Payable	182,763	-	(89,852)	92,911	92,911
<i>Other Long Term Obligations</i>					
Net Pension Liability	12,798,107	-	(163,133)	12,634,974	-
Net OPEB Liability	261,796	-	(261,796)	-	-
Unamortized Bond Premiums	288,190	-	(194,193)	93,997	-
Compensated Absences *	380,979	-	56,269	437,248	34,910
Closure/Postclosure Costs Payable	5,977,637	423,355	-	6,400,992	-
<i>Total Other Long Term Obligations</i>	<u>19,706,709</u>	<u>423,355</u>	<u>(562,853)</u>	<u>19,567,211</u>	<u>34,910</u>
Total Business-Type Activities	<u>\$ 64,859,434</u>	<u>\$ 423,355</u>	<u>\$ (3,592,385)</u>	<u>\$ 61,690,404</u>	<u>\$ 3,103,770</u>

* - 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, 2024, \$2,265,000 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, 2024, \$1,450,000 of these bonds are considered defeased.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 \$3,016,834, payable through December 2046. For the current year, payment in lieu of taxes receipts were \$136,381 and principal and interest paid were \$134,942.

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 130 percent. Total principal and interest remaining on the bonds is \$37,841,160, payable through December 2038. For the current year, principal and interest paid and total hotel tax receipts were \$2,689,822 and \$2,063,411, 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, 2024, 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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 36 percent. The total debt service requirement remaining to be paid on the OWDA loans and sanitary sewer revenue bonds is \$46,215,174 and \$4,209,361, respectively. The enterprise funds (sewer and water) paid principal and interest of \$2,419,680 and \$1,451,602, respectively, for the current year. Total net revenues for the sewer and water enterprise funds were (\$7,456,512) and \$3,597,051, respectively.

Leases Payable

Lease obligations were paid from the fund that maintained custody of the related asset.

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, 2024, were as follows:

Governmental Activities				
Year	General Obligation Bonds		Revenue Bonds Direct Placements	
	Principal	Interest	Principal	Interest
2025	\$ 345,000	\$ 101,123	\$ 1,583,104	\$ 1,244,151
2026	355,000	87,727	1,664,709	1,178,690
2027	350,000	78,157	1,751,352	1,109,811
2028	145,000	68,450	1,839,896	1,037,316
2029	155,000	63,455	1,931,781	961,012
2030 - 2034	840,000	233,735	11,181,215	3,520,642
2035 - 2039	595,000	83,436	9,774,632	1,060,196
2040 - 2044	-	-	727,743	78,119
2045 - 2046	-	-	207,593	6,032
Total	<u>\$ 2,785,000</u>	<u>\$ 716,083</u>	<u>\$ 30,662,025</u>	<u>\$10,195,969</u>

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

Principal and interest requirements to retire the long-term obligations outstanding at December 31, 2024, from the business-type activities were as follows:

Business-Type Activities						
Year	General Obligation Bonds		Direct Borrowings			
	Principal	Interest	Revenue Bonds		OWDA Loans *	
	Principal	Interest	Principal	Interest	Principal	Interest
2025	\$ 520,000	\$ 46,736	\$ 76,500	\$ 59,282	\$ 2,379,449	\$ 1,300,034
2026	525,000	24,638	77,900	57,841	2,464,332	1,205,278
2027	540,000	12,824	79,400	56,374	2,552,575	1,107,470
2028	-	-	80,900	55,029	2,661,480	1,005,819
2029	-	-	82,400	53,354	2,775,067	899,826
2030 - 2034	-	-	436,000	243,025	14,025,403	2,782,870
2035 - 2039	-	-	478,500	200,369	6,035,067	623,406
2040 - 2044	-	-	525,400	153,615	681,289	25,988
2045 - 2049	-	-	576,700	102,111	-	-
2050 - 2054	-	-	633,200	45,676	-	-
2055	-	-	133,900	1,885	-	-
Total	<u>\$ 1,585,000</u>	<u>\$ 84,198</u>	<u>\$ 3,180,800</u>	<u>\$ 1,028,561</u>	<u>\$ 33,574,662</u>	<u>\$ 8,950,691</u>

* An OWDA loan issued in 2022 has not been fully drawn down, thus there is no amortization schedule available. The net balance of the loan drawn totaling \$3,689,820 is reported as long term obligations due in more than one year and is not included in the above maturity schedule.

Conduit Debt

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

	Date of Issue	Amount of Issue	Amount Outstanding 12/31/2024
Firelands Regional Medical Center, Series 2017	7/2014	\$ 18,380,000	\$ 6,885,550
Firelands Regional Medical Center, Series 2019	12/2019	10,000,000	7,140,000
Firelands Regional Medical Center, Series 2023A	12/2023	34,200,000	31,110,000
Firelands Regional Medical Center, Series 2023B	12/2023	83,990,000	83,845,000
Total		<u>\$ 146,570,000</u>	<u>\$ 128,980,550</u>

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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

NOTE 17 - LEASE

The County entered into a 40 month lease as Lessee for the use of a bulldozer. As of December 31, 2024, the value of the lease liability is \$92,911. The County is required to make annual fixed payments of \$96,070 in the landfill enterprise fund. The lease has an interest rate of 3.35 percent. Erie County has the option to purchase the bulldozer for \$1.00.

The future minimum lease payments required are as follows:

Business-Type Activities		
<u>Lease Payable</u>		
<u>Year</u>	<u>Principal</u>	<u>Interest</u>
2025	<u>\$ 92,911</u>	<u>\$ 3,159</u>

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 \$6,400,992 reported as the landfill closure and postclosure liability at December 31, 2024, represents the cumulative amount reported to date based on the use of 46.6 percent of the capacity of the landfill. The County will recognize the remaining amount of the estimated total costs of \$13,736,483 as the remaining capacity is filled. These costs consist of \$4,862,990 and \$8,767,048 for closure and postclosure costs, respectively, of the operating landfill and \$106,445 for postclosure care of the closed landfill. These costs are based on what it would cost to perform all closure and postclosure care in 2024. 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.

Erie County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2024

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:

<u>Fund</u>	<u>Amount</u>
General	\$ 1,117,393
Developmental Disabilities	322,025
Motor Vehicle and Gasoline Tax	260,043
Nonmajor Governmental	1,763,160
	<u>\$ 3,462,621</u>

Contractual Commitments

As of December 31, 2024, the County had the following contractual commitments:

<u>Project</u>	<u>Contractual Commitment</u>	<u>Expended</u>	<u>Balance Remaining</u>
Sawmill Creek WWTP Expansion	\$ 21,665,000	\$ 660,819	\$ 21,004,181
Gas Conversion	1,392,208	1,314,587	77,621
Bridge Rehab Project	332,563	211,257	121,306
Annex Building HVAC	299,500	-	299,500
Sewer Rehab Project	1,555,952	-	1,555,952
	<u>\$ 25,245,223</u>	<u>\$ 2,186,663</u>	<u>\$ 23,058,560</u>

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.

REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net Pension Liability	0.219369%	0.216623%	0.220937%	0.233020%
County's Proportionate Share of the Net Pension Liability	\$ 57,431,703	\$ 63,990,529	\$ 19,222,413	\$ 34,505,189
County's Covered Payroll	\$ 35,083,394	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	163.70%	196.25%	61.26%	108.39%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	79.01%	75.74%	92.62%	86.88%

Note: 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.

2020	2019	2018	2017	2016	2015
0.228649%	0.229329%	0.233613%	0.227934%	0.223925%	0.219655%
\$ 45,194,026	\$ 62,808,629	\$ 36,649,337	\$ 51,759,931	\$ 38,786,552	\$ 26,492,848
\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657	\$ 26,191,225
144.08%	207.98%	121.82%	180.62%	143.63%	101.15%
82.17%	74.70%	84.66%	77.25%	81.08%	86.45%

Erie County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - Pension
Last Ten Years

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ 5,605,826	\$ 5,054,035	\$ 4,699,705	\$ 4,508,751
Contributions in Relation to the Contractually Required Contribution	<u>(5,605,826)</u>	<u>(5,054,035)</u>	<u>(4,699,705)</u>	<u>(4,508,751)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll	\$ 38,812,295	\$ 35,083,394	\$ 32,606,370	\$ 31,378,605
Contributions as a Percentage of Covered Payroll	14.44%	14.41%	14.41%	14.37%

See accompanying notes to the required supplementary information.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 4,567,943	\$ 4,502,759	\$ 4,336,473	\$ 4,016,692	\$ 3,539,652	\$ 3,333,812
<u>(4,567,943)</u>	<u>(4,502,759)</u>	<u>(4,336,473)</u>	<u>(4,016,692)</u>	<u>(3,539,652)</u>	<u>(3,333,812)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 31,835,157	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026	\$ 27,003,657
14.35%	14.35%	14.36%	13.35%	12.35%	12.35%

Erie County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability(Asset)
Last Eight Years (1)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
County's Proportion of the Net OPEB Liability (Asset)	0.210660%	0.207603%	0.212185%	0.223528%
County's Proportionate Share of the Net OPEB Liability (Asset)	\$ (1,901,257)	\$ 1,308,977	\$ (6,645,959)	\$ (3,982,330)
County's Covered Payroll	\$ 35,083,394	\$ 32,606,370	\$ 31,378,605	\$ 31,835,157
County's Proportionate Share of the Net OPEB Liability (Asset) as a Percentage of its Covered Payroll	-5.42%	4.01%	-21.18%	-12.51%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	107.76%	94.79%	128.23%	115.57%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available.

Note: 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.

	2020		2019		2018		2017
	0.219178%		0.221173%		0.225874%		0.220636%
\$	30,274,176	\$	28,835,738	\$	24,528,273	\$	22,284,985
\$	31,368,289	\$	30,199,694	\$	30,084,433	\$	28,657,026
	96.51%		95.48%		81.53%		77.76%
	47.80%		46.33%		54.14%		54.04%

See accompanying notes to the required supplementary information.

Erie County, Ohio
Required Supplementary Information
Schedule of the County's Contributions - OPEB
Last Nine Years (1)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>
<i>Ohio Public Employees' Retirement System (OPERS)</i>				
Contractually Required Contribution	\$ -	\$ -	\$ -	\$ -
Contributions in Relation to the Contractually Required Contribution	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's Covered Payroll (2)	\$ 38,812,295	\$ 35,083,394	\$ 32,606,370	\$ 31,378,605
Contributions as a Percentage of Covered Payroll	0.00%	0.00%	0.00%	0.00%

(1) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.

(2) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan.

See accompanying notes to the required supplementary information.

<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ -	\$ -	\$ -	\$ 300,844	\$ 573,141
-	-	-	(300,844)	(573,141)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 31,835,157	\$ 31,368,289	\$ 30,199,694	\$ 30,084,433	\$ 28,657,026
0.00%	0.00%	0.00%	1.00%	2.00%

See accompanying notes to the required supplementary information.

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

NOTE 1 - NET PENSION LIABILITY

Changes in Assumptions – OPERS

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:

	<u>2024-2022</u>	<u>2021-2019</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
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	Individual	Individual	Individual
	Entry Age	Entry Age	Entry Age	Entry Age

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

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/asset as presented as follows:

<u>Assumption</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Wage Inflation	2.75%	2.75%	2.75%	3.25%	3.25%	3.25%
Single Discount Rate	5.70%	5.22%	6.00%	6.00%	3.16%	3.96%
Municipal Bond Rate	3.77%	4.05%	1.84%	2.00%	2.75%	3.71%
Health Care Cost Trend Rate	5.50%	5.50%	5.50%	8.50%	10.50%	10.00%

Erie County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2024

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***

Erie County, Ohio
Combining Statements –
Nonmajor 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.

OneOhio Opioid Settlement Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

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.

Municipal Court Special Projects Fund

To account for a portion of fees collected by the municipal court and restricted for special projects.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

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.

Crime Victims Assistance Fund

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

Erie County, Ohio
Combining Statements –
Nonmajor Funds

Nonmajor Special Revenue Funds (continued)

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.

Ohio Healthy Aging Grant Fund

To account for grant monies restricted for elderly assistance including food, housing and internet access.

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.

Erie County, Ohio
Combining Statements –
Nonmajor Funds

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.

TIF Projects Fund

To account for debt proceeds restricted for major capital improvements in the County financed through tax increment financing agreements.

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, 2024

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Investments	\$ 32,619,443	\$ 3,104,468	\$ 470,693	\$ 36,194,604
Accounts Receivable	70,107	-	-	70,107
Due from Other Governments	5,726,323	-	-	5,726,323
Property and Other Local Taxes Receivable	5,721,134	-	-	5,721,134
Payments in Lieu of Taxes Receivable	-	-	708,121	708,121
Special Assessments Receivable	266,650	-	56,816	323,466
Notes Receivable	59,377	-	-	59,377
<i>Total Assets</i>	<u>\$ 44,463,034</u>	<u>\$ 3,104,468</u>	<u>\$ 1,235,630</u>	<u>\$ 48,803,132</u>
Liabilities				
Accounts Payable	\$ 1,038,419	\$ -	\$ -	\$ 1,038,419
Accrued Wages	667,680	-	-	667,680
Due to Other Governments	393,904	-	-	393,904
Interfund Payable	265,386	-	-	265,386
Advances from Other Funds	-	18,158	44,733	62,891
<i>Total Liabilities</i>	<u>2,365,389</u>	<u>18,158</u>	<u>44,733</u>	<u>2,428,280</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	4,100,122	-	-	4,100,122
Payments in Lieu of Taxes	-	-	708,121	708,121
Unavailable Revenue	5,285,194	-	56,816	5,342,010
<i>Total Deferred Inflows of Resources</i>	<u>9,385,316</u>	<u>-</u>	<u>764,937</u>	<u>10,150,253</u>
Fund Balances				
Restricted	32,972,135	399,953	405,369	33,777,457
Committed	-	2,686,357	-	2,686,357
Assigned	-	-	20,591	20,591
Unassigned	(259,806)	-	-	(259,806)
<i>Total Fund Balance</i>	<u>32,712,329</u>	<u>3,086,310</u>	<u>425,960</u>	<u>36,224,599</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 44,463,034</u>	<u>\$ 3,104,468</u>	<u>\$ 1,235,630</u>	<u>\$ 48,803,132</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2024

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Nonmajor Debt Service Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$ 4,131,999	\$ -	\$ -	\$ 4,131,999
Other Local Taxes	5,729,475	-	-	5,729,475
Payments in Lieu of Taxes	-	-	475,456	475,456
Special Assessments	344,003	-	29,751	373,754
Charges for Services	4,997,151	-	-	4,997,151
Fines and Forfeitures	456,131	-	-	456,131
Licenses and Permits	297,299	-	-	297,299
Intergovernmental	18,732,192	-	-	18,732,192
Investment Income	13,724	-	-	13,724
Miscellaneous	411,712	-	-	411,712
<i>Total Revenues</i>	<u>35,113,686</u>	<u>-</u>	<u>505,207</u>	<u>35,618,893</u>
Current:				
General Government				
Legislative and Executive	6,552,372	-	7,002	6,559,374
Judicial Systems	2,156,412	-	-	2,156,412
Public Safety	5,873,923	-	-	5,873,923
Public Works	1,132,924	-	-	1,132,924
Public Health	7,585,752	-	-	7,585,752
Human Services	12,486,855	-	-	12,486,855
Community and Economic Development	781,359	-	-	781,359
Capital Outlay	-	902,629	-	902,629
Debt Service				
Principal Retirement	45,000	-	373,175	418,175
Interest and Fiscal Charges	6,331	-	169,517	175,848
<i>Total Expenditures</i>	<u>36,620,928</u>	<u>902,629</u>	<u>549,694</u>	<u>38,073,251</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,507,242)</u>	<u>(902,629)</u>	<u>(44,487)</u>	<u>(2,454,358)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	3,805	-	-	3,805
Transfers In	2,650,122	1,052,982	78,000	3,781,104
Transfers Out	(341,147)	-	(2,897)	(344,044)
<i>Total Other Financing Sources (Uses)</i>	<u>2,312,780</u>	<u>1,052,982</u>	<u>75,103</u>	<u>3,440,865</u>
<i>Net Change in Fund Balances</i>	<u>805,538</u>	<u>150,353</u>	<u>30,616</u>	<u>986,507</u>
<i>Fund Balances Beginning of Year</i>	<u>31,906,791</u>	<u>2,935,957</u>	<u>395,344</u>	<u>35,238,092</u>
<i>Fund Balances End of Year</i>	<u>\$ 32,712,329</u>	<u>\$ 3,086,310</u>	<u>\$ 425,960</u>	<u>\$ 36,224,599</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	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 Investments	\$ 5,489,308	\$ 447,494	\$ 1,900,602	\$ 4,669,019	\$ 2,574,296
Accounts Receivable	-	-	-	-	-
Due from Other Governments	1,178,547	-	724,429	-	-
Property and Other Local Taxes Receivable	2,531,850	-	-	-	-
Special Assessments Receivable	-	266,650	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 9,199,705</u>	<u>\$ 714,144</u>	<u>\$ 2,625,031</u>	<u>\$ 4,669,019</u>	<u>\$ 2,574,296</u>
Liabilities					
Accounts Payable	\$ 512,651	\$ -	\$ 71,701	\$ 312,934	\$ 1,778
Accrued Wages	16,763	4,457	224,176	-	58,435
Due to Other Governments	238,693	687	53,219	-	8,991
Interfund Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>768,107</u>	<u>5,144</u>	<u>349,096</u>	<u>312,934</u>	<u>69,204</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	2,435,407	-	-	-	-
Unavailable Revenue	793,247	266,650	724,429	-	-
<i>Total Deferred Inflows of Resources</i>	<u>3,228,654</u>	<u>266,650</u>	<u>724,429</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	5,202,944	442,350	1,551,506	4,356,085	2,505,092
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>5,202,944</u>	<u>442,350</u>	<u>1,551,506</u>	<u>4,356,085</u>	<u>2,505,092</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 9,199,705</u>	<u>\$ 714,144</u>	<u>\$ 2,625,031</u>	<u>\$ 4,669,019</u>	<u>\$ 2,574,296</u> (continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Dog and Kennel Fund	Real Estate Assessment Fund	Delinquent Real Estate Fund	OneOhio Opioid Settlement Fund	Community Development Block Grant Fund
Assets					
Equity in Pooled Cash and Investments	\$ 325,362	\$ 1,486,173	\$ 429,003	\$ 1,146,619	\$ -
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	837,448	187,702
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 325,362</u>	<u>\$ 1,486,173</u>	<u>\$ 429,003</u>	<u>\$ 1,984,067</u>	<u>\$ 187,702</u>
Liabilities					
Accounts Payable	\$ -	\$ 1,514	\$ 5,000	\$ -	\$ -
Accrued Wages	10,550	35,375	14,434	-	-
Due to Other Governments	1,620	5,446	2,224	-	-
Interfund Payable	-	-	-	-	197,088
<i>Total Liabilities</i>	<u>12,170</u>	<u>42,335</u>	<u>21,658</u>	<u>-</u>	<u>197,088</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	837,448	187,702
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>837,448</u>	<u>187,702</u>
Fund Balances					
Restricted	313,192	1,443,838	407,345	1,146,619	-
Unassigned	-	-	-	-	(197,088)
<i>Total Fund Balances (Deficit)</i>	<u>313,192</u>	<u>1,443,838</u>	<u>407,345</u>	<u>1,146,619</u>	<u>(197,088)</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 325,362</u>	<u>\$ 1,486,173</u>	<u>\$ 429,003</u>	<u>\$ 1,984,067</u>	<u>\$ 187,702</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Community Housing Improvement Program Fund	Comprehensive Economic Development Strategy Fund	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund
Assets					
Equity in Pooled Cash and Investments	\$ 73,597	\$ -	\$ 56,234	\$ 224,734	\$ 437,916
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	24,250	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 73,597</u>	<u>\$ 24,250</u>	<u>\$ 56,234</u>	<u>\$ 224,734</u>	<u>\$ 437,916</u>
Liabilities					
Accounts Payable	\$ 31,985	\$ -	\$ -	\$ -	\$ -
Accrued Wages	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Interfund Payable	-	48,500	-	-	-
<i>Total Liabilities</i>	<u>31,985</u>	<u>48,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	24,250	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>24,250</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	41,612	-	56,234	224,734	437,916
Unassigned	-	(48,500)	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>41,612</u>	<u>(48,500)</u>	<u>56,234</u>	<u>224,734</u>	<u>437,916</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 73,597</u>	<u>\$ 24,250</u>	<u>\$ 56,234</u>	<u>\$ 224,734</u>	<u>\$ 437,916</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund	Probate Conduct of Business Fund
Assets					
Equity in Pooled Cash and Investments	\$ 542,993	\$ -	\$ 707,117	\$ 7,935	\$ 9,728
Accounts Receivable	-	-	-	-	-
Due from Other Governments	98,554	12,807	2,113,744	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 641,547</u>	<u>\$ 12,807</u>	<u>\$ 2,820,861</u>	<u>\$ 7,935</u>	<u>\$ 9,728</u>
Liabilities					
Accounts Payable	\$ 3,225	\$ -	\$ 10,415	\$ -	\$ -
Accrued Wages	18,956	2,754	87,754	-	-
Due to Other Governments	2,915	426	36,545	-	-
Interfund Payable	-	19,798	-	-	-
<i>Total Liabilities</i>	<u>25,096</u>	<u>22,978</u>	<u>134,714</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	49,276	4,047	1,949,145	-	-
<i>Total Deferred Inflows of Resources</i>	<u>49,276</u>	<u>4,047</u>	<u>1,949,145</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	567,175	-	737,002	7,935	9,728
Unassigned	-	(14,218)	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>567,175</u>	<u>(14,218)</u>	<u>737,002</u>	<u>7,935</u>	<u>9,728</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 641,547</u>	<u>\$ 12,807</u>	<u>\$ 2,820,861</u>	<u>\$ 7,935</u>	<u>\$ 9,728</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund	Domestic Shelters Fund
Assets					
Equity in Pooled Cash and Investments	\$ 642,756	\$ 352,799	\$ 363,071	\$ 3,939	\$ 668
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 642,756</u>	<u>\$ 352,799</u>	<u>\$ 363,071</u>	<u>\$ 3,939</u>	<u>\$ 668</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Wages	2,600	-	-	-	-
Due to Other Governments	402	-	-	-	-
Interfund Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>3,002</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	639,754	352,799	363,071	3,939	668
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>639,754</u>	<u>352,799</u>	<u>363,071</u>	<u>3,939</u>	<u>668</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 642,756</u>	<u>\$ 352,799</u>	<u>\$ 363,071</u>	<u>\$ 3,939</u>	<u>\$ 668</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund
Assets					
Equity in Pooled Cash and Investments	\$ 11,778	\$ 290,593	\$ 8,065	\$ 58,694	\$ 276,809
Accounts Receivable	-	70,107	-	-	-
Due from Other Governments	-	-	-	74,463	254,881
Property and Other Local Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 11,778</u>	<u>\$ 360,700</u>	<u>\$ 8,065</u>	<u>\$ 133,157</u>	<u>\$ 531,690</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ 4,934	\$ 5,979
Accrued Wages	649	117,221	3,779	10,896	30,469
Due to Other Governments	126	18,062	583	2,129	4,696
Interfund Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>775</u>	<u>135,283</u>	<u>4,362</u>	<u>17,959</u>	<u>41,144</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	-	-	74,463	92,916
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>74,463</u>	<u>92,916</u>
Fund Balances					
Restricted	11,003	225,417	3,703	40,735	397,630
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>11,003</u>	<u>225,417</u>	<u>3,703</u>	<u>40,735</u>	<u>397,630</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 11,778</u>	<u>\$ 360,700</u>	<u>\$ 8,065</u>	<u>\$ 133,157</u>	<u>\$ 531,690</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Drug Enforcement Fund	Emergency Management Agency Fund	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund
Assets					
Equity in Pooled Cash and Investments	\$ 28,606	\$ 187,813	\$ 315,485	\$ 55,225	\$ 5,531,277
Accounts Receivable	-	-	-	-	-
Due from Other Governments	-	137,773	-	21,137	-
Property and Other Local Taxes Receivable	-	-	-	-	1,462,446
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	59,377	-	-
<i>Total Assets</i>	<u>\$ 28,606</u>	<u>\$ 325,586</u>	<u>\$ 374,862</u>	<u>\$ 76,362</u>	<u>\$ 6,993,723</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 25,552
Accrued Wages	-	9,719	-	11,834	-
Due to Other Governments	-	1,490	-	1,822	-
Interfund Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>11,209</u>	<u>-</u>	<u>13,656</u>	<u>25,552</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
Unavailable Revenue	-	137,773	-	21,137	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>137,773</u>	<u>-</u>	<u>21,137</u>	<u>-</u>
Fund Balances					
Restricted	28,606	176,604	374,862	41,569	6,968,171
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>28,606</u>	<u>176,604</u>	<u>374,862</u>	<u>41,569</u>	<u>6,968,171</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 28,606</u>	<u>\$ 325,586</u>	<u>\$ 374,862</u>	<u>\$ 76,362</u>	<u>\$ 6,993,723</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Senior Citizens Fund	Ohio Healthy Aging Grant Fund	Solid Waste District Fund	Election Assistance Fund	Law Library Fund
Assets					
Equity in Pooled Cash and Investments	\$ 101,620	\$ -	\$ 2,359,892	\$ -	\$ 269,385
Accounts Receivable	-	-	-	-	-
Due from Other Governments	60,588	-	-	-	-
Property and Other Local Taxes Receivable	1,726,838	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Notes Receivable	-	-	-	-	-
<i>Total Assets</i>	<u>\$ 1,889,046</u>	<u>\$ -</u>	<u>\$ 2,359,892</u>	<u>\$ -</u>	<u>\$ 269,385</u>
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 23,431	\$ -	\$ 27,320
Accrued Wages	-	-	-	-	3,669
Due to Other Governments	-	-	12,642	-	566
Interfund Payable	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>36,073</u>	<u>-</u>	<u>31,555</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	1,664,715	-	-	-	-
Unavailable Revenue	122,711	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>1,787,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances					
Restricted	101,620	-	2,323,819	-	237,830
Unassigned	-	-	-	-	-
<i>Total Fund Balances (Deficit)</i>	<u>101,620</u>	<u>-</u>	<u>2,323,819</u>	<u>-</u>	<u>237,830</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 1,889,046</u>	<u>\$ -</u>	<u>\$ 2,359,892</u>	<u>\$ -</u>	<u>\$ 269,385</u>

(continued)

Erie County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2024

	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Assets				
Equity in Pooled Cash and Investments	\$ 78,734	\$ 1,147,606	\$ 6,498	\$ 32,619,443
Accounts Receivable	-	-	-	70,107
Due from Other Governments	-	-	-	5,726,323
Property and Other Local Taxes Receivable	-	-	-	5,721,134
Special Assessments Receivable	-	-	-	266,650
Notes Receivable	-	-	-	59,377
<i>Total Assets</i>	<u>\$ 78,734</u>	<u>\$ 1,147,606</u>	<u>\$ 6,498</u>	<u>\$ 44,463,034</u>
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ 1,038,419
Accrued Wages	-	3,190	-	667,680
Due to Other Governments	-	620	-	393,904
Interfund Payable	-	-	-	265,386
<i>Total Liabilities</i>	<u>-</u>	<u>3,810</u>	<u>-</u>	<u>2,365,389</u>
Deferred Inflows of Resources				
Property Taxes Levied for the Next Year	-	-	-	4,100,122
Unavailable Revenue	-	-	-	5,285,194
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,385,316</u>
Fund Balances				
Restricted	78,734	1,143,796	6,498	32,972,135
Unassigned	-	-	-	(259,806)
<i>Total Fund Balances (Deficit)</i>	<u>78,734</u>	<u>1,143,796</u>	<u>6,498</u>	<u>32,712,329</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 78,734</u>	<u>\$ 1,147,606</u>	<u>\$ 6,498</u>	<u>\$ 44,463,034</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	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	\$ 2,474,006	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Special Assessments	-	344,003	-	-	-
Charges for Services	-	-	1,788	87,338	49,599
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	3,009,486	-	5,706,533	3,004,787	1,978,003
Investment Income	-	-	-	-	-
Miscellaneous	22,948	-	1,475	104,352	10,000
<i>Total Revenues</i>	<u>5,506,440</u>	<u>344,003</u>	<u>5,709,796</u>	<u>3,196,477</u>	<u>2,037,602</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	8,477
Public Safety	-	-	-	-	-
Public Works	-	338,215	-	-	-
Public Health	5,299,506	-	-	-	-
Human Services	-	-	5,105,042	5,547,295	1,822,641
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>5,299,506</u>	<u>338,215</u>	<u>5,105,042</u>	<u>5,547,295</u>	<u>1,831,118</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>206,934</u>	<u>5,788</u>	<u>604,754</u>	<u>(2,350,818)</u>	<u>206,484</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	3,805	-	-
Transfers In	-	-	242,582	1,488,464	341,146
Transfers Out	-	-	(341,147)	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>(94,760)</u>	<u>1,488,464</u>	<u>341,146</u>
<i>Net Change in Fund Balances</i>	206,934	5,788	509,994	(862,354)	547,630
<i>Fund Balances Beginning of Year</i>	<u>4,996,010</u>	<u>436,562</u>	<u>1,041,512</u>	<u>5,218,439</u>	<u>1,957,462</u>
<i>Fund Balances End of Year</i>	<u>\$ 5,202,944</u>	<u>\$ 442,350</u>	<u>\$ 1,551,506</u>	<u>\$ 4,356,085</u>	<u>\$ 2,505,092</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Dog and Kennel Fund	Real Estate Assessment Fund	Delinquent Real Estate Fund	OneOhio Opioid Settlement Fund	Community Development Block Grant Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	6,778	1,119,106	449,732	-	-
Fines and Forfeitures	1,531	-	-	366,761	-
Licenses and Permits	264,606	-	-	-	-
Intergovernmental	2,550	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	21,540	7,807	64,758	-	-
<i>Total Revenues</i>	<u>297,005</u>	<u>1,126,913</u>	<u>514,490</u>	<u>366,761</u>	<u>-</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	1,272,870	511,735	-	-
Judicial Systems	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	276,422	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	99,933	-	-	182,173
Debt Service					
Principal Retirement	45,000	-	-	-	-
Interest and Fiscal Charges	6,331	-	-	-	-
<i>Total Expenditures</i>	<u>327,753</u>	<u>1,372,803</u>	<u>511,735</u>	<u>-</u>	<u>182,173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(30,748)</u>	<u>(245,890)</u>	<u>2,755</u>	<u>366,761</u>	<u>(182,173)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(30,748)	(245,890)	2,755	366,761	(182,173)
<i>Fund Balances Beginning of Year</i>	<u>343,940</u>	<u>1,689,728</u>	<u>404,590</u>	<u>779,858</u>	<u>(14,915)</u>
<i>Fund Balances End of Year</i>	<u>\$ 313,192</u>	<u>\$ 1,443,838</u>	<u>\$ 407,345</u>	<u>\$ 1,146,619</u>	<u>\$ (197,088)</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Community Housing Improvement Program Fund	Comprehensive Economic Development Strategy Fund	Tax Abatements Fund	Court Computerization Fund	Common Pleas Court Special Projects Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	11,556	53,414	126,623
Fines and Forfeitures	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	361,794	-	-	-	-
Investment Income	2,356	-	-	-	-
Miscellaneous	73,080	-	-	-	-
<i>Total Revenues</i>	<u>437,230</u>	<u>-</u>	<u>11,556</u>	<u>53,414</u>	<u>126,623</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	68,902	127,638
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	465,452	32,500	1,301	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>465,452</u>	<u>32,500</u>	<u>1,301</u>	<u>68,902</u>	<u>127,638</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(28,222)</u>	<u>(32,500)</u>	<u>10,255</u>	<u>(15,488)</u>	<u>(1,015)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(28,222)</u>	<u>(32,500)</u>	<u>10,255</u>	<u>(15,488)</u>	<u>(1,015)</u>
<i>Fund Balances Beginning of Year</i>	<u>69,834</u>	<u>(16,000)</u>	<u>45,979</u>	<u>240,222</u>	<u>438,931</u>
<i>Fund Balances End of Year</i>	<u>\$ 41,612</u>	<u>\$ (48,500)</u>	<u>\$ 56,234</u>	<u>\$ 224,734</u>	<u>\$ 437,916</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Youth Services Fund	Legal Representative Pilot Project Program Fund	Northern Ohio Juvenile Facility Fund	Indigent Guardianship Fund	Probate Conduct of Business Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	2,031	19,028	358
Fines and Forfeitures	119	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	681,500	114,718	1,796,292	-	-
Investment Income	-	-	-	-	-
Miscellaneous	-	-	54,242	-	-
<i>Total Revenues</i>	<u>681,619</u>	<u>114,718</u>	<u>1,852,565</u>	<u>19,028</u>	<u>358</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	695,517	108,210	-	16,583	-
Public Safety	-	-	2,395,055	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>695,517</u>	<u>108,210</u>	<u>2,395,055</u>	<u>16,583</u>	<u>-</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(13,898)</u>	<u>6,508</u>	<u>(542,490)</u>	<u>2,445</u>	<u>358</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	59,534	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>59,534</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	(13,898)	6,508	(482,956)	2,445	358
<i>Fund Balances Beginning of Year</i>	<u>581,073</u>	<u>(20,726)</u>	<u>1,219,958</u>	<u>5,490</u>	<u>9,370</u>
<i>Fund Balances End of Year</i>	<u>\$ 567,175</u>	<u>\$ (14,218)</u>	<u>\$ 737,002</u>	<u>\$ 7,935</u>	<u>\$ 9,728</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Municipal Court Special Projects Fund	County Court Fund	Indigent Municipal Court Fund	Juvenile Court Donations Fund	Domestic Shelters Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	156,856	63,277	10,409	-	11,655
Fines and Forfeitures	-	-	4,920	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Investment Income	-	-	-	-	-
Miscellaneous	1,325	-	-	-	-
<i>Total Revenues</i>	<u>158,181</u>	<u>63,277</u>	<u>15,329</u>	<u>-</u>	<u>11,655</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	115,626	32,275	-	1,219	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	11,877
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>115,626</u>	<u>32,275</u>	<u>-</u>	<u>1,219</u>	<u>11,877</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>42,555</u>	<u>31,002</u>	<u>15,329</u>	<u>(1,219)</u>	<u>(222)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>42,555</u>	<u>31,002</u>	<u>15,329</u>	<u>(1,219)</u>	<u>(222)</u>
<i>Fund Balances Beginning of Year</i>	<u>597,199</u>	<u>321,797</u>	<u>347,742</u>	<u>5,158</u>	<u>890</u>
<i>Fund Balances End of Year</i>	<u>\$ 639,754</u>	<u>\$ 352,799</u>	<u>\$ 363,071</u>	<u>\$ 3,939</u>	<u>\$ 668</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Concealed Carry License Fund	School Resource Officer Fund	Drug Task Force Fund	Highway Safety Fund	Adult Probation Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	1,865,776	-	-	37,241
Fines and Forfeitures	-	-	67,701	-	-
Licenses and Permits	32,693	-	-	-	-
Intergovernmental	-	-	-	133,257	700,092
Investment Income	-	-	-	-	-
Miscellaneous	-	-	-	27,656	185
Total Revenues	32,693	1,865,776	67,701	160,913	737,518
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	-	-
Judicial Systems	-	-	-	-	670,048
Public Safety	25,310	2,513,986	64,599	197,386	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	25,310	2,513,986	64,599	197,386	670,048
Excess of Revenues Over (Under) Expenditures	7,383	(648,210)	3,102	(36,473)	67,470
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	477,544	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	477,544	-	-	-
Net Change in Fund Balances	7,383	(170,666)	3,102	(36,473)	67,470
Fund Balances Beginning of Year	3,620	396,083	601	77,208	330,160
Fund Balances End of Year	\$ 11,003	\$ 225,417	\$ 3,703	\$ 40,735	\$ 397,630

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Drug Enforcement Fund	Emergency Management Agency Fund	Development Rotary Fund	Crime Victims Assistance Fund	Visitor and Convention Bureau Fund
Revenues					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	5,729,475
Special Assessments	-	-	-	-	-
Charges for Services	-	26,500	-	-	-
Fines and Forfeitures	8,814	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	337,814	-	286,005	-
Investment Income	-	-	11,368	-	-
Miscellaneous	-	3,828	-	11,570	-
<i>Total Revenues</i>	<u>8,814</u>	<u>368,142</u>	<u>11,368</u>	<u>297,575</u>	<u>5,729,475</u>
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	28,557	574,003	4,149,816
Judicial Systems	-	-	-	-	-
Public Safety	11,139	491,968	-	-	-
Public Works	-	-	-	-	-
Public Health	-	-	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
<i>Total Expenditures</i>	<u>11,139</u>	<u>491,968</u>	<u>28,557</u>	<u>574,003</u>	<u>4,149,816</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,325)</u>	<u>(123,826)</u>	<u>(17,189)</u>	<u>(276,428)</u>	<u>1,579,659</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	40,852	-	-	-
Transfers Out	-	-	-	-	-
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>40,852</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Net Change in Fund Balances</i>	<u>(2,325)</u>	<u>(82,974)</u>	<u>(17,189)</u>	<u>(276,428)</u>	<u>1,579,659</u>
<i>Fund Balances Beginning of Year</i>	<u>30,931</u>	<u>259,578</u>	<u>392,051</u>	<u>317,997</u>	<u>5,388,512</u>
<i>Fund Balances End of Year</i>	<u>\$ 28,606</u>	<u>\$ 176,604</u>	<u>\$ 374,862</u>	<u>\$ 41,569</u>	<u>\$ 6,968,171</u>

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Senior Citizens Fund	Ohio Healthy Aging Grant Fund	Solid Waste District Fund	Election Assistance Fund	Law Library Fund
Revenues					
Property Taxes	\$ 1,657,993	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-
Special Assessments	-	-	-	-	-
Charges for Services	-	-	588,910	-	306,549
Fines and Forfeitures	-	-	-	-	6,285
Licenses and Permits	-	-	-	-	-
Intergovernmental	122,246	3,917	200,000	15,391	-
Investment Income	-	-	-	-	-
Miscellaneous	300	-	3,988	-	2,658
Total Revenues	1,780,539	3,917	792,898	15,391	315,492
Expenditures					
Current:					
General Government					
Legislative and Executive	-	-	-	15,391	-
Judicial Systems	-	-	-	-	310,925
Public Safety	-	-	-	-	-
Public Works	-	-	794,709	-	-
Public Health	1,738,750	271,074	-	-	-
Human Services	-	-	-	-	-
Community and Economic Development	-	-	-	-	-
Debt Service					
Principal Retirement	-	-	-	-	-
Interest and Fiscal Charges	-	-	-	-	-
Total Expenditures	1,738,750	271,074	794,709	15,391	310,925
Excess of Revenues Over (Under) Expenditures	41,789	(267,157)	(1,811)	-	4,567
Other Financing Sources (Uses)					
Proceeds from Sale of Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
Net Change in Fund Balances	41,789	(267,157)	(1,811)	-	4,567
Fund Balances Beginning of Year	59,831	267,157	2,325,630	-	233,263
Fund Balances End of Year	\$ 101,620	\$ -	\$ 2,323,819	\$ -	\$ 237,830

(continued)

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2024

	Indigent Ignition Interlock Fund	911 Services Fund	Sheriff Confiscated Funds Fund	Total Nonmajor Special Revenue Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 4,131,999
Other Local Taxes	-	-	-	5,729,475
Special Assessments	-	-	-	344,003
Charges for Services	2,627	-	-	4,997,151
Fines and Forfeitures	-	-	-	456,131
Licenses and Permits	-	-	-	297,299
Intergovernmental	-	277,807	-	18,732,192
Investment Income	-	-	-	13,724
Miscellaneous	-	-	-	411,712
<i>Total Revenues</i>	<u>2,627</u>	<u>277,807</u>	<u>-</u>	<u>35,113,686</u>
Expenditures				
Current:				
General Government				
Legislative and Executive	-	-	-	6,552,372
Judicial Systems	992	-	-	2,156,412
Public Safety	-	174,480	-	5,873,923
Public Works	-	-	-	1,132,924
Public Health	-	-	-	7,585,752
Human Services	-	-	-	12,486,855
Community and Economic Development	-	-	-	781,359
Debt Service				
Principal Retirement	-	-	-	45,000
Interest and Fiscal Charges	-	-	-	6,331
<i>Total Expenditures</i>	<u>992</u>	<u>174,480</u>	<u>-</u>	<u>36,620,928</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,635</u>	<u>103,327</u>	<u>-</u>	<u>(1,507,242)</u>
Other Financing Sources (Uses)				
Proceeds from Sale of Assets	-	-	-	3,805
Transfers In	-	-	-	2,650,122
Transfers Out	-	-	-	(341,147)
<i>Total Other Financing Sources (Uses)</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,312,780</u>
<i>Net Change in Fund Balances</i>	<u>1,635</u>	<u>103,327</u>	<u>-</u>	<u>805,538</u>
<i>Fund Balances Beginning of Year</i>	<u>77,099</u>	<u>1,040,469</u>	<u>6,498</u>	<u>31,906,791</u>
<i>Fund Balances End of Year</i>	<u>\$ 78,734</u>	<u>\$ 1,143,796</u>	<u>\$ 6,498</u>	<u>\$ 32,712,329</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2024

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Erie County Road Improvement Capital Reserve Fund	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Assets						
Equity in Pooled Cash and Investments	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ 377,793</u>	<u>\$ -</u>	<u>\$ 2,431,600</u>	<u>\$ 3,104,468</u>
Liabilities						
Advances from Other Funds	<u>-</u>	<u>\$ 18,158</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,158</u>
Fund Balances						
Restricted	-	22,160	377,793	-	-	399,953
Committed	<u>254,757</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,431,600</u>	<u>2,686,357</u>
<i>Total Fund Balances (Deficit)</i>	<u>254,757</u>	<u>22,160</u>	<u>377,793</u>	<u>-</u>	<u>2,431,600</u>	<u>3,086,310</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$ 254,757</u>	<u>\$ 40,318</u>	<u>\$ 377,793</u>	<u>\$ -</u>	<u>\$ 2,431,600</u>	<u>\$ 3,104,468</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2024

	Board of Elections Capital Improvement Fund	Drainage Improvement Fund	Erie County Road Improvement Capital Reserve Fund	TIF Projects Fund	Technology Capital Improvement Fund	Total Nonmajor Capital Projects Funds
Expenditures						
Capital Outlay	\$ -	\$ -	\$ 902,380	\$ 249	\$ -	\$ 902,629
Other Financing Sources (Uses)						
Transfers In	-	2,897	1,050,085	-	-	1,052,982
<i>Net Change in Fund Balances</i>	-	2,897	147,705	(249)	-	150,353
<i>Fund Balances Beginning of Year</i>	254,757	19,263	230,088	249	2,431,600	2,935,957
<i>Fund Balances End of Year</i>	<u>\$ 254,757</u>	<u>\$ 22,160</u>	<u>\$ 377,793</u>	<u>\$ -</u>	<u>\$ 2,431,600</u>	<u>\$ 3,086,310</u>

Erie County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2024

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Assets				
Equity in Pooled Cash and Investments	\$ 20,591	\$ 404,185	\$ 45,917	\$ 470,693
Payments in Lieu of Taxes Receivable	-	708,121	-	708,121
Special Assessments Receivable	-	-	56,816	56,816
<i>Total Assets</i>	<u>\$ 20,591</u>	<u>\$ 1,112,306</u>	<u>\$ 102,733</u>	<u>\$ 1,235,630</u>
Liabilities				
Advances from Other Funds	\$ -	\$ -	\$ 44,733	\$ 44,733
Deferred Inflows of Resources				
Payments in Lieu of Taxes	-	708,121	-	708,121
Unavailable Revenue	-	-	56,816	56,816
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>708,121</u>	<u>56,816</u>	<u>764,937</u>
Fund Balances				
Restricted	-	404,185	1,184	405,369
Assigned	20,591	-	-	20,591
<i>Total Fund Balances (Deficit)</i>	<u>20,591</u>	<u>404,185</u>	<u>1,184</u>	<u>425,960</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$ 20,591</u>	<u>\$ 1,112,306</u>	<u>\$ 102,733</u>	<u>\$ 1,235,630</u>

Erie County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended December 31, 2024

	Bond Retirement Fund	TIF Bond Retirement Fund	Special Assessment Bond Retirement Fund	Total Nonmajor Debt Service Funds
Revenues				
Payments in Lieu of Taxes	\$ -	\$ 475,456	\$ -	\$ 475,456
Special Assessments	-	-	29,751	29,751
<i>Total Revenues</i>	-	475,456	29,751	505,207
Expenditures				
Current:				
General Government				
Legislative and Executive	-	4,848	2,154	7,002
Debt Service				
Principal Retirement	-	373,175	-	373,175
Interest and Fiscal Charges	-	166,279	3,238	169,517
<i>Total Expenditures</i>	-	544,302	5,392	549,694
<i>Excess of Revenues Over (Under) Expenditures</i>	-	(68,846)	24,359	(44,487)
Other Financing Sources (Uses)				
Transfers In	-	78,000	-	78,000
Transfers Out	-	-	(2,897)	(2,897)
<i>Total Other Financing Sources (Uses)</i>	-	78,000	(2,897)	75,103
<i>Net Change in Fund Balances</i>	-	9,154	21,462	30,616
<i>Fund Balances Beginning of Year</i>	20,591	395,031	(20,278)	395,344
<i>Fund Balances End of Year</i>	<u>\$ 20,591</u>	<u>\$ 404,185</u>	<u>\$ 1,184</u>	<u>\$ 425,960</u>

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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
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 5,500,365	\$ 5,232,220	\$ (268,145)
Permissive Sales Taxes	21,700,000	21,970,709	270,709
Charges for Services	3,515,845	3,448,483	(67,362)
Licenses and Permits	1,137,200	1,185,988	48,788
Fines and Forfeitures	259,800	282,570	22,770
Intergovernmental	4,812,624	4,544,955	(267,669)
Interest	4,280,100	4,524,753	244,653
Contributions and Donations	2,692,822	2,692,822	-
Other	13,214,450	13,352,257	137,807
<i>Total Revenues</i>	<i>57,113,206</i>	<i>57,234,757</i>	<i>121,551</i>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Commissioners			
Personal Services	648,216	647,880	336
Materials and Supplies	153,433	144,870	8,563
Contractual Services	2,046,694	1,324,869	721,825
Capital Outlay	3,510,236	3,092,280	417,956
Other	349	149	200
Total Commissioners	6,358,928	5,210,048	1,148,880
Finance			
Personal Services	298,922	286,385	12,537
Materials and Supplies	22,475	21,071	1,404
Contractual Services	269,891	218,925	50,966
Other	135,025	34,283	100,742
Total Finance	726,313	560,664	165,649
Human Resources			
Personal Services	184,285	184,066	219
Materials and Supplies	18,489	13,824	4,665
Contractual Services	23,531	17,997	5,534
Total Human Resources	226,305	215,887	10,418
Microfilm			
Personal Services	152,927	152,828	99
Materials and Supplies	26,044	20,590	5,454
Contractual Services	7,500	7,500	-
Total Microfilm	186,471	180,918	5,553
Information Technology			
Personal Services	384,768	378,925	5,843
Materials and Supplies	131,553	91,479	40,074
Contractual Services	248,428	218,296	30,132
Total Information Technology	764,749	688,700	76,049

(continued)

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Facilities			
Personal Services	\$ 898,290	\$ 888,499	\$ 9,791
Materials and Supplies	672,104	520,758	151,346
Contractual Services	1,144,189	1,004,150	140,039
Capital Outlay	140,567	-	140,567
Other	782	782	-
Total Facilities	<u>2,855,932</u>	<u>2,414,189</u>	<u>441,743</u>
Auditor			
Personal Services	639,921	636,040	3,881
Materials and Supplies	20,124	19,461	663
Contractual Services	223,119	220,695	2,424
Other	1,400	-	1,400
Total Auditor	<u>884,564</u>	<u>876,196</u>	<u>8,368</u>
Board of Revision			
Contractual Services	<u>15,500</u>	<u>6,437</u>	<u>9,063</u>
Treasurer			
Personal Services	191,027	187,353	3,674
Materials and Supplies	15,658	3,012	12,646
Contractual Services	126,754	107,791	18,963
Total Treasurer	<u>333,439</u>	<u>298,156</u>	<u>35,283</u>
Prosecuting Attorney			
Personal Services	1,555,862	1,541,802	14,060
Materials and Supplies	94,136	91,581	2,555
Contractual Services	12,293	11,580	713
Total Prosecuting Attorney	<u>1,662,291</u>	<u>1,644,963</u>	<u>17,328</u>
Board of Elections			
Personal Services	407,687	407,062	625
Materials and Supplies	19,581	19,037	544
Contractual Services	388,498	377,163	11,335
Total Board of Elections	<u>815,766</u>	<u>803,262</u>	<u>12,504</u>
Recorder			
Personal Services	316,413	314,123	2,290
Materials and Supplies	14,986	5,574	9,412
Contractual Services	67,758	67,154	604
Capital Outlay	20,813	-	20,813
Other	-	-	-
Total Recorder	<u>419,970</u>	<u>386,851</u>	<u>33,119</u>
Lodging Excise Tax			
Contractual Services	<u>3,000</u>	<u>3,000</u>	<u>-</u>
Miscellaneous			
Personal Services	15,988	14,719	1,269
Contractual Services	36,809	36,809	-
Total Miscellaneous	<u>52,797</u>	<u>51,528</u>	<u>1,269</u>
Total Legislative and Executive	<u>15,306,025</u>	<u>13,340,799</u>	<u>1,965,226</u>
			(continued)

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Judicial			
Common Pleas Court			
Personal Services	\$ 1,456,758	\$ 1,444,698	\$ 12,060
Materials and Supplies	60,126	41,941	18,185
Contractual Services	501,346	169,396	331,950
Total Common Pleas	<u>2,018,230</u>	<u>1,656,035</u>	<u>362,195</u>
Family Court			
Personal Services	2,200,580	2,132,421	68,159
Materials and Supplies	102,966	76,951	26,015
Contractual Services	256,456	184,053	72,403
Total Family Court	<u>2,560,002</u>	<u>2,393,425</u>	<u>166,577</u>
Probate Court			
Personal Services	493,603	491,568	2,035
Materials and Supplies	29,784	27,478	2,306
Contractual Services	96,175	90,370	5,805
Total Probate Court	<u>619,562</u>	<u>609,416</u>	<u>10,146</u>
Clerk of Court			
Personal Services	799,262	795,884	3,378
Materials and Supplies	14,556	12,878	1,678
Contractual Services	58,699	34,834	23,865
Total Clerk of Court	<u>872,517</u>	<u>843,596</u>	<u>28,921</u>
County Court			
Personal Services	519,945	512,738	7,207
Materials and Supplies	24,750	19,477	5,273
Contractual Services	100,440	76,836	23,604
Total County Court	<u>645,135</u>	<u>609,051</u>	<u>36,084</u>
Huron Municipal Court			
Personal Services	1,155	-	1,155
Contractual Services	71,082	69,399	1,683
Total Huron Municipal Court	<u>72,237</u>	<u>69,399</u>	<u>2,838</u>
Sandusky Municipal Court			
Personal Services	22,374	18,526	3,848
Materials and Supplies	850	30	820
Contractual Services	181,975	165,495	16,480
Total Sandusky Municipal Court	<u>205,199</u>	<u>184,051</u>	<u>21,148</u>
Vermillion Municipal Court			
Materials and Supplies	1,000	-	1,000
Contractual Services	71,154	60,757	10,397
Total Vermillion Municipal Court	<u>72,154</u>	<u>60,757</u>	<u>11,397</u>
Bellvue Minicipal Court			
Contractual Services	<u>113</u>	<u>113</u>	<u>-</u>

(continued)

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Adult Probation			
Personal Services	\$ 462,111	\$ 443,614	\$ 18,497
Materials and Supplies	3,466	3,311	155
Contractual Services	13,350	7,398	5,952
Total Adult Probation	478,927	454,323	24,604
Public Defender			
Personal Services	835,435	767,522	67,913
Materials and Supplies	14,761	10,290	4,471
Contractual Services	241,066	221,880	19,186
Total Public Defender	1,091,262	999,692	91,570
Total Judicial	8,635,338	7,879,858	755,480
Public Safety			
Juvenile Detention Facility			
Personal Services	1,817,918	1,728,405	89,513
Materials and Supplies	141,070	116,812	24,258
Contractual Services	251,746	237,104	14,642
Total Juvenile Detention Facility	2,210,734	2,082,321	128,413
Sheriff			
Personal Services	8,183,084	7,904,489	278,595
Materials and Supplies	1,124,150	1,105,663	18,487
Contractual Services	750,795	739,833	10,962
Capital Outlay	11,768	11,768	-
Other	1,351	946	405
Total Sheriff	10,071,148	9,762,699	308,449
Coroner			
Personal Services	149,294	147,443	1,851
Materials and Supplies	2,878	-	2,878
Contractual Services	202,520	194,700	7,820
Total Coroner	354,692	342,143	12,549
Total Public Safety	12,636,574	12,187,163	449,411
Public Works			
Tax Map			
Personal Services	79,757	79,724	33
Materials and Supplies	715	515	200
Contractual Services	984	984	-
Total Public Works	81,456	81,223	233
Health			
Humane Agent			
Personal Services	3,774	3,774	-
Materials and Supplies	700	700	-
Total Health	4,474	4,474	-

(continued)

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Human Services			
Veteran Services			
Personal Services	\$ 504,484	\$ 419,967	\$ 84,517
Materials and Supplies	86,170	73,562	12,608
Contractual Services	549,052	459,441	89,611
Capital Outlay	90,000	88,032	1,968
Other	70,116	-	70,116
Total Human Services	1,299,822	1,041,002	258,820
Capital Outlay			
Capital Improvements			
Contractual Services	1,100,000	303,776	796,224
Capital Outlay	2,898,066	1,780,762	1,117,304
Total Capital Outlay	3,998,066	2,084,538	1,913,528
Debt Service:			
Principal Retirement	1,440,000	1,440,000	-
Interest and Fiscal Charges	1,249,822	1,249,822	-
Total Debt Service	2,689,822	2,689,822	-
<i>Total Expenditures</i>	44,651,577	39,308,879	5,342,698
<i>Excess of Revenues Over (Under) Expenditures</i>	12,461,629	17,925,878	5,464,249
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	-	3,514	3,514
Advances In	10,000	33,118	23,118
Transfers In	135,505	137,154	1,649
Transfers Out	(16,278,232)	(15,830,528)	447,704
<i>Total Other Financing Sources (Uses)</i>	(16,132,727)	(15,656,742)	475,985
<i>Change in Fund Balance</i>	(3,671,098)	2,269,136	5,940,234
<i>Fund Balance (Deficit) Beginning of Year</i>	21,880,073	21,880,073	-
Prior Year Encumbrances Appropriated	3,866,497	3,866,497	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 22,075,472	\$ 28,015,706	\$ 5,940,234

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 425,000	\$ 448,222	\$ 23,222
Other	-	155	155
<i>Total Revenues</i>	<u>425,000</u>	<u>448,377</u>	<u>23,377</u>
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	240,275	198,170	42,105
Materials and Supplies	12,622	11,609	1,013
Contractual Services	6,549	5,515	1,034
<i>Total Expenditures</i>	<u>259,446</u>	<u>215,294</u>	<u>44,152</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>165,554</u>	<u>233,083</u>	<u>67,529</u>
Other Financing Sources (Uses)			
Transfers Out	(135,505)	(135,505)	-
<i>Change in Fund Balance</i>	30,049	97,578	67,529
<i>Fund Balance (Deficit) Beginning of Year</i>	456,379	456,379	-
Prior Year Encumbrances Appropriated	4,446	4,446	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 490,874</u>	<u>\$ 558,403</u>	<u>\$ 67,529</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 6,535,348	\$ 6,442,946	\$ (92,402)
Charges for Services	111,142	137,623	26,481
Intergovernmental	2,210,204	2,686,154	475,950
Interest	2,000	1,794	(206)
Other	743,780	578,876	(164,904)
<i>Total Revenues</i>	<u>9,602,474</u>	<u>9,847,393</u>	<u>244,919</u>
Expenditures			
Current:			
Health			
Developmental Disabilities			
Personal Services	4,485,873	4,267,310	218,563
Materials and Supplies	168,925	129,440	39,485
Contractual Services	2,565,436	2,139,420	426,016
Capital Outlay	35,975	24,032	11,943
Total Developmental Disabilities	<u>7,256,209</u>	<u>6,560,202</u>	<u>696,007</u>
Residential and Individual Support			
Contractual Services	1,920,019	1,859,428	60,591
Total Residential and Individual Support	<u>1,920,019</u>	<u>1,859,428</u>	<u>60,591</u>
Help Me Grow			
Personal Services	501,171	429,171	72,000
Materials and Supplies	34,244	9,940	24,304
Contractual Services	26,212	19,099	7,113
Total Help Me Grow	<u>561,627</u>	<u>458,210</u>	<u>103,417</u>
Family Resource Services			
Contractual Services	1,913,298	1,641,806	271,492
Donations			
Materials and Supplies	25,000	11,429	13,571
<i>Total Expenditures</i>	<u>11,676,153</u>	<u>10,531,075</u>	<u>1,145,078</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,073,679)</u>	<u>(683,682)</u>	<u>1,389,997</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,500	-	(2,500)
Transfers In	750,000	-	(750,000)
Transfers Out	(423,071)	-	423,071
<i>Total Other Financing Sources (Uses)</i>	<u>329,429</u>	<u>-</u>	<u>(329,429)</u>
<i>Change in Fund Balance</i>	<u>(1,744,250)</u>	<u>(683,682)</u>	<u>1,060,568</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	6,228,201	6,228,201	-
Prior Year Encumbrances Appropriated	581,365	581,365	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 5,065,316</u>	<u>\$ 6,125,884</u>	<u>\$ 1,060,568</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Permissive Sales Taxes	\$ 655,000	\$ 658,901	\$ 3,901
Charges for Services	9,050	8,872	(178)
Licenses and Permits	32,000	52,201	20,201
Fines and Forfeitures	90,000	124,334	34,334
Intergovernmental	6,799,744	6,774,213	(25,531)
Interest	50,000	100,217	50,217
Other	223,622	223,622	-
<i>Total Revenues</i>	<u>7,859,416</u>	<u>7,942,360</u>	<u>82,944</u>
Expenditures			
Current:			
Public Works			
Motor Vehicle and Gasoline Tax			
Personal Services	2,212,892	2,067,511	145,381
Materials and Supplies	1,081,783	798,617	283,166
Contractual Services	2,417,187	2,174,369	242,818
Capital Outlay	1,574,713	1,382,138	192,575
<i>Total Expenditures</i>	<u>7,286,575</u>	<u>6,422,635</u>	<u>863,940</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>572,841</u>	<u>1,519,725</u>	<u>946,884</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	15,000	4,100	(10,900)
Transfers Out	(1,050,085)	(1,050,085)	-
<i>Total Other Financing Sources (Uses)</i>	<u>(1,035,085)</u>	<u>(1,045,985)</u>	<u>(10,900)</u>
<i>Change in Fund Balance</i>	(462,244)	473,740	935,984
<i>Fund Balance (Deficit) Beginning of Year</i>	1,673,972	1,673,972	-
<i>Prior Year Encumbrances Appropriated</i>	<u>1,241,023</u>	<u>1,241,023</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 2,452,751</u></u>	<u><u>\$ 3,388,735</u></u>	<u><u>\$ 935,984</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
American Rescue Plan Act Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Expenditures			
Current:			
Public Safety			
Contractual Services	\$ 10,000,000	\$ 10,000,000	\$ -
Capital Outlay			
Capital Improvements			
Capital Outlay	4,425,300	4,425,300	-
<i>Total Expenditures</i>	14,425,300	14,425,300	-
<i>Change in Fund Balance</i>	(14,425,300)	(14,425,300)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 14,425,300	\$ 14,425,300	\$ -
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Erie County, 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, 2024*

	Final	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 2,724,642	\$ 2,474,006	\$ (250,636)
Intergovernmental	2,967,904	2,872,373	(95,531)
Other	60,000	22,948	(37,052)
<i>Total Revenues</i>	<u>5,752,546</u>	<u>5,369,327</u>	<u>(383,219)</u>
Expenditures			
Current:			
Public Health			
Personal Services	332,867	332,348	519
Materials and Supplies	31,000	20,937	10,063
Contractual Services	6,320,296	5,446,149	874,147
Capital Outlay	10,000	2,352	7,648
Other	302,219	184,384	117,835
<i>Total Expenditures</i>	<u>6,996,382</u>	<u>5,986,170</u>	<u>1,010,212</u>
<i>Net Change in Fund Balance</i>	(1,243,836)	(616,843)	626,993
<i>Fund Balance Beginning of Year</i>	4,504,374	4,504,374	-
Prior Year Encumbrances Appropriated	<u>484,188</u>	<u>484,188</u>	<u>-</u>
<i>Fund Balance End of Year</i>	<u><u>\$ 3,744,726</u></u>	<u><u>\$ 4,371,719</u></u>	<u><u>\$ 626,993</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 355,741	\$ 344,003	\$ (11,738)
Expenditures			
Current:			
Public Works			
Personal Services	95,984	94,204	1,780
Materials and Supplies	6,000	2,465	3,535
Contractual Services	262,591	247,735	14,856
<i>Total Expenditures</i>	364,575	344,404	20,171
<i>Change in Fund Balance</i>	(8,834)	(401)	8,433
<i>Fund Balance (Deficit) Beginning of Year</i>	447,667	447,667	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 438,833	\$ 447,266	\$ 8,433

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ -	\$ 1,788	\$ 1,788
Intergovernmental	6,300,000	5,712,079	(587,921)
Other	-	1,475	1,475
<i>Total Revenues</i>	<u>6,300,000</u>	<u>5,715,342</u>	<u>(584,658)</u>
Expenditures			
Current:			
Human Services			
Public Assistance			
Personal Services	3,132,192	3,057,329	74,863
Materials and Supplies	64,227	47,393	16,834
Contractual Services	1,807,797	1,468,197	339,600
Total Public Assistance	<u>5,004,216</u>	<u>4,572,919</u>	<u>431,297</u>
Social Services			
Personal Services	1,889,057	1,812,513	76,544
Materials and Supplies	32,575	22,683	9,892
Contractual Services	148,595	112,574	36,021
Total Social Services	<u>2,070,227</u>	<u>1,947,770</u>	<u>122,457</u>
Workforce Investment Act			
Materials and Supplies	10,127	7,555	2,572
Contractual Services	663,793	579,831	83,962
Total Workforce Investment Act	<u>673,920</u>	<u>587,386</u>	<u>86,534</u>
<i>Total Expenditures</i>	<u>7,748,363</u>	<u>7,108,075</u>	<u>640,288</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,448,363)</u>	<u>(1,392,733)</u>	<u>55,630</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Assets	2,000	3,805	1,805
Transfers In	2,100,538	1,994,957	(105,581)
Transfers Out	(468,103)	(341,147)	126,956
<i>Total Other Financing Sources (Uses)</i>	<u>1,634,435</u>	<u>1,657,615</u>	<u>23,180</u>
<i>Change in Fund Balance</i>	186,072	264,882	78,810
<i>Fund Balance (Deficit) Beginning of Year</i>	1,113,672	1,113,672	-
Prior Year Encumbrances Appropriated	<u>226,374</u>	<u>226,374</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,526,118</u>	<u>\$ 1,604,928</u>	<u>\$ 78,810</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 22,000	\$ 87,338	\$ 65,338
Intergovernmental	2,950,000	3,004,787	54,787
Other	85,000	104,352	19,352
<i>Total Revenues</i>	<u>3,057,000</u>	<u>3,196,477</u>	<u>139,477</u>
Expenditures			
Current:			
Human Services			
Children's Services			
Materials and Supplies	87,384	70,328	17,056
Contractual Services	4,379,872	4,315,502	64,370
<i>Total Expenditures</i>	<u>4,467,256</u>	<u>4,385,830</u>	<u>81,426</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,410,256)</u>	<u>(1,189,353)</u>	<u>220,903</u>
Other Financing Sources (Uses)			
Transfers In	1,600,000	1,488,464	(111,536)
Transfers Out	(1,550,000)	(1,550,000)	-
<i>Total Other Financing Sources (Uses)</i>	<u>50,000</u>	<u>(61,536)</u>	<u>(111,536)</u>
<i>Change in Fund Balance</i>	<u>(1,360,256)</u>	<u>(1,250,889)</u>	<u>109,367</u>
<i>Fund Balance (Deficit) Beginning of Year</i>	5,165,495	5,165,495	-
Prior Year Encumbrances Appropriated	<u>309,756</u>	<u>309,756</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 4,114,995</u></u>	<u><u>\$ 4,224,362</u></u>	<u><u>\$ 109,367</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 60,600	\$ 49,599	\$ (11,001)
Intergovernmental	2,000,000	1,978,003	(21,997)
Other	-	10,000	10,000
<i>Total Revenues</i>	<u>2,060,600</u>	<u>2,037,602</u>	<u>(22,998)</u>
Expenditures			
Current:			
General Government			
Judicial			
Child Support - Juvenile Court			
Materials and Supplies	7,600	1,224	6,376
Contractual Services	30,000	7,253	22,747
Total Judicial	<u>37,600</u>	<u>8,477</u>	<u>29,123</u>
Human Services			
CSEA			
Personal Services	1,320,030	1,311,985	8,045
Materials and Supplies	1,380	380	1,000
Contractual Services	442,463	339,988	102,475
Total Human Services	<u>1,763,873</u>	<u>1,652,353</u>	<u>111,520</u>
<i>Total Expenditures</i>	<u>1,801,473</u>	<u>1,660,830</u>	<u>140,643</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>259,127</u>	<u>376,772</u>	<u>117,645</u>
Other Financing Sources (Uses)			
Transfers In	320,000	341,146	21,146
Transfers Out	(300,000)	(202,375)	97,625
<i>Total Other Financing Sources (Uses)</i>	<u>20,000</u>	<u>138,771</u>	<u>118,771</u>
<i>Change in Fund Balance</i>	279,127	515,543	236,416
<i>Fund Balance (Deficit) Beginning of Year</i>	1,958,885	1,958,885	-
<i>Prior Year Encumbrances Appropriated</i>	<u>57,063</u>	<u>57,063</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 2,295,075</u></u>	<u><u>\$ 2,531,491</u></u>	<u><u>\$ 236,416</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,000	\$ 6,778	\$ (3,222)
Licenses and Permits	290,000	264,606	(25,394)
Fines and Forfeitures	2,000	1,531	(469)
Intergovernmental	2,500	2,550	50
Other	15,000	21,540	6,540
<i>Total Revenues</i>	<u>319,500</u>	<u>297,005</u>	<u>(22,495)</u>
Expenditures			
Current:			
Health			
Dog and Kennel			
Personal Services	231,965	224,885	7,080
Materials and Supplies	23,435	16,602	6,833
Contractual Services	44,969	36,402	8,567
Total Health	<u>300,369</u>	<u>277,889</u>	<u>22,480</u>
Debt Service:			
Principal Retirement	45,000	45,000	-
Interest and Fiscal Charges	6,331	6,331	-
Total Debt Service	<u>51,331</u>	<u>51,331</u>	<u>-</u>
<i>Total Expenditures</i>	<u>351,700</u>	<u>329,220</u>	<u>22,480</u>
<i>Change in Fund Balance</i>	(32,200)	(32,215)	(15)
<i>Fund Balance (Deficit) Beginning of Year</i>	352,076	352,076	-
Prior Year Encumbrances Appropriated	<u>2,219</u>	<u>2,219</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 322,095</u></u>	<u><u>\$ 322,080</u></u>	<u><u>\$ (15)</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 1,699,000	\$ 1,169,154	\$ (529,846)
Other	24,000	28,812	4,812
<i>Total Revenues</i>	<u>1,723,000</u>	<u>1,197,966</u>	<u>(525,034)</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	782,974	771,405	11,569
Materials and Supplies	51,140	46,881	4,259
Contractual Services	985,158	802,398	182,760
<i>Total Expenditures</i>	<u>1,819,272</u>	<u>1,620,684</u>	<u>198,588</u>
<i>Change in Fund Balance</i>	(96,272)	(422,718)	(326,446)
<i>Fund Balance (Deficit) Beginning of Year</i>	1,533,492	1,533,492	-
Prior Year Encumbrances Appropriated	<u>213,198</u>	<u>213,198</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 1,650,418</u></u>	<u><u>\$ 1,323,972</u></u>	<u><u>\$ (326,446)</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 428,000	\$ 479,732	\$ 51,732
Other	26,000	64,758	38,758
<i>Total Revenues</i>	<u>454,000</u>	<u>544,490</u>	<u>90,490</u>
Expenditures			
Current:			
General Government			
Legislative and Executive			
Treasurer			
Personal Services	158,581	155,889	2,692
Materials and Supplies	2,273	1,868	405
Contractual Services	310,900	254,874	56,026
Total Treasurer	<u>471,754</u>	<u>412,631</u>	<u>59,123</u>
Prosecuting Attorney			
Personal Services	<u>129,000</u>	<u>121,516</u>	<u>7,484</u>
<i>Total Expenditures</i>	<u>600,754</u>	<u>534,147</u>	<u>66,607</u>
<i>Change in Fund Balance</i>	(146,754)	10,343	157,097
<i>Fund Balance (Deficit) Beginning of Year</i>	417,856	417,856	-
Prior Year Encumbrances Appropriated	<u>573</u>	<u>573</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 271,675</u></u>	<u><u>\$ 428,772</u></u>	<u><u>\$ 157,097</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 366,761	\$ 366,761	\$ -
<i>Change in Fund Balance</i>	366,761	366,761	-
<i>Fund Balance (Deficit) Beginning of Year</i>	779,858	779,858	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,146,619</u>	<u>\$ 1,146,619</u>	<u>\$ -</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 264,660	\$ -	\$ (264,660)
Expenditures			
Current:			
Economic Development			
Community Development Block Grant			
Contractual Services	221,199	182,012	39,187
Other	29,550	23,771	5,779
<i>Total Expenditures</i>	250,749	205,783	44,966
<i>Change in Fund Balance</i>	13,911	(205,783)	(219,694)
<i>Fund Balance (Deficit) Beginning of Year</i>	4,405	4,405	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 18,316	\$ (201,378)	\$ (219,694)

Erie County, 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, 2024*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 1,583,275	\$ 366,844	\$ (1,216,431)
Interest	1,999	2,170	171
Other	37,664	73,080	35,416
<i>Total Revenues</i>	<u>1,622,938</u>	<u>442,094</u>	<u>(1,180,844)</u>
Expenditures			
Current:			
Economic Development			
Community Housing Improvement Program			
Contractual Services	1,641,248	772,332	868,916
Other	35,000	27,234	7,766
<i>Total Expenditures</i>	<u>1,676,248</u>	<u>799,566</u>	<u>876,682</u>
<i>Change in Fund Balance</i>	(53,310)	(357,472)	(304,162)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>79,401</u>	<u>79,401</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 26,091</u></u>	<u><u>\$ (278,071)</u></u>	<u><u>\$ (304,162)</u></u>

Erie County, 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, 2024*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 48,500	\$ -	\$ (48,500)
Expenditures			
Current:			
Economic Development			
Contractual Services	32,500	32,500	-
<i>Change in Fund Balance</i>	16,000	(32,500)	(48,500)
<i>Fund Balance (Deficit) Beginning of Year</i>	(48,500)	(48,500)	-
Prior Year Encumbrances Appropriated	32,500	32,500	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (48,500)	\$ (48,500)

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Tax Abatements Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 10,000	\$ 11,556	\$ 1,556
Expenditures			
Current:			
Economic Development			
Tax Abatements			
Other	10,100	1,301	8,799
<i>Change in Fund Balance</i>	(100)	10,255	10,355
<i>Fund Balance (Deficit) Beginning of Year</i>	45,979	45,979	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 45,879	\$ 56,234	\$ 10,355

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 55,100	\$ 53,179	\$ (1,921)
Expenditures			
Current:			
General Government:			
Judicial			
Court Computerization			
Materials and Supplies	3,100	-	3,100
Contractual Services	201,729	68,902	132,827
<i>Total Expenditures</i>	204,829	68,902	135,927
<i>Change in Fund Balance</i>	(149,729)	(15,723)	134,006
<i>Fund Balance (Deficit) Beginning of Year</i>	236,879	236,879	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 87,150	\$ 221,156	\$ 134,006

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 114,000	\$ 125,928	\$ 11,928
Expenditures			
Current:			
General Government:			
Judicial			
Common Pleas Court Special Projects			
Personal Services	19,190	-	19,190
Materials and Supplies	105,501	80,405	25,096
Contractual Services	87,645	58,487	29,158
Capital Outlay	920	45	875
<i>Total Expenditures</i>	213,256	138,937	74,319
<i>Change in Fund Balance</i>	(99,256)	(13,009)	86,247
<i>Fund Balance (Deficit) Beginning of Year</i>	313,063	313,063	-
Prior Year Encumbrances Appropriated	126,024	126,024	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 339,831	\$ 426,078	\$ 86,247

Erie County, 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, 2024

	Final Budget	Actual	Variance with Final Budget
Revenues			
Fines and Forfeitures	\$ 150	\$ 119	\$ (31)
Intergovernmental	733,009	742,725	9,716
<i>Total Revenues</i>	<u>733,159</u>	<u>742,844</u>	<u>9,685</u>
Expenditures			
Current:			
General Government:			
Judicial			
Youth Services			
Personal Services	418,501	387,677	30,824
Materials and Supplies	59,229	11,893	47,336
Contractual Services	473,143	229,563	243,580
Capital Outlay	61,700	51,749	9,951
Other	38,770	30,870	7,900
<i>Total Expenditures</i>	<u>1,051,343</u>	<u>711,752</u>	<u>339,591</u>
<i>Change in Fund Balance</i>	(318,184)	31,092	349,276
<i>Fund Balance (Deficit) Beginning of Year</i>	453,320	453,320	-
Prior Year Encumbrances Appropriated	<u>50,073</u>	<u>50,073</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 185,209</u></u>	<u><u>\$ 534,485</u></u>	<u><u>\$ 349,276</u></u>

Erie County, 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, 2024*

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 138,877	\$ 110,356	\$ (28,521)
Expenditures			
Current:			
General Government:			
Judicial			
Personal Services	59,814	55,054	4,760
Materials and Supplies	500	500	-
Contractual Services	64,042	60,079	3,963
Capital Outlay	860	860	-
<i>Total Expenditures</i>	125,216	116,493	8,723
<i>Change in Fund Balance</i>	13,661	(6,137)	(19,798)
<i>Fund Balance (Deficit) Beginning of Year</i>	(18,307)	(18,307)	-
Prior Year Encumbrances Appropriated	4,646	4,646	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ (19,798)	\$ (19,798)

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 2,500	\$ 2,031	\$ (469)
Intergovernmental	2,688,802	2,688,066	(736)
Other	54,000	54,242	242
<i>Total Revenues</i>	<u>2,745,302</u>	<u>2,744,339</u>	<u>(963)</u>
Expenditures			
Current:			
Public Safety			
Northern Ohio Juvenile Facility			
Personal Services	1,815,968	1,681,201	134,767
Materials and Supplies	168,405	124,705	43,700
Contractual Services	311,344	289,142	22,202
Capital Outlay	349,029	343,556	5,473
<i>Total Expenditures</i>	<u>2,644,746</u>	<u>2,438,604</u>	<u>206,142</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>100,556</u>	<u>305,735</u>	<u>205,179</u>
Other Financing Sources (Uses)			
Transfers In	60,000	59,534	(466)
<i>Change in Fund Balance</i>	160,556	365,269	204,713
<i>Fund Balance (Deficit) Beginning of Year</i>	(79,599)	(79,599)	-
Prior Year Encumbrances Appropriated	354,038	354,038	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 434,995</u>	<u>\$ 639,708</u>	<u>\$ 204,713</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 16,388	\$ 19,137	\$ 2,749
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Guardianship			
Contractual Services	19,703	16,583	3,120
<i>Change in Fund Balance</i>	(3,315)	2,554	5,869
<i>Fund Balance (Deficit) Beginning of Year</i>	3,315	3,315	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 5,869	\$ 5,869

Erie County, 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, 2024*

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 200	\$ 384	\$ 184
Expenditures			
Current:			
General Government:			
Judicial			
Probate Conduct of Business			
Contractual Services	9,213	-	9,213
<i>Change in Fund Balance</i>	(9,013)	384	9,397
<i>Fund Balance (Deficit) Beginning of Year</i>	331	331	-
Prior Year Encumbrances Appropriated	9,013	9,013	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 331	\$ 9,728	\$ 9,397

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Municipal Court Special Projects Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 180,000	\$ 157,646	\$ (22,354)
Other	4,000	1,325	(2,675)
<i>Total Revenues</i>	<u>184,000</u>	<u>158,971</u>	<u>(25,029)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Municipal Court Special Projects			
Personal Services	41,635	40,069	1,566
Materials and Supplies	25,987	9,312	16,675
Contractual Services	60,710	21,032	39,678
Capital Outlay	51,000	44,395	6,605
<i>Total Expenditures</i>	<u>179,332</u>	<u>114,808</u>	<u>64,524</u>
<i>Change in Fund Balance</i>	4,668	44,163	39,495
<i>Fund Balance (Deficit) Beginning of Year</i>	585,123	585,123	-
Prior Year Encumbrances Appropriated	<u>4,697</u>	<u>4,697</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 594,488</u></u>	<u><u>\$ 633,983</u></u>	<u><u>\$ 39,495</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 56,000	\$ 63,638	\$ 7,638
Expenditures			
Current:			
General Government:			
Judicial			
County Court			
Materials and Supplies	3,000	1,637	1,363
Contractual Services	45,451	28,932	16,519
Capital Outlay	12,500	1,706	10,794
<i>Total Expenditures</i>	60,951	32,275	28,676
<i>Change in Fund Balance</i>	(4,951)	31,363	36,314
<i>Fund Balance (Deficit) Beginning of Year</i>	317,395	317,395	-
Prior Year Encumbrances Appropriated	451	451	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 312,895	\$ 349,209	\$ 36,314

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 18,000	\$ 10,896	\$ (7,104)
Fines and Forfeitures	4,000	4,489	489
<i>Total Revenues</i>	<u>22,000</u>	<u>15,385</u>	<u>(6,615)</u>
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Municipal Court			
Contractual Services	5,000	-	5,000
<i>Change in Fund Balance</i>	17,000	15,385	(1,615)
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>347,205</u>	<u>347,205</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 364,205</u></u>	<u><u>\$ 362,590</u></u>	<u><u>\$ (1,615)</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 1,591	\$ -	\$ (1,591)
Expenditures			
Current:			
General Government:			
Judicial			
Juvenile Court			
Materials and Supplies	6,748	1,219	5,529
<i>Change in Fund Balance</i>	(5,157)	(1,219)	3,938
<i>Fund Balance (Deficit) Beginning of Year</i>	3,566	3,566	-
Prior Year Encumbrances Appropriated	1,591	1,591	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ 3,938	\$ 3,938

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 14,000	\$ 11,877	\$ (2,123)
Expenditures			
Current:			
Human Services			
Contractual Services	14,000	11,877	2,123
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Licenses and Permits	\$ 40,000	\$ 33,933	\$ (6,067)
Expenditures			
Current:			
Public Safety			
Concealed Handgun			
Personal Services	11,545	11,289	256
Materials and Supplies	2,500	1,276	1,224
Contractual Services	19,300	15,523	3,777
<i>Total Expenditures</i>	33,345	28,088	5,257
<i>Change in Fund Balance</i>	6,655	5,845	(810)
<i>Fund Balance (Deficit) Beginning of Year</i>	199	199	-
Prior Year Encumbrances Appropriated	1,800	1,800	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 8,654	\$ 7,844	\$ (810)

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
School Resource Officer Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 2,061,520	\$ 2,095,263	\$ 33,743
Expenditures			
Current:			
Public Safety			
School Resource Officer			
Personal Services	2,664,911	2,529,063	135,848
Materials and Supplies	1,040	1,040	-
Other	41,611	41,611	-
<i>Total Expenditures</i>	<u>2,707,562</u>	<u>2,571,714</u>	<u>135,848</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(646,042)</u>	<u>(476,451)</u>	<u>169,591</u>
Other Financing Sources (Uses)			
Transfers In	477,544	477,544	-
<i>Change in Fund Balance</i>	(168,498)	1,093	169,591
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>289,496</u>	<u>289,496</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 120,998</u></u>	<u><u>\$ 290,589</u></u>	<u><u>\$ 169,591</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 67,492	\$ 67,701	\$ 209
Expenditures			
Current:			
Public Safety			
Drug Task Force			
Personal Services	66,961	63,916	3,045
<i>Change in Fund Balance</i>	531	3,785	3,254
<i>Fund Balance (Deficit) Beginning of Year</i>	4,280	4,280	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 4,811	\$ 8,065	\$ 3,254

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 191,919	\$ 174,587	\$ (17,332)
Other	12,000	27,656	15,656
<i>Total Revenues</i>	<u>203,919</u>	<u>202,243</u>	<u>(1,676)</u>
Expenditures			
Current:			
Public Safety			
Highway Safety			
Personal Services	182,388	165,457	16,931
Materials and Supplies	18,220	14,930	3,290
Contractual Services	18,216	14,222	3,994
<i>Total Expenditures</i>	<u>218,824</u>	<u>194,609</u>	<u>24,215</u>
<i>Change in Fund Balance</i>	(14,905)	7,634	22,539
<i>Fund Balance (Deficit) Beginning of Year</i>	42,756	42,756	-
Prior Year Encumbrances Appropriated	<u>2,584</u>	<u>2,584</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 30,435</u></u>	<u><u>\$ 52,974</u></u>	<u><u>\$ 22,539</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 110,500	\$ 117,741	\$ 7,241
Intergovernmental	588,509	585,052	(3,457)
Other	-	185	185
<i>Total Revenues</i>	<u>699,009</u>	<u>702,978</u>	<u>3,969</u>
Expenditures			
Current:			
General Government:			
Judicial			
Adult Probation			
Personal Services	639,921	520,957	118,964
Materials and Supplies	37,865	26,336	11,529
Contractual Services	131,644	99,862	31,782
Capital Outlay	12,000	12,000	-
Other	550	550	-
<i>Total Expenditures</i>	<u>821,980</u>	<u>659,705</u>	<u>162,275</u>
<i>Change in Fund Balance</i>	(122,971)	43,273	166,244
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>233,536</u>	<u>233,536</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 110,565</u></u>	<u><u>\$ 276,809</u></u>	<u><u>\$ 166,244</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Fines and Forfeitures	\$ 8,814	\$ 8,814	\$ -
Expenditures			
Current:			
Public Safety			
Drug Enforcement			
Personal Services	5,978	2,325	3,653
Contractual Services	8,814	8,814	-
<i>Total Expenditures</i>	14,792	11,139	3,653
<i>Change in Fund Balance</i>	(5,978)	(2,325)	3,653
<i>Fund Balance (Deficit) Beginning of Year</i>	30,930	30,930	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 24,952	\$ 28,605	\$ 3,653

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 26,500	\$ 26,500	\$ -
Intergovernmental	817,345	384,014	(433,331)
Other	-	3,905	3,905
<i>Total Revenues</i>	<u>843,845</u>	<u>414,419</u>	<u>(429,426)</u>
Expenditures			
Current:			
Public Safety			
Emergency Management Agency			
Personal Services	349,411	296,725	52,686
Materials and Supplies	105,192	52,967	52,225
Contractual Services	266,855	130,397	136,458
Capital Outlay	70,000	69,900	100
<i>Total Expenditures</i>	<u>791,458</u>	<u>549,989</u>	<u>241,469</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>52,387</u>	<u>(135,570)</u>	<u>(187,957)</u>
Other Financing Sources (Uses)			
Transfers In	47,942	40,852	(7,090)
<i>Change in Fund Balance</i>	100,329	(94,718)	(195,047)
<i>Fund Balance (Deficit) Beginning of Year</i>	273,280	273,280	-
Prior Year Encumbrances Appropriated	2,452	2,452	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 376,061</u>	<u>\$ 181,014</u>	<u>\$ (195,047)</u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Development Rotary Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ 8,550	\$ 10,430	\$ 1,880
Other	19,600	20,307	707
<i>Total Revenues</i>	<u>28,150</u>	<u>30,737</u>	<u>2,587</u>
Expenditures			
Current:			
Economic Development			
Development Rotary			
Other	4,250	-	4,250
<i>Change in Fund Balance</i>	23,900	30,737	6,837
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>283,810</u>	<u>283,810</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 307,710</u></u>	<u><u>\$ 314,547</u></u>	<u><u>\$ 6,837</u></u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 353,624	\$ 290,007	\$ (63,617)
Other	11,570	11,570	-
<i>Total Revenues</i>	<u>365,194</u>	<u>301,577</u>	<u>(63,617)</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Crime Victims Assistance			
Personal Services	544,566	507,462	37,104
Materials and Supplies	22,711	15,218	7,493
Contractual Services	80,713	63,579	17,134
<i>Total Expenditures</i>	<u>647,990</u>	<u>586,259</u>	<u>61,731</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(282,796)</u>	<u>(284,682)</u>	<u>(1,886)</u>
Other Financing Sources (Uses)			
Transfers Out	(7,548)	-	7,548
<i>Change in Fund Balance</i>	(290,344)	(284,682)	5,662
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>339,915</u>	<u>339,915</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ 49,571</u></u>	<u><u>\$ 55,233</u></u>	<u><u>\$ 5,662</u></u>

Erie County, 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, 2024*

	Final Budget	Actual	Variance with Budget
Revenues			
Hotel/Motel Tax	\$ 6,107,178	\$ 5,562,070	\$ (545,108)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Visitor and Convention Bureau			
Contractual Services	4,400,000	4,131,346	268,654
<i>Change in Fund Balance</i>	1,707,178	1,430,724	(276,454)
<i>Fund Balance (Deficit) Beginning of Year</i>	4,100,550	4,100,550	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 5,807,728	\$ 5,531,274	\$ (276,454)

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Property Taxes	\$ 1,634,000	\$ 1,616,204	\$ (17,796)
Intergovernmental	162,371	122,246	(40,125)
Other	-	300	300
<i>Total Revenues</i>	<u>1,796,371</u>	<u>1,738,750</u>	<u>(57,621)</u>
Expenditures			
Current:			
Health			
Senior Citizens			
Contractual Services	<u>1,796,371</u>	<u>1,738,750</u>	<u>57,621</u>
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Healthy Aging Grant Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 3,917	\$ 3,917	\$ -
Expenditures			
Current:			
Health:			
Ohio Healthy Aging			
Contractual Services	271,074	271,074	-
<i>Change in Fund Balance</i>	(267,157)	(267,157)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	267,157	267,157	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 501,503	\$ 588,917	\$ 87,414
Intergovernmental	400,000	200,000	(200,000)
Other	100	3,988	3,888
<i>Total Revenues</i>	<u>901,603</u>	<u>792,905</u>	<u>(108,698)</u>
Expenditures			
Current:			
Public Works			
Solid Waste District			
Personal Services	51,644	32,587	19,057
Materials and Supplies	17,408	8,197	9,211
Contractual Services	1,340,862	830,370	510,492
<i>Total Expenditures</i>	<u>1,409,914</u>	<u>871,154</u>	<u>538,760</u>
<i>Change in Fund Balance</i>	(508,311)	(78,249)	430,062
<i>Fund Balance (Deficit) Beginning of Year</i>	2,314,262	2,314,262	-
Prior Year Encumbrances Appropriated	56,870	56,870	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 1,862,821</u>	<u>\$ 2,292,883</u>	<u>\$ 430,062</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 15,391	\$ 15,391	\$ -
Expenditures			
Current:			
General Government:			
Legislative			
Contractual Servies	13,742	13,742	-
<i>Excess of Revenues Over (Under) Expenditures</i>	1,649	1,649	-
Other Financing Sources (Uses)			
Transfers Out	(1,649)	(1,649)	-
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	-	-	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 275,000	\$ 306,549	\$ 31,549
Fines and Forfeitures	-	6,285	6,285
Other	25,000	2,658	(22,342)
<i>Total Revenues</i>	<u>300,000</u>	<u>315,492</u>	<u>15,492</u>
Expenditures			
Current:			
General Government:			
Judicial			
Law Library			
Personal Services	71,219	71,186	33
Materials and Supplies	222,573	222,537	36
Contractual Services	16,106	14,037	2,069
<i>Total Expenditures</i>	<u>309,898</u>	<u>307,760</u>	<u>2,138</u>
<i>Change in Fund Balance</i>	(9,898)	7,732	17,630
<i>Fund Balance (Deficit) Beginning of Year</i>	235,526	235,526	-
Prior Year Encumbrances Appropriated	7,779	7,779	-
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 233,407</u>	<u>\$ 251,037</u>	<u>\$ 17,630</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Charges for Services	\$ 2,000	\$ 2,652	\$ 652
Expenditures			
Current:			
General Government:			
Judicial			
Indigent Ignition			
Contractual Services	1,420	992	428
<i>Change in Fund Balance</i>	580	1,660	1,080
<i>Fund Balance (Deficit) Beginning of Year</i>	76,603	76,603	-
Prior Year Encumbrances Appropriated	420	420	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 77,603	\$ 78,683	\$ 1,080

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Intergovernmental	\$ 278,000	\$ 277,807	\$ (193)
Expenditures			
Current:			
Public Safety			
911 Services			
Personal Services	60,742	53,290	7,452
Materials and Supplies	35,750	15,829	19,921
Contractual Services	140,237	109,598	30,639
<i>Total Expenditures</i>	236,729	178,717	58,012
<i>Change in Fund Balance</i>	41,271	99,090	57,819
<i>Fund Balance (Deficit) Beginning of Year</i>	1,038,980	1,038,980	-
Prior Year Encumbrances Appropriated	9,537	9,537	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 1,089,788	\$ 1,147,607	\$ 57,819

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Sheriff Confiscated Funds Fund
For the Year Ended December 31, 2024

	Final	Actual	Variance with Budget
<i>Fund Balance Beginning of Year</i>	\$ 6,498	\$ 6,498	\$ -
<i>Fund Balance End of Year</i>	<u>\$ 6,498</u>	<u>\$ 6,498</u>	<u>\$ -</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 254,757	\$ 254,757	\$ -
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 254,757</u>	<u>\$ 254,757</u>	<u>\$ -</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Other Financing Sources (Uses)			
Advances Out	\$ -	\$ (2,897)	\$ (2,897)
Transfers In	-	2,897	2,897
<i>Total Other Financing Sources (Uses)</i>	-	-	-
<i>Change in Fund Balance</i>	-	-	-
<i>Fund Balance (Deficit) Beginning of Year</i>	40,319	40,319	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 40,319	\$ 40,319	\$ -

Erie County, 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, 2024*

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
Tar and Chip Elimination			
Contractual Services	\$ 1,403,484	\$ 1,025,691	\$ 377,793
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,403,484)</u>	<u>(1,025,691)</u>	<u>377,793</u>
Other Financing Sources (Uses)			
Transfers In	1,050,085	1,050,085	-
<i>Change in Fund Balance</i>	(353,399)	24,394	377,793
<i>Fund Balance (Deficit) Beginning of Year</i>	230,088	230,088	-
Prior Year Encumbrances Appropriated	<u>123,311</u>	<u>123,311</u>	<u>-</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$ -</u></u>	<u><u>\$ 377,793</u></u>	<u><u>\$ 377,793</u></u>

Erie County, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
TIF Projects Fund
For the Year Ended December 31, 2024

	Final Budget	Actual	Variance with Budget
Expenditures			
Capital Outlay:			
TIF Projects			
Other	\$ 250	\$ 250	\$ -
<i>Change in Fund Balance</i>	(250)	(250)	-
<i>Fund Balance (Deficit) Beginning of Year</i>	250	250	-
<i>Fund Balance (Deficit) End of Year</i>	\$ -	\$ -	\$ -

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 2,431,600	\$ 2,431,600	\$ -
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 2,431,600</u>	<u>\$ 2,431,600</u>	<u>\$ -</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
<i>Fund Balance (Deficit) Beginning of Year</i>	\$ 20,591	\$ 20,591	\$ -
<i>Fund Balance (Deficit) End of Year</i>	<u>\$ 20,591</u>	<u>\$ 20,591</u>	<u>\$ -</u>

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Payment in Lieu of Taxes	\$ 601,000	\$ 475,456	\$ (125,544)
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	10,170	4,848	5,322
Debt Service:			
Principal Retirement	374,064	373,175	889
Interest and Fiscal Charges	166,279	166,279	-
<i>Total Expenditures</i>	550,513	544,302	6,211
<i>Excess of Revenues Over (Under) Expenditures</i>	50,487	(68,846)	(119,333)
Other Financing Sources (Uses)			
Transfers In	78,000	78,000	-
<i>Change in Fund Balance</i>	128,487	9,154	(119,333)
<i>Fund Balance (Deficit) Beginning of Year</i>	395,032	395,032	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 523,519	\$ 404,186	\$ (119,333)

Erie County, 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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Special Assessments	\$ 29,751	\$ 29,751	\$ -
Expenditures			
Current:			
General Government:			
Legislative and Executive			
Contractual Services	5,350	2,154	3,196
Debt Service:			
Interest and Fiscal Charges	3,238	3,238	-
<i>Total Expenditures</i>	8,588	5,392	3,196
<i>Excess of Revenues Over (Under) Expenditures</i>	21,163	24,359	3,196
Other Financing Sources (Uses)			
Advances Out	(2,897)	(2,897)	-
Transfers Out	(20,221)	(20,221)	-
<i>Total Other Financing Sources (Uses)</i>	(23,118)	(23,118)	-
<i>Change in Fund Balance</i>	(1,955)	1,241	3,196
<i>Fund Balance (Deficit) Beginning of Year</i>	44,676	44,676	-
<i>Fund Balance (Deficit) End of Year</i>	\$ 42,721	\$ 45,917	\$ 3,196

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, 2024

	Workers' Compensation Retro Reserve Fund	Self-Insurance Fund	Totals
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Investments	\$ 1,919,896	\$ 3,510,976	\$ 5,430,872
Prepaid Items	359,709	-	359,709
<i>Total Current Assets</i>	<u>2,279,605</u>	<u>3,510,976</u>	<u>5,790,581</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	-	16,758	16,758
Accrued Wages	-	4,444	4,444
Due to Other Governments	49,753	1,401	51,154
Claims Payable	-	2,108,878	2,108,878
<i>Total Current Liabilities</i>	<u>49,753</u>	<u>2,131,481</u>	<u>2,181,234</u>
Net Position			
Unrestricted	<u>2,229,852</u>	<u>1,379,495</u>	<u>3,609,347</u>
Total Net Position	<u><u>\$ 2,229,852</u></u>	<u><u>\$ 1,379,495</u></u>	<u><u>\$ 3,609,347</u></u>

Erie County, Ohio
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	Workers' Compensation Retro Reserve Fund	Self-Insurance Fund	Totals
Operating Revenues			
Charges for Services	\$ -	\$ 10,849,291	\$ 10,849,291
Other	46,159	453,277	499,436
<i>Total Operating Revenues</i>	<u>46,159</u>	<u>11,302,568</u>	<u>11,348,727</u>
Operating Expenses			
Personal Services	-	193,581	193,581
Contractual Services	331,456	197,830	529,286
Claims	-	12,814,212	12,814,212
Other	-	468	468
<i>Total Operating Expenses</i>	<u>331,456</u>	<u>13,206,091</u>	<u>13,537,547</u>
<i>Income (Loss) Before Transfers</i>	(285,297)	(1,903,523)	(2,188,820)
Transfers In	<u>-</u>	<u>264,029</u>	<u>264,029</u>
<i>Change in Net Position</i>	(285,297)	(1,639,494)	(1,924,791)
<i>Net Position Beginning of Year</i>	<u>2,515,149</u>	<u>3,018,989</u>	<u>5,534,138</u>
<i>Net Position End of Year</i>	<u><u>\$ 2,229,852</u></u>	<u><u>\$ 1,379,495</u></u>	<u><u>\$ 3,609,347</u></u>

Erie County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	Workers' Compensation Retro Reserve Fund	Self-Insurance Fund	Totals
Cash Flows from Operating Activities			
Cash Received from Interfund Services Provided	\$ -	\$ 10,981,074	\$ 10,981,074
Cash Received from Other Operating Receipts	46,159	453,277	499,436
Cash Payments to Employees for Services and Benefits	-	(192,957)	(192,957)
Cash Payments for Contractual Services	(427,107)	(181,072)	(608,179)
Cash Payments for Claims	-	(12,649,355)	(12,649,355)
Other Cash Payments	-	(468)	(468)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(380,948)</u>	<u>(1,589,501)</u>	<u>(1,970,449)</u>
Cash Flows from Noncapital Financing Activities			
Transfers In	-	264,029	264,029
<i>Net Cash Provided by (Used for)</i> <i>Noncapital Financing Activities</i>	<u>-</u>	<u>264,029</u>	<u>264,029</u>
<i>Net Increase (Decrease) in Cash and Investments</i>	(380,948)	(1,325,472)	(1,706,420)
<i>Cash and Investments Beginning of Year</i>	<u>2,300,844</u>	<u>4,836,448</u>	<u>7,137,292</u>
<i>Cash and Investments End of Year</i>	<u><u>\$ 1,919,896</u></u>	<u><u>\$ 3,510,976</u></u>	<u><u>\$ 5,430,872</u></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities			
Operating Income (Loss)	\$ (285,297)	\$ (1,903,523)	\$ (2,188,820)
Adjustments:			
(Increase) Decrease in Assets and Deferred Outflows:			
Accounts Receivable	-	131,783	131,783
Prepaid Items	(103,712)	-	(103,712)
Increase (Decrease) in Liabilities and Deferred Inflows:			
Accounts Payable	-	16,758	16,758
Accrued Wages	-	543	543
Intergovernmental Payable	8,061	81	8,142
Claims Payable	-	164,857	164,857
<i>Net Cash Provided by (Used For) Operating Activities</i>	<u><u>\$ (380,948)</u></u>	<u><u>\$ (1,589,501)</u></u>	<u><u>\$ (1,970,449)</u></u>

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***Fiduciary Funds
Combining Statements and
Individual Fund Schedules 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.

Erie County, Ohio
Combining Statements –
Fiduciary Funds

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, 2024

	Final Budget	Actual	Variance with Budget
Revenues			
Interest	\$ -	\$ 1,554	\$ 1,554
<i>Change in Net Position</i>	-	1,554	1,554
<i>Net Position (Deficit) Beginning of Year</i>	60,184	60,184	-
<i>Net Position (Deficit) End of Year</i>	\$ 60,184	\$ 61,738	\$ 1,554

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Assets					
Equity in Pooled Cash and Investments	\$ 8,568,827	\$ -	\$ 2,699	\$ 6,433,613	\$ 149,240
Cash and Cash Equivalents in Segregated Accounts	-	-	-	110,513	-
Taxes Receivable	154,141,293	-	-	2,337,842	2,537,660
Special Assessments Receivable (Current Asset)	3,801,163	-	-	-	-
Due from Other Governments	937,758	2,696,904	-	106,769	68,025
<i>Total Assets</i>	<u>167,449,041</u>	<u>2,696,904</u>	<u>2,699</u>	<u>8,988,737</u>	<u>2,754,925</u>
Liabilities					
Due to Other Governments	19,504,947	2,696,904	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>19,504,947</u>	<u>2,696,904</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	147,944,094	-	-	2,256,606	2,446,509
<i>Total Deferred Inflows of Resources</i>	<u>147,944,094</u>	<u>-</u>	<u>-</u>	<u>2,256,606</u>	<u>2,446,509</u>
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	-	-	2,699	6,732,131	308,416
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,699</u>	<u>\$ 6,732,131</u>	<u>\$ 308,416</u>

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Fund	Subdivisions Fund
Assets					
Equity in Pooled Cash and Investments	\$ 1,309,253	\$ 21,853	\$ 395,385	\$ 2,811	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable (Current Asset)	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<i>Total Assets</i>	<u>1,309,253</u>	<u>21,853</u>	<u>395,385</u>	<u>2,811</u>	<u>-</u>
Liabilities					
Due to Other Governments	-	-	-	-	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	1,309,253	21,853	395,385	2,811	-
<i>Total Net Position</i>	<u>\$ 1,309,253</u>	<u>\$ 21,853</u>	<u>\$ 395,385</u>	<u>\$ 2,811</u>	<u>\$ -</u>

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
Assets					
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Cash and Cash Equivalents in Segregated Accounts	-	-	42,911	1,254,625	38,620
Taxes Receivable	-	-	-	-	-
Special Assessments Receivable (Current Asset)	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
<i>Total Assets</i>	-	-	42,911	1,254,625	38,620
Liabilities					
Due to Other Governments	-	-	-	1,254,625	-
Due to External Parties	-	-	-	-	-
<i>Total Liabilities</i>	-	-	-	1,254,625	-
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	-
<i>Total Deferred Inflows of Resources</i>	-	-	-	-	-
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	-	-	42,911	-	38,620
<i>Total Net Position</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,911</u>	<u>\$ -</u>	<u>\$ 38,620</u>

(continued)

Erie County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2024

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total
Assets					
Equity in Pooled Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ 16,883,681
Cash and Cash Equivalents in Segregated Accounts	90,099	-	-	-	1,536,768
Taxes Receivable	-	-	-	-	159,016,795
Special Assessments Receivable (Current Asset)	-	-	-	-	3,801,163
Due from Other Governments	-	-	68,140	-	3,877,596
<i>Total Assets</i>	<u>90,099</u>	<u>-</u>	<u>68,140</u>	<u>-</u>	<u>185,116,003</u>
Liabilities					
Due to Other Governments	-	-	-	-	23,456,476
Due to External Parties	-	-	68,140	-	68,140
<i>Total Liabilities</i>	<u>-</u>	<u>-</u>	<u>68,140</u>	<u>-</u>	<u>23,524,616</u>
Deferred Inflows of Resources					
Property Taxes Levied for the Next Year	-	-	-	-	152,647,209
<i>Total Deferred Inflows of Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,647,209</u>
Net Position					
Restricted Net Position for Individuals, Organizations & Other Governments	90,099	-	-	-	8,944,178
<i>Total Net Position</i>	<u>\$ 90,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,944,178</u>

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Undivided Tax Fund	Undivided Local Government Fund	Care Facility Fund	Health Fund	Metroparks Fund
Additions					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,094,596	5,160,898	-	-	-
Amounts Received as Fiscal Agent	-	-	-	21,373,798	2,194,429
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	102,461,719	-	-	-	-
Amounts Received for Others	-	-	101,576	-	-
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	1,373
<i>Total Additions</i>	<u>104,556,315</u>	<u>5,160,898</u>	<u>101,576</u>	<u>21,373,798</u>	<u>2,195,802</u>
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	-	-	-	22,418,772	2,515,064
Distributions of State Funds to Other Governments	2,101,095	5,160,898	-	-	-
Distributions to the State of Ohio	-	-	-	-	-
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	102,137,431	-	-	-	-
Distributions to Participants	-	-	112,835	-	-
Distributions to Individuals	-	-	-	-	-
Refunds - Expense	317,789	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<i>Total Deductions</i>	<u>104,556,315</u>	<u>5,160,898</u>	<u>112,835</u>	<u>22,418,772</u>	<u>2,515,064</u>
<i>Change in Net Position</i>	-	-	(11,259)	(1,044,974)	(319,262)
<i>Net Position Beginning of Year</i>	-	-	13,958	7,777,105	627,678
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,699</u>	<u>\$ 6,732,131</u>	<u>\$ 308,416</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Regional Planning Fund	Soil and Water Conservation Fund	Family and Children First Fund	Ohio Housing Fund	Subdivisions Fund
Additions					
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	325,112	-
Amounts Received as Fiscal Agent	1,089,316	503,884	676,344	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	-	-
Fines & Forfeitures for Other Governments	-	-	-	-	-
Property Tax Collections for Other Governments	-	-	-	-	119,843,150
Amounts Received for Others	-	-	-	-	2,154,568
Custodial Receipts	-	-	-	-	-
Other	-	-	-	-	-
Total Additions	1,089,316	503,884	676,344	325,112	121,997,718
Deductions					
Administrative Expenses	-	-	-	-	-
Distributions as Fiscal Agent	403,173	515,238	600,487	-	-
Distributions of State Funds to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	322,301	-
Distributions to Other Governments	-	-	-	-	-
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	-	-
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Tax Distributions to Other Governments	-	-	-	-	121,997,718
Distributions to Participants	-	-	-	-	-
Distributions to Individuals	-	-	-	-	-
Refunds - Expense	-	-	-	-	-
Custodial Disbursements	-	-	-	-	-
Other Distributions	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total Deductions	403,173	515,238	600,487	322,301	121,997,718
Change in Net Position	686,143	(11,354)	75,857	2,811	-
Net Position Beginning of Year	623,110	33,207	319,528	-	-
Net Position End of Year	\$ 1,309,253	\$ 21,853	\$ 395,385	\$ 2,811	\$ -

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

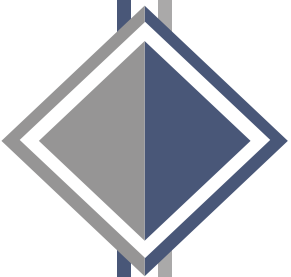
	Fines Distribution Fund	Clerk of Courts Landbank Fees Fund	Resident's Account Fund	County Court Fund	Sheriff Fund
Additions					
Interest	\$ -	\$ -	\$ -	\$ 21,739	\$ -
Intergovernmental	-	-	-	-	-
Amounts Received as Fiscal Agent	-	-	-	-	-
Licenses, Permits & Fees for Other Governments	-	-	-	9,469,410	-
Fines & Forfeitures for Other Governments	20,444	-	-	2,827,678	-
Property Tax Collections for Other Governments	-	-	-	-	-
Amounts Received for Others	-	-	-	14,500	548,474
Custodial Receipts	-	-	739,972	116,518	-
Other	-	-	-	454,847	-
<i>Total Additions</i>	<u>20,444</u>	<u>-</u>	<u>739,972</u>	<u>12,904,692</u>	<u>548,474</u>
Deductions					
Administrative Expenses	-	-	-	705	204,723
Distributions as Fiscal Agent	-	-	-	-	-
Distributions of State Funds to Other Governments	-	-	-	32,998	-
Distributions to the State of Ohio	-	-	-	483,446	-
Distributions to Other Governments	-	-	-	67,044	162,667
Licenses, Permits & Fees Distributions to Other Governments	-	-	-	9,621,096	-
Fines & Forfeitures Distributions to Other Governments	20,444	-	-	1,350,147	-
Property Tax Distributions to Other Governments	-	-	-	-	-
Distributions to Participants	-	-	744,769	-	-
Distributions to Individuals	-	-	-	871,204	160,404
Refunds - Expense	-	-	-	-	-
Custodial Disbursements	-	-	-	133,076	-
Other Distributions	-	-	-	2,276	10,415
Miscellaneous	-	-	-	342,700	-
<i>Total Deductions</i>	<u>20,444</u>	<u>-</u>	<u>744,769</u>	<u>12,904,692</u>	<u>538,209</u>
<i>Change in Net Position</i>	-	-	(4,797)	-	10,265
<i>Net Position Beginning of Year</i>	-	-	47,708	-	28,355
<i>Net Position End of Year</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,911</u>	<u>\$ -</u>	<u>\$ 38,620</u>

(continued)

Erie County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2024

	Adult Probation Fund	Ohio Elections Commission Fund	Township Resurfacing Fund	Miscellaneous Custodial Fund	Total
Additions					
Interest	\$ -	\$ -	\$ -	\$ -	\$ 21,739
Intergovernmental	-	-	-	-	7,580,606
Amounts Received as Fiscal Agent	-	-	-	-	25,837,771
Licenses, Permits & Fees for Other Governments	-	30	-	-	9,469,440
Fines & Forfeitures for Other Governments	-	-	-	-	2,848,122
Property Tax Collections for Other Governments	-	-	-	-	222,304,869
Amounts Received for Others	246,673	-	-	-	3,065,791
Custodial Receipts	-	-	1,234,635	3,774	2,094,899
Other	-	-	-	-	456,220
<i>Total Additions</i>	<u>246,673</u>	<u>30</u>	<u>1,234,635</u>	<u>3,774</u>	<u>273,679,457</u>
Deductions					
Administrative Expenses	-	-	-	-	205,428
Distributions as Fiscal Agent	-	-	-	-	26,452,734
Distributions of State Funds to Other Governments	-	-	-	-	7,294,991
Distributions to the State of Ohio	-	-	-	-	805,747
Distributions to Other Governments	-	-	-	-	229,711
Licenses, Permits & Fees Distributions to Other Governments	-	30	-	-	9,621,126
Fines & Forfeitures Distributions to Other Governments	-	-	-	-	1,370,591
Property Tax Distributions to Other Governments	-	-	-	-	224,135,149
Distributions to Participants	-	-	-	-	857,604
Distributions to Individuals	235,313	-	-	-	1,266,921
Refunds - Expense	-	-	-	-	317,789
Custodial Disbursements	-	-	1,231,324	3,774	1,368,174
Other Distributions	7,674	-	-	-	20,365
Miscellaneous	-	-	-	-	342,700
<i>Total Deductions</i>	<u>242,987</u>	<u>30</u>	<u>1,231,324</u>	<u>3,774</u>	<u>274,289,030</u>
<i>Change in Net Position</i>	3,686	-	3,311	-	(609,573)
<i>Net Position Beginning of Year</i>	<u>86,413</u>	<u>-</u>	<u>(3,311)</u>	<u>-</u>	<u>9,553,751</u>
<i>Net Position End of Year</i>	<u>\$ 90,099</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,944,178</u>

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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.

Contents

Page(s)

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

S-2 - S-11

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue sources.

S-12 - S-35

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

S-36 - S-44

Economic and Demographic Information

These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.

S-45 - S-47

Operating Information

These schedules contain service data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

S-48 - S-57

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)

	2024	Restated 2023	2022	2021
Governmental Activities				
Net Investment in Capital Assets	\$ 54,744,627	\$ 52,804,263	\$ 50,035,560	\$ 49,483,295
Restricted	53,697,597	50,319,579	47,293,748	44,859,107
Unrestricted	<u>(19,937,099)</u>	<u>(22,997,966)</u>	<u>(26,555,037)</u>	<u>(35,361,870)</u>
Total Governmental Activities Net Position	<u>88,505,125</u>	<u>80,125,876</u>	<u>70,774,271</u>	<u>58,980,532</u>
Business-Type Activities				
Net Investment in Capital Assets	\$ 56,815,247	\$ 57,505,001	\$ 54,428,805	\$ 54,489,804
Restricted	418,277	-	-	-
Unrestricted (Deficit)	<u>56,326,585</u>	<u>35,019,792</u>	<u>22,285,945</u>	<u>12,444,384</u>
Total Business-Type Activities Net Position	<u>113,560,109</u>	<u>92,524,793</u>	<u>76,714,750</u>	<u>66,934,188</u>
Primary Government				
Net Investment in Capital Assets	\$ 111,559,874	\$ 110,309,264	\$ 104,464,365	\$ 103,973,099
Restricted	54,115,874	50,319,579	47,293,748	44,859,107
Unrestricted	<u>36,389,486</u>	<u>12,021,826</u>	<u>(4,269,092)</u>	<u>(22,917,486)</u>
Total Primary Government Net Position	<u>\$ 202,065,234</u>	<u>\$ 172,650,669</u>	<u>\$ 147,489,021</u>	<u>\$ 125,914,720</u>

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

2020	2019	Restated 2018	Restated 2017	Restated 2016	2015
\$ 49,602,549	\$ 51,435,300	\$ 47,326,384	\$ 40,339,246	\$ 40,378,103	\$ 51,210,684
37,517,091	34,261,595	30,551,433	30,599,841	28,463,241	24,148,338
(64,417,862)	(42,877,089)	(32,845,065)	(37,948,797)	(1,469,579)	(1,177,489)
22,701,778	42,819,806	45,032,752	32,990,290	67,371,765	74,181,533
\$ 54,976,930	\$ 54,548,437	\$ 54,201,164	\$ 51,057,978	\$ 48,149,645	\$ 59,583,790
-	-	-	-	-	-
4,217,308	1,238,480	1,285,188	3,323,135	8,901,329	(7,814,034)
59,194,238	55,786,917	55,486,352	54,381,113	57,050,974	51,769,756
\$ 104,579,479	\$ 105,983,737	\$ 101,527,548	\$ 91,397,224	\$ 88,527,748	\$ 110,794,474
37,517,091	34,261,595	30,551,433	30,599,841	28,463,241	24,148,338
(60,200,554)	(41,638,609)	(31,559,877)	(34,625,662)	7,431,750	(8,991,523)
\$ 81,896,016	\$ 98,606,723	\$ 100,519,104	\$ 87,371,403	\$ 124,422,739	\$ 125,951,289

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

	2024	Restated 2023	2022	2021
<u>Expenses</u>				
Governmental Activities				
General Government:				
Legislative and Executive	\$ 21,357,937	\$ 22,466,614	\$ 18,566,718	\$ 14,085,683
Judicial	10,590,982	10,488,228	7,176,424	4,960,037
Intergovernmental	-	-	-	-
Internal Service Fund-External Portion	-	-	-	-
Public Safety	16,571,884	15,780,955	10,241,686	6,552,200
Public Works	8,010,077	8,645,420	6,877,885	6,077,952
Health	17,824,083	16,236,654	16,809,665	7,887,946
Human Services	13,893,981	13,409,329	9,169,075	6,741,934
Economic Development	781,384	1,153,356	544,482	730,059
Other	-	1,055	-	758
Interest and Fiscal Charges	1,425,670	1,225,105	1,567,818	1,776,489
Total Governmental Activities Expenses	90,455,998	89,406,716	70,953,753	48,813,058
Business-Type Activities				
Sewer	\$ 7,369,787	\$ 9,052,843	\$ 9,859,907	\$ 7,424,855
Water	8,837,311	8,992,476	8,627,244	8,615,889
Landfill	4,100,371	(2,118,229)	3,914,949	3,723,844
Care Facility	13,304,735	11,734,796	7,740,946	6,080,816
Total Business-Type Activities Expenses	33,612,204	27,661,886	30,143,046	25,845,404
Total Primary Government Expenses	124,068,202	117,068,602	101,096,799	74,658,462
<u>Program Revenues</u>				
Governmental Activities				
Charges for Services				
General Government:				
Legislative and Executive	\$ 4,650,156	\$ 4,375,384	\$ 5,764,775	\$ 6,122,058
Judicial	2,457,619	4,132,605	3,805,017	2,046,101
Internal Service Fund-External Portion	-	-	-	-
Public Safety	2,326,443	369,210	426,077	1,869,670
Public Works	1,141,588	1,124,614	907,731	1,205,756
Health	777,299	1,131,975	430,145	348,694
Human Services	150,380	80,584	493,238	390,284
Economic Development	118,580	107,274	79,511	7,073
Total Charges for Services	11,622,065	11,321,646	11,906,494	11,989,636
Operating Grants, Contributions, and Interest	44,532,954	31,562,269	27,923,102	25,828,524
Capital Grants and Contributions	-	-	-	770,306
Total Governmental Activities Program Revenues	56,155,019	42,883,915	39,829,596	38,588,466

2020	2019	2018	2017	2016	2015
\$ 48,218,028	\$ 16,578,586	\$ 16,949,075	\$ 35,157,339	\$ 17,421,519	\$ 11,891,925
8,461,419	10,913,259	9,506,557	9,702,504	8,774,055	8,248,581
16,305	863,632	851,458	593,396	600,274	734,233
-	-	-	-	-	829,013
12,613,411	16,565,002	14,402,764	14,678,027	12,756,289	11,542,810
7,258,571	9,390,967	6,701,116	5,428,218	6,237,715	9,373,872
9,771,175	9,698,628	8,930,501	9,589,391	9,175,263	8,827,678
10,006,147	11,906,866	10,599,234	10,703,060	10,615,895	10,689,399
712,848	1,201,152	1,009,381	158,530	886,930	535,834
3,693	-	-	-	-	-
1,919,100	1,908,936	1,398,367	612,038	1,235,752	522,018
98,980,697	79,027,028	70,348,453	86,622,503	67,703,692	63,195,363
\$ 8,365,793	\$ 8,996,961	\$ 9,212,970	\$ 7,577,189	\$ 9,495,001	\$ 7,677,194
8,885,782	9,798,185	9,020,317	8,352,156	8,105,896	8,226,075
4,624,282	4,404,753	4,641,268	5,093,701	5,168,342	1,761,966
8,265,309	11,075,014	9,264,567	9,304,012	8,174,906	7,962,978
30,141,166	34,274,913	32,139,122	30,327,058	30,944,145	25,628,213
129,121,863	113,301,941	102,487,575	116,949,561	98,647,837	88,823,576
\$ 5,492,698	\$ 5,492,874	\$ 5,040,041	\$ 2,900,854	\$ 3,755,732	\$ 3,689,934
1,986,482	2,457,680	2,338,776	2,578,914	2,342,033	2,760,886
-	-	-	-	-	810,363
1,751,152	1,842,246	2,084,646	1,650,524	1,621,268	1,507,518
1,105,920	1,039,567	1,459,212	885,292	987,082	945,056
391,469	368,483	645,811	360,085	349,667	334,884
720,536	525,346	396,590	358,386	527,350	463,908
6,960	9,378	7,748	8,146	7,622	8,106
11,455,217	11,735,574	11,972,824	8,742,201	9,590,754	10,520,655
26,393,072	24,610,967	20,247,249	20,982,924	19,498,247	20,299,151
4,003,352	764,816	9,205,576	570,780	2,504,731	512,701
41,851,641	37,111,357	41,425,649	30,295,905	31,593,732	31,332,507

(continued)

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

	2024	Restated 2023	2022	2021
Business-Type Activities				
Charges for Services				
Sewer	\$ 10,613,365	\$ 10,320,118	\$ 9,599,983	\$ 8,735,064
Water	10,158,643	10,023,877	9,405,009	9,445,054
Landfill	6,490,155	6,129,597	6,903,016	6,727,642
Care Facility	12,026,882	11,429,976	8,563,919	7,997,317
Total Charges for Services	39,289,045	37,903,568	34,471,927	32,905,077
Operating Grants, Contributions, and Interest	201,050	605,317	487,493	195,853
Capital Grants and Contributions	2,651,292	750,250	406,804	-
Total Business-Type Activities Program Revenues	42,141,387	39,259,135	35,366,224	33,100,930
Total Primary Government Program Revenues	98,296,406	82,143,050	75,195,820	71,689,396
Net (Expense) Revenue				
Governmental Activities	(34,300,979)	(46,522,801)	(31,124,157)	(10,224,592)
Business-Type Activities	8,529,183	11,597,249	5,223,178	7,255,526
Total Primary Government Net Expense	(25,771,796)	(34,925,552)	(25,900,979)	(2,969,066)
<u>General Revenues and Other Changes in Net Position</u>				
Governmental Activities				
Property Taxes Levied for:				
General Purposes	4,239,686	5,611,164	5,320,335	5,083,649
Developmental Disabilities	5,501,967	6,518,523	5,353,033	4,114,906
Alcohol, Drug Addiction and Mental Health	2,058,363	2,525,379	2,530,961	-
Senior Citizens	1,398,568	1,685,577	1,618,412	1,147,581
Hotel/Motel Taxes	5,729,475	7,929,094	7,742,734	5,497,213
Payment in Lieu of Taxes	475,456	611,361	620,590	553,661
Permissive Sales Taxes	22,631,289	22,477,185	21,633,456	20,675,937
Grants and Entitlements not Restricted to Specific Programs	4,052,110	4,192,061	4,519,050	4,166,899
Interest	6,304,909	6,848,597	(4,728,117)	(563,653)
Other	2,366,532	1,484,628	1,807,764	2,084,667
Special Item	-	-	-	3,744,488
Transfers	(12,078,127)	(4,009,163)	(3,500,322)	(2,002)
Total Governmental Activities	\$ 42,680,228	\$ 55,874,406	\$ 42,917,896	\$ 46,503,346
Business-Type Activities				
Interest	\$ -	\$ -	\$ -	\$ -
Other	428,006	203,631	1,057,062	482,422
Transfers	12,078,127	4,009,163	3,500,322	2,002
Total Business-Type Activities	12,506,133	4,212,794	4,557,384	484,424
Total Primary Government	55,186,361	60,087,200	47,475,280	46,987,770
<u>Change in Net Position</u>				
Governmental Activities	8,379,249	9,351,605	11,793,739	36,278,754
Business-Type Activities	21,035,316	15,810,043	9,780,562	7,739,950
Total Primary Government	\$ 29,414,565	\$ 25,161,648	\$ 21,574,301	\$ 44,018,704

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.

2020	2019	2018	2017	2016	2015
\$ 8,399,565	\$ 8,356,216	\$ 7,898,729	\$ 7,463,273	\$ 7,933,920	\$ 7,342,389
8,390,521	8,485,753	8,468,477	8,437,155	8,838,286	8,068,575
5,874,528	5,837,699	6,676,119	5,946,252	6,542,044	6,426,696
9,511,388	9,520,163	9,191,092	8,519,063	8,332,305	8,119,478
32,176,002	32,199,831	32,234,417	30,365,743	31,646,555	29,957,138
1,142,066	-	-	-	-	-
662	122,795	191,543	623,230	3,715,845	130,318
33,318,730	32,322,626	32,425,960	30,988,973	35,362,400	30,087,456
75,170,371	69,433,983	73,851,609	61,284,878	66,956,132	61,419,963
(57,129,056)	(41,915,671)	(28,922,804)	(56,326,598)	(36,109,960)	(31,862,856)
3,177,564	(1,952,287)	286,838	661,915	4,418,255	4,459,243
(53,951,492)	(43,867,958)	(28,635,966)	(55,664,683)	(31,691,705)	(27,403,613)
4,915,449	4,436,519	4,292,370	5,511,037	5,505,011	4,088,791
6,427,250	6,189,540	6,285,155	5,806,441	4,690,109	4,449,710
-	-	-	-	-	-
1,028,025	925,076	910,341	891,706	900,966	887,248
1,336,476	3,526,812	4,822,021	4,441,125	6,023,199	-
830,091	2,045,472	2,057,193	1,809,838	1,876,965	1,866,674
15,181,533	16,497,483	16,103,049	15,965,925	16,054,612	15,708,440
3,500,010	3,646,483	2,956,528	3,532,798	3,190,432	3,201,517
2,318,536	2,734,715	1,696,998	868,581	514,266	304,382
1,474,375	1,799,736	1,509,529	1,423,175	1,461,653	1,155,370
-	-	-	-	-	-
(717)	(2,099,111)	(611,120)	(278,508)	(299,371)	8,692
\$ 37,011,028	\$ 39,702,725	\$ 40,022,064	\$ 39,972,118	\$ 39,917,842	\$ 31,670,824
\$ -	\$ -	\$ 2,145	\$ 19,355	\$ 19,769	\$ -
229,040	153,741	205,136	327,507	543,823	13,654
717	2,099,111	611,120	278,508	299,371	(8,692)
229,757	2,252,852	818,401	625,370	862,963	4,962
37,240,785	41,955,577	40,840,465	40,597,488	40,780,805	31,675,786
(20,118,028)	(2,212,946)	11,099,260	(16,354,480)	3,807,882	(192,032)
3,407,321	300,565	1,105,239	1,287,285	5,281,218	4,464,205
\$ (16,710,707)	\$ (1,912,381)	\$ 12,204,499	\$ (15,067,195)	\$ 9,089,100	\$ 4,272,173

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

	2024	2023	2022	2021
General Fund				
Nonspendable	\$ 1,204,350	\$ 1,330,735	\$ 1,305,801	\$ 1,547,867
Restricted	354,956	321,227	253,410	208,398
Committed	2,294,013	2,294,500	1,807,849	1,324,549
Assigned	8,313,955	10,883,518	10,431,611	10,573,584
Unassigned	17,978,437	10,128,543	6,941,184	11,214,573
Total General Fund	30,145,711	24,958,523	20,739,855	24,868,971
All Other Governmental Funds				
Nonspendable	\$ -	\$ -	\$ -	\$ 274,527
Restricted	45,204,393	43,165,339	41,207,838	37,730,885
Committed	2,686,357	2,686,357	2,136,357	1,586,357
Assigned	20,591	20,591	20,591	20,591
Unassigned (Deficit)	(259,806)	(71,919)	(49,921)	(39,313)
Total All Other Governmental Funds	47,651,535	45,800,368	43,314,865	39,573,047
Total Governmental Funds	\$ 77,797,246	\$ 70,758,891	\$ 64,054,720	\$ 64,442,018

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

2020	2019	Restated 2018	2017	2016	2015
\$ 1,562,874	\$ 1,766,146	\$ 3,858,497	\$ 2,486,812	\$ 1,976,060	\$ 1,992,015
245,992	5,282,310	24,536,378	2,435,000	-	-
910,434	487,428	407,432	381,329	417,807	330,103
5,355,355	3,580,295	3,666,691	2,532,284	2,220,890	3,218,358
12,199,297	8,029,002	6,253,850	10,927,399	10,989,023	9,409,446
20,273,952	19,145,181	38,722,848	18,762,824	15,603,780	14,949,922
\$ 203,113	\$ 278,886	\$ 242,400	\$ 267,881	\$ 166,904	\$ 186,982
32,884,970	29,175,101	26,863,412	23,812,822	22,707,883	21,113,716
1,036,357	736,357	784,553	984,553	900,000	700,000
20,591	20,591	413,891	819,284	1,357,953	1,796,441
(114,459)	(66,880)	(68,333)	(152,597)	(313,556)	(36,890)
34,030,572	30,144,055	28,235,923	25,731,943	24,819,184	23,760,249
\$ 54,304,524	\$ 49,289,236	\$ 66,958,771	\$ 44,494,767	\$ 40,422,964	\$ 38,710,171

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

	2024	2023	2022	2021
<u>Revenues</u>				
Property Taxes	\$ 15,807,165	\$ 15,491,614	\$ 14,501,811	\$ 9,283,944
Hotel/Motel Taxes	5,729,475	7,929,094	7,742,734	5,497,213
Permissive Sales Taxes	22,611,434	22,319,170	21,549,335	20,101,466
Payment in Lieu of Taxes	475,456	611,361	620,590	553,661
Special Assessments	373,754	375,480	370,083	382,897
Charges for Services	8,854,715	8,306,376	9,641,276	9,223,296
Fines and Forfeitures	862,880	1,193,563	478,073	526,968
Licenses and Permits	1,537,089	1,470,672	1,613,965	1,736,776
Intergovernmental	43,798,056	33,081,313	30,589,908	26,286,416
Interest	6,431,808	6,926,326	(4,689,910)	(536,047)
Rent	-	-	-	90,000
Contributions and Donations	2,692,822	2,685,437	2,667,201	2,498,848
Other	14,442,421	1,484,628	1,807,764	2,088,637
Total Revenues	123,617,075	101,875,034	86,892,830	77,734,075
<u>Expenditures</u>				
Current:				
General Government:				
Legislative and Executive	\$ 19,781,181	\$ 21,772,566	\$ 21,036,364	\$ 16,917,535
Judicial	10,084,814	9,792,201	9,328,228	9,137,232
Intergovernmental	-	-	-	-
Public Safety	27,671,845	14,908,679	13,882,306	13,054,710
Public Works	6,737,249	8,478,018	7,563,893	8,016,543
Health	17,625,031	15,816,025	16,378,851	9,867,748
Human Services	13,496,821	12,874,317	10,748,625	10,059,913
Economic Development	781,384	1,153,356	544,482	730,059
Other	-	1,055	-	758
Capital Outlay	4,785,813	2,812,025	1,232,890	123,778
Debt Service:				
Principal Retirement	1,858,175	1,776,321	2,914,187	1,620,513
Interest and Fiscal Charges	1,425,670	1,497,224	1,610,336	1,747,094
Refund Escrow	-	-	-	450,250
Total Expenditures	104,247,983	90,881,787	85,240,162	71,726,133
Excess of Revenues Over (Under) Expenditures	19,369,092	10,993,247	1,652,668	6,007,942
<u>Other Financing Sources (Uses)</u>				
Proceeds from Sale of Assets	\$ 11,419	\$ 41,013	\$ 1,556,669	\$ 43,537
Refunding Bonds Issued	-	-	-	1,345,000
Issuance of Revenue Bonds	-	-	-	-
Premium on Debt Issuance	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	(1,295,111)
Transfers In	3,781,104	3,159,737	4,221,416	3,388,625
Transfers Out	(16,123,260)	(7,489,826)	(7,818,051)	(3,390,627)
Total Other Financing Sources (Uses)	(12,330,737)	(4,289,076)	(2,039,966)	91,424
Special Item	-	-	-	4,038,128
Changes in Fund Balance	\$ 7,038,355	\$ 6,704,171	\$ (387,298)	\$ 10,137,494
Debt Service as a Percentage of Noncapital Expenditures	3%	4%	6%	5%

	2020		2019		2018		2017		2016		2015
\$	12,123,138	\$	11,573,013	\$	11,515,408	\$	11,160,877	\$	9,588,948	\$	9,342,772
	714,728		2,890,826		4,822,021		4,441,126		6,023,199		-
	15,751,681		17,072,102		16,050,957		16,232,247		15,840,772		15,584,993
	830,091		2,045,472		2,057,193		1,809,838		1,876,964		1,866,674
	358,322		317,931		285,091		245,043		295,528		323,617
	9,083,427		9,520,453		9,237,976		8,465,627		9,541,123		7,950,913
	411,929		531,385		428,984		496,998		518,617		489,232
	1,570,599		1,188,744		1,395,202		1,256,488		1,213,149		1,092,647
	29,681,301		24,793,010		27,314,111		22,522,887		22,163,535		23,620,250
	2,366,727		2,796,895		1,743,206		868,582		610,081		297,898
	90,000		95,915		578,996		-		-		-
	4,503,209		2,599,352		6,921,237		3,565,650		2,000,000		-
	1,472,741		1,801,735		1,505,573		1,487,089		1,478,222		1,219,554
	<u>78,957,893</u>		<u>77,226,833</u>		<u>83,855,955</u>		<u>72,552,452</u>		<u>71,150,138</u>		<u>61,788,550</u>
\$	17,469,101	\$	36,500,193	\$	22,578,983	\$	16,385,818	\$	16,346,246	\$	12,479,266
	9,273,326		9,018,004		9,227,758		9,227,312		8,456,088		8,229,293
	16,305		863,632		851,458		593,396		600,274		734,233
	13,476,507		13,056,265		13,246,678		13,173,770		12,548,088		11,806,695
	8,974,230		7,935,629		10,703,597		5,372,250		5,703,464		6,205,839
	9,420,782		8,559,538		8,559,458		9,086,355		8,963,408		8,766,783
	10,181,096		10,523,248		10,325,018		10,187,733		10,469,468		10,643,140
	712,848		1,150,705		1,009,381		158,530		867,626		532,025
	3,693		-		-		-		-		-
	371,602		641,745		3,292,684		1,003,498		19,877,120		3,906,416
	2,182,800		2,546,081		1,930,165		1,866,333		1,833,320		1,335,313
	1,816,460		1,926,025		1,261,630		1,223,969		1,188,374		545,284
	-		-		-		-		-		-
	<u>73,898,750</u>		<u>92,721,065</u>		<u>82,986,810</u>		<u>68,278,964</u>		<u>86,853,476</u>		<u>65,184,287</u>
	<u>5,059,143</u>		<u>(15,494,232)</u>		<u>869,145</u>		<u>4,273,488</u>		<u>(15,703,338)</u>		<u>(3,395,737)</u>
\$	13,615	\$	23,402	\$	43,168	\$	44,550	\$	119,977	\$	63,852
	-		-		-		4,025,000		-		-
	-		-		21,300,000		-		17,410,000		2,800,000
	-		-		-		380,661		-		-
	-		-		-		(4,347,469)		-		-
	2,537,482		1,956,100		2,375,759		2,702,329		2,236,154		5,595,456
	<u>(2,594,952)</u>		<u>(4,154,805)</u>		<u>(3,067,270)</u>		<u>(3,006,756)</u>		<u>(2,350,000)</u>		<u>(5,587,180)</u>
	<u>(43,855)</u>		<u>(2,175,303)</u>		<u>20,651,657</u>		<u>(201,685)</u>		<u>17,416,131</u>		<u>2,872,128</u>
	-		-		-		-		-		-
\$	<u>5,015,288</u>	\$	<u>(17,669,535)</u>	\$	<u>21,520,802</u>	\$	<u>4,071,803</u>	\$	<u>1,712,793</u>	\$	<u>(523,609)</u>
	6%		6%		5%		5%		4%		3%

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

Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/Industrial Public Utility			
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
2015	1,487,134,570	414,911,000	5,434,415,914	65,180,000	74,068,182

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)	
\$ 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	
1,967,225,570	5,508,484,096	35.71	8.05	

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

	2024	2023	2022	2021
Voted Millage				
Developmental Disabilities				
Effective Millage Rates				
Residential/Agricultural	\$ 2.3567	\$ 2.3698	\$ 1.9558	\$ 1.4465
Commercial/Industrial	2.5868	2.6072	2.2229	1.4931
Tangible/Public Utility Personal	2.7500	2.7500	2.2500	1.5000
Senior Citizens				
Effective Millage Rates				
Residential/Agricultural	0.6418	0.6454	0.6510	0.4723
Commercial/Industrial	0.6992	0.7047	0.7343	0.4899
Tangible/Public Utility Personal	2.7500	0.7500	0.7500	0.5000
Metroparks Board				
Effective Millage Rates				
Residential/Agricultural	0.9233	0.9285	0.9365	1.0390
Commercial/Industrial	1.0184	1.0265	1.0697	1.0777
Tangible/Public Utility Personal	1.1000	1.1000	1.1000	1.1000
Health District				
Effective Millage Rates				
Residential/Agricultural	0.8211	0.8254	0.8321	0.9247
Commercial/Industrial	0.9268	0.9340	0.9702	0.9769
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	0.9500	0.9545	0.9792	1.0864
Commercial/Industrial	1.1071	1.1158	1.1643	1.1731
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	5.6930	5.7237	5.3546	4.9689
Commercial/Industrial	6.3382	6.3881	6.1614	5.2106
Tangible/Public Utility Personal	6.8000	6.8000	6.3000	5.3000
Unvoted Millage				
General Fund	2.3000	2.3000	2.3000	2.3000
Total Erie County (Total Direct Rate)				
Effective Millage Rates				
Residential/Agricultural	7.6930	8.0237	7.6546	7.2689
Commercial/Industrial	8.6382	8.6881	8.4614	7.5106
Tangible/Public Utility Personal	9.1000	9.1000	8.6000	7.6000
Total Weighted Average Tax Rate	8.0400	8.2016	7.9138	7.3603

2020			2019			2018			2017			2016			2015		
\$	2.9061		\$	2.9082		\$	2.9990		\$	3.0000		\$	2.4098		\$	2.4610	
	2.9791			2.9819			3.0000			3.0000			2.6319			2.6810	
	3.0000			3.0000			3.0000			3.0000			3.0000			3.0000	
	0.4744			0.4747			0.4896			0.4897			0.4897			0.5000	
	0.4887			0.4892			0.4921			0.4914			0.4909			0.5000	
	0.5000			0.5000			0.5000			0.5000			0.5000			0.5000	
	1.0437			1.0444			1.0770			1.0774			1.0772			1.1000	
	1.0751			1.0762			1.0827			1.0811			1.0799			1.1000	
	1.1000			1.1000			1.1000			1.1000			1.1000			1.1000	
	0.9285			0.9291			0.9614			0.9618			0.9618			0.9822	
	0.9729			0.9731			0.9858			0.9840			0.9828			1.0000	
	1.0000			1.0000			1.0000			1.0000			1.0000			1.0000	
	1.0935			1.0958			1.1501			1.1526			1.1541			0.9998	
	1.1743			1.1764			1.1825			1.1825			1.1832			1.0000	
	1.2000			1.2000			1.2000			1.2000			1.2000			1.0000	
	6.4462			6.4523			6.6771			6.6815			6.0926			6.0430	
	6.6900			6.6969			6.7431			6.7390			6.3687			6.2810	
	6.8000			6.8000			6.8000			6.8000			6.8000			6.6000	
	2.3000			2.3000			2.3000			2.3000			2.3000			2.3000	
	8.7462			8.7523			8.9771			8.9815			8.3926			8.3430	
	8.9900			8.9969			9.0431			9.0390			8.6687			8.5810	
	9.1000			9.1000			9.1000			9.1000			9.1000			8.9000	
	8.8390			8.8220			8.9970			8.9990			8.4787			8.4151	

(continued)

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

	2024	2023	2022	2021
School Districts				
Bellevue CSD	\$ 40.9000	\$ 41.2000	\$ 41.6000	\$ 42.5000
Berlin-Milan LSD	64.6440	64.6700	64.7500	65.0800
Firelands LSD	53.9370	53.7580	53.7820	54.0100
Huron CSD	71.7700	72.0400	72.2600	73.1300
Kelleys Island LSD	10.8500	10.6500	9.8500	9.8500
Margaretta LSD	60.2500	60.2000	60.0500	60.2100
Monroeville LSD	37.5000	37.6000	37.6000	38.2000
Perkins LSD	67.8000	67.8000	67.8000	67.8000
Sandusky CSD	83.8100	83.8000	84.3500	85.0000
Vermilion LSD	66.8000	66.9800	67.0500	67.8800
Western Reserve LSD	31.1000	31.1000	32.5000	33.1000
Joint Vocational School Districts				
EHOVE JVSD	4.4500	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	8.6600	8.6600
Huron City	4.9000	4.9000	4.9000	4.9000
Kelleys Island Village	10.6700	10.6700	10.6700	9.9700
Milan Village	8.8000	8.8000	8.8000	8.8000
Sandusky City	5.5100	5.0600	5.1100	5.1800
Vermilion City	11.7500	11.7500	11.7500	11.7500
Townships				
Berlin	5.3000	5.3000	5.3000	5.3000
Florence	7.1000	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	21.7500	21.7500	21.7500	16.2500
Vermilion	4.7500	4.7500	4.7500	4.7500

	2020	2019	2018	2017	2016	2015
\$	42.2000	\$ 42.4000	\$ 41.6000	\$ 41.5500	\$ 42.6800	\$ 43.8900
	65.1930	67.7400	68.1000	68.2400	68.3900	69.0500
	54.1100	55.4000	51.6700	51.8300	51.9100	52.3300
	73.1800	73.4300	74.2100	74.3100	74.3900	74.4500
	9.8500	9.8500	7.6500	6.8500	6.3500	6.3500
	60.3000	63.0000	63.1600	63.1600	63.2000	63.7600
	38.2000	38.3000	38.4500	38.4500	39.5000	35.0000
	67.8000	67.8000	69.3000	60.9000	60.9000	60.9000
	84.9500	85.0200	86.5650	80.0650	80.5250	80.5250
	68.0800	68.1300	68.1500	68.3300	68.4600	68.5500
	33.1000	33.5500	33.6000	33.7500	33.9500	33.8500
	4.4500	4.4500	4.4500	3.9500	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	10.5000
	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	10.3500	10.3500	10.3500	16.3500	10.3500
	8.8000	8.8000	8.8000	8.8000	8.8000	8.8000
	5.1800	5.1800	5.2500	5.2500	5.2500	5.2500
	11.7500	11.7500	10.7500	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	4.9000	4.9000	4.9000	4.7400
	12.2000	12.2000	11.2000	11.2000	11.2000	11.2000
	6.5500	6.5500	6.5500	6.5500	6.5500	5.3000
	6.5000	6.5000	6.5000	6.5000	6.5000	4.5000
	16.2500	16.2500	16.2500	16.2500	16.2500	16.2500
	4.7500	4.7500	5.1000	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

	2024	2023	2022	2021
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	-	-
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

2020		2019		2018		2017		2016		2015	
\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000	\$	1.0000
	1.5000		1.5000		1.2500		1.2500		1.2500		1.5100
	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		1.7250
	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
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
2015	4,538,172	4,402,314	97.01	160,431	4,562,745	100.54	309,220	6.81

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.

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

Taxpayer	Type of Business	2024		Percent of Total Assessed Valuation	2015		Percent of Total Assessed Valuation
		Total Assessed Valuation	Rank		Total Assessed Valuation	Rank	
Nexus Gas Transmission, LLC	Utility	\$ 82,822,750	1	3.05%			
American Transmission Systems Inc.	Utility	75,529,360	2	2.80	\$ 9,784,600	5	0.52%
Ohio Edison Company	Utility	65,555,880	3	2.43	4,812,720	1	0.24
Cedar Point Park LLC	Entertainment	61,958,830	4	2.29	37,657,510	2	1.91
Firelands Regional Medical Center	Healthcare	59,972,250	5	2.22	5,024,020	10	0.26
LMN Development LLC	Hospitality	27,642,820	6	1.02	15,179,680	3	0.77
Columbia Gas of Ohio Inc.	Utility	19,444,790	7	0.72	8,134,290	6	0.41
Norfolk Southern Combined Railroad	Railroad	15,904,320	8	0.59	10,604,090	4	0.54
Sawmill Creek LLC	Hospitality	13,894,820	9	0.51			0.00
Ardaugh Metal Beverage USA Inc.	Manufacturing	13,380,500	10	0.50			0.00
Sandusky Mall	Retail				8,057,210	7	0.41
GWR Sandusky Property	Entertainment				7,674,110	8	0.39
Crossing Road LLC	Retail				5,247,940	9	0.27
Total Principal Taxpayers		436,106,320		16.15	112,176,170		5.70
All Other Taxpayers		2,263,821,770		83.85	1,801,085,220		91.55
Total County Assessed Value		<u>\$ 2,699,928,090</u>		<u>100.00%</u>	<u>\$ 1,967,225,570</u>		<u>100.00%</u>

Source: Erie County Auditor

Erie County, Ohio
Taxable Sales by Type
Last Ten Years

	2024	2023	2022	2021
Sales Tax Payments	\$ 7,220,584	\$ 6,389,984	\$ 6,121,483	\$ 5,691,267
Direct Pay Tax Return Payments	526,636	597,256	719,314	485,011
Seller's Use Tax Return Payments	2,996,238	2,957,677	2,769,462	2,587,580
Consumer's Use Tax Return Payments	531,777	558,803	533,971	449,313
Motor Vehicle Tax Payments	2,319,583	2,338,589	2,271,566	2,262,111
Non-Resident Motor Vehicle Tax Payments	48,746	50,666	33,721	34,580
Watercraft and Outboard Motors	170,354	238,000	214,648	263,969
Department of Liquor Control	90,312	90,125	91,850	92,803
Sales Tax on Motor Vehicle Fuel Refunds	6,019	3,652	7,164	4,058
Sales/Use Tax Voluntary Payments	84,536	7,055	38,589	101,486
Statewide Master Numbers	7,333,590	8,074,566	7,844,167	7,392,548
Sales/Use Tax Assessment Payments	150,310	206,738	89,276	117,978
Managed Audit Sales/Use Tax	30,596	36,043	51,685	26,340
Streamlined Sales Tax Payments	603,440	486,631	441,742	383,641
Use Tax Amnesty Payments	-	-	-	-
Administrative Rotary Fund Fee	(218,471)	(219,940)	(211,290)	(198,576)
Sales/Use Tax Refunds Approved	(14,081)	(41,803)	(99,645)	(35,076)
Total	<u>\$ 21,880,169</u>	<u>\$ 21,774,043</u>	<u>\$ 20,917,702</u>	<u>\$ 19,659,031</u>
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.

	2020		2019		2018		2017		2016		2015
\$	4,329,195	\$	5,015,659	\$	4,963,622	\$	4,854,323	\$	4,745,802	\$	4,654,893
	442,118		492,669		448,796		880,390		1,249,861		1,143,314
	2,148,829		1,642,040		1,394,618		1,254,277		1,085,487		997,420
	352,914		410,938		501,845		442,263		370,511		333,730
	1,928,161		1,823,040		1,781,336		1,679,282		1,565,265		1,597,045
	25,816		16,552		18,144		18,611		21,775		21,085
	191,086		168,244		144,743		135,884		158,621		128,986
	85,678		69,291		66,678		61,387		59,267		55,166
	4,138		1,891		2,275		1,510		1,758		2,659
	24,788		4,038		36,914		85,671		20,937		216,401
	5,527,972		6,612,341		6,731,425		6,661,110		6,606,029		6,480,920
	63,852		200,580		129,864		184,296		230,336		244,123
	24,746		31,336		42,796		11,521		53,432		-
	264,703		134,373		19,701		24,030		11,640		8,275
	-		-		1,593		153		297		538
	(153,968)		(165,616)		(162,700)		(162,610)		(161,747)		(158,671)
	(17,173)		(61,368)		(14,339)		(33,689)		(6,354)		(17,444)
\$	15,242,855	\$	16,396,008	\$	16,107,312	\$	16,098,410	\$	16,012,917	\$	15,708,440
	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

Year	Sewer		Water		Total	
	Residential	Commercial	Residential	Commercial	Residential	Commercial
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
2015	9,122	780	9,969	863	19,091	1,643

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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	<u>\$ 10,613,365</u>		<u>100.00%</u>
Customer	2023		
	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	<u>\$ 10,320,118</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2022		
	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	<u>\$ 9,599,983</u>		<u>100.00%</u>

Customer	2021		
	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	<u>\$ 8,735,064</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

Customer	2020		
	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%
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%

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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	<u>\$ 7,898,729</u>		<u>100.00%</u>
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	<u>\$ 7,463,273</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Sewer Customers
Last Ten Years

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	<u>\$ 7,933,920</u>		<u>100.00%</u>
Customer	2015		
	Amount	Rank	Percentage
JH Routh Packing Company	\$ 514,114	1	7.01%
Kalahari Resort	419,481	2	5.71
Ventra	137,851	3	1.88
Great Wolf Lodge	137,851	4	1.88
Kyklos Bearing	107,814	5	1.47
Ohio Veterans Home	104,816	6	1.43
PPG Architectural	86,829	7	1.18
Sawmill Creek Resort LTD	56,746	8	0.77
International Automotive Components	42,309	9	0.58
NASA- Fox Rd	40,867	10	0.56
Total	1,648,678		22.45
Balance from Other Customers	5,693,711		77.55
Total Sewer Revenue	<u>\$ 7,342,389</u>		<u>100.00%</u>

Source: Erie County DOES Billing Office

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2024		
	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	<u>\$ 10,158,643</u>		<u>100.00%</u>
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	<u>\$ 10,023,877</u>		<u>100.00%</u>

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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%
Customer	2021		
	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%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2020		
	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%
Customer	2019		
	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%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

Customer	2018		
	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%
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%

(continued)

Erie County, Ohio
Principal Water Customers
Last Ten Years

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	<u>\$ 8,838,286</u>		<u>100.00%</u>

Customer	2015		
	Amount	Rank	Percentage
JH Routh Packing Company	\$ 367,570	1	4.57%
Kalahari Resort	331,291	2	4.11
August Corso Sons Inc	209,516	3	2.60
Kyklos Bearing International	166,671	4	2.07
Akzonobell	139,018	5	1.72
Ventra	123,392	6	1.53
Ohio Veterans Home	122,872	7	1.52
Great Wolf Lodge	107,223	8	1.33
PPG Architectural Finishes	61,308	9	0.76
Sawmill Creek Resort LTD	46,818	10	0.58
Total	1,675,679		20.77
Balance from Other Customers	6,392,896		79.23
Total Water Revenue	<u>\$ 8,068,575</u>		<u>100.00%</u>

Source: Erie County DOES Billing Office

Erie County, Ohio
Ratio of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities				Business-Type Activities	
	General Obligation Bonds	Revenue Bonds	Special Assessment Bonds	Leases	General Obligation Bonds	Revenue Bonds
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
2015	11,250,700	2,800,000	79,905	20,501	17,170,516	-

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)
\$	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
	51,370,044	73,882	10,968	544,575	83,321,091	1,103	4.10

Erie County, Ohio
Ratio of General Bonded Debt Outstanding (1)
Last Ten Years

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Ratio of General Bonded Debt to Estimated Actual Value (2)</u>	<u>Bonded Debt Per Capita (3)</u>
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
2015	28,421,216	0.50	376

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, 2024

Jurisdiction	Governmental Activities Debt Outstanding	Percentage Applicable to City (1)	Amount Applicable to City
Direct			
Erie County	\$ 33,447,025	100.00%	\$ 33,447,025
<i>Total Direct Debt</i>	<u>33,447,025</u>		<u>33,447,025</u>
Overlapping			
City of Huron	2,365,000	100.00%	2,365,000
City of Sandusky	1,205,000	100.00%	1,205,000
City of Vermilion	21,208,936	46.06%	9,768,836
Bellevue City School District	17,259,991	5.97%	1,030,421
Huron City School District	282,500	100.00%	282,500
Sandusky City School District	31,139,390	100.00%	31,139,390
Firelands Local School District	21,785,000	20.61%	4,489,889
Margaretta Local School District	330,000	62.02%	204,666
Monroeville Local School District	3,362,667	6.54%	219,918
Vermilion Local School District	2,350,000	61.41%	1,443,135
Ehove Career Center	15,120,000	47.27%	7,147,224
Lorain County Career Center	787,252	1.06%	8,345
<i>Total Overlapping Debt</i>	<u>117,195,736</u>		<u>59,304,324</u>
Grand Total	<u>\$ 150,642,761</u>		<u>\$ 92,751,349</u>

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

	2024	2023	2022	2021
Total Assessed Valuation	<u>\$ 2,699,928,090</u>	<u>\$ 2,655,248,550</u>	<u>\$ 2,594,130,100</u>	<u>\$ 2,421,191,630</u>
Overall Debt Limitation	65,998,202	64,881,214	63,353,253	59,029,791
Gross Indebtedness	75,476,507	80,275,162	86,676,246	92,036,820
Less Debt Outside Limitation				
General Obligation Bonds	1,585,000	2,105,000	4,285,000	5,730,000
Revenue Bonds	33,842,025	35,436,100	36,961,121	39,627,508
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	<u>37,264,482</u>	<u>39,609,062</u>	<u>41,980,125</u>	<u>42,909,312</u>
Net Indebtedness	2,785,000	3,125,000	3,450,000	3,770,000
Less Amount Available in Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Debt Within Limitation	<u>2,785,000</u>	<u>3,125,000</u>	<u>3,450,000</u>	<u>3,770,000</u>
Legal Debt Margin Within Limitation	<u>\$ 63,213,202</u>	<u>\$ 61,756,214</u>	<u>\$ 59,903,253</u>	<u>\$ 55,259,791</u>
Legal Debt Margin as a Percentage of the Overall Debt Limitation	95.78%	95.18%	94.55%	93.61%
Unvoted Debt Limitation - 1 Percent of Assessed Valuation	\$ 26,999,281	\$ 26,552,486	\$ 25,941,301	\$ 24,211,916
Gross Indebtedness	75,476,507	80,275,162	86,676,246	92,036,820
Less Debt Outside Limitation				
General Obligation Bonds	1,585,000	2,105,000	4,285,000	5,730,000
Revenue Bonds	33,842,025	35,436,100	36,961,121	39,627,508
Special Assessment Bonds	-	-	-	-
OPWC Loans	-	-	-	-
OWDA Loans	<u>37,264,482</u>	<u>39,609,062</u>	<u>41,980,125</u>	<u>42,909,312</u>
Net Indebtedness	2,785,000	3,125,000	3,450,000	3,770,000
Less Amount Available in Debt Service Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Debt Within Unvoted Debt Limitation	<u>2,785,000</u>	<u>3,125,000</u>	<u>3,450,000</u>	<u>3,770,000</u>
Legal Debt Margin Within Unvoted Debt Limitation	<u>\$ 24,214,281</u>	<u>\$ 23,427,486</u>	<u>\$ 22,491,301</u>	<u>\$ 20,441,916</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limitation	89.68%	88.23%	86.70%	84.43%

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.

2020	2019	2018	2017	2016	2015
<u>\$ 2,370,369,880</u>	<u>\$ 2,157,988,030</u>	<u>\$ 2,079,935,240</u>	<u>\$ 2,055,857,000</u>	<u>\$ 2,030,051,620</u>	<u>\$ 1,967,225,570</u>
57,759,247	52,449,701	50,498,381	49,896,425	49,251,291	47,680,639
95,175,738	101,703,011	108,690,536	93,673,656	97,461,808	82,752,012
7,540,000	9,830,000	12,305,000	14,769,670	14,554,698	16,922,006
40,999,021	42,276,521	43,530,084	22,866,741	23,003,196	2,800,000
-	-	-	19,696	498,510	624,480
-	-	-	-	4,561	10,968
<u>42,186,717</u>	<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>
4,450,000	5,425,000	6,780,000	8,115,635	9,746,792	11,024,514
-	-	-	-	1,212,724	1,796,441
<u>4,450,000</u>	<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>
<u>\$ 53,309,247</u>	<u>\$ 47,024,701</u>	<u>\$ 43,718,381</u>	<u>\$ 41,780,790</u>	<u>\$ 40,717,223</u>	<u>\$ 38,452,566</u>
92.30%	89.66%	86.57%	83.74%	82.67%	80.65%
\$ 23,703,699	\$ 21,579,880	\$ 20,799,352	\$ 20,558,570	\$ 20,300,516	\$ 19,672,256
95,175,738	101,703,011	108,690,536	93,673,656	97,461,808	82,752,012
7,540,000	9,830,000	12,305,000	14,769,670	14,554,698	16,922,006
40,999,021	42,276,521	43,530,084	22,866,741	23,003,196	2,800,000
-	-	-	19,696	498,510	624,480
-	-	-	-	4,561	10,968
<u>42,186,717</u>	<u>44,171,490</u>	<u>46,075,452</u>	<u>47,901,914</u>	<u>49,654,051</u>	<u>51,370,044</u>
4,450,000	5,425,000	6,780,000	8,115,635	9,746,792	11,024,514
-	-	-	-	1,212,724	1,796,441
<u>4,450,000</u>	<u>5,425,000</u>	<u>6,780,000</u>	<u>8,115,635</u>	<u>8,534,068</u>	<u>9,228,073</u>
<u>\$ 19,253,699</u>	<u>\$ 16,154,880</u>	<u>\$ 14,019,352</u>	<u>\$ 12,442,935</u>	<u>\$ 11,766,448</u>	<u>\$ 10,444,183</u>
81.23%	74.86%	67.40%	60.52%	57.96%	53.09%

Erie County, Ohio
Pledged Revenue
Governmental Activities
Last Eight Years

Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements			Coverage	
				Principal	Interest	Total		
Sports Park Revenue Bonds								
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								
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	
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
2015	7,344,807	3,674,380	3,670,427	1,254,280	1,337,474	2,591,754	1.42

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	
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
2015	8,068,575	5,528,858	2,539,717	917,374	904,761	1,822,135	1.39

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
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
2015	75,550	2,032,974,950	26,909	6.10

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	2024			2015		
		Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Cedar Fair L.P./Magnum	Entertainment	6,500	1	18.20%	5,000	1	14.09%
Firelands Regional Medical Center	Hospital	2,069	2	5.80	2,091	2	5.89
Ventra (was ACH)	Automotive	1,120	3	3.14	1,754	3	4.94
Kalahari Resort	Entertainment	996	4	2.79	1,300	4	3.66
Erie County	Government	935	5	2.62	684	5	1.93
Ohio Veterans Home	Health Care Facility	699	6	1.96	480	7	1.35
Sandusky City School District	Education	577	7	1.62	449	8	1.26
Meijer Department Store	Retail	475	8	1.33			
Corso's Flower & Garden Center	Florist	400	9	1.12			
Walmart	Retail	350	10	0.98			
Kyklos Bearing International	Automotive				370	9	1.04
International Automotive Components (was Lear)	Automotive				675	6	1.90
Freudenberg- NOK	Automotive				260	10	0.73
Total		<u>14,121</u>		<u>39.55%</u>	<u>13,063</u>		<u>36.80%</u>
Total Employment Within Erie County		<u>35,700</u>			<u>35,500</u>		

Source: Erie County Economic Development Corporation
Bureau of Labor Statistics

Erie County, Ohio
Full-Time Equivalent County Government Employees by Program
Last Ten Years

	2024	2023	2022	2021
General Government:				
Legislative and Executive	83	91	82	84
Judicial	104	100	104	103
Public Safety	173	170	160	147
Public Works	21	22	22	25
Health	109	110	86	75
Human Services	158	161	163	162
Water/Sewer/Landfill	39	42	44	43
Total	687	696	661	639

Source: Erie County Auditor

Method: 1.00 for full-time and .5 for part-time employees as of December 31.

2020	2019	2018	2017	2016	2015
94	95	101	98	103	93
112	117	115	109	112	111
151	161	166	168	166	157
23	24	27	26	25	33
86	105	99	103	92	89
159	160	154	156	158	155
50	47	47	48	50	46
675	709	709	708	706	684

Erie County, Ohio
Operating Indicators by Program/Department
Last Ten Years

	2024	2023	2022	2021
General Government:				
<i>Legislative and Executive</i>				
Commissioners				
Number of Resolutions	413	396	531	449
Number of Meetings	50	51	52	51
Finance				
Number of Bid Contracts Awarded	25	44	26	20
Number of Purchase Orders Issued	5,355	6,123	6,192	5,914
Information Technology				
Number of Users Served	1,000	1,000	1,000	750
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	1,529	1,676	1,873	2,163
Number of Exempt Conveyances	1,782	1,450	1,757	1,973
Number of Parcels Transferred	3,311	3,126	4,831	5,228
Number of Checks Issued	22,200	22,618	21,935	20,139
Treasurer				
Number of Parcels Billed	45,552	45,713	47,628	47,671
Number of Parcels Collected	43,976	44,003	45,636	45,878
Return on Portfolio Percentage	2.75	2.18	1.32	0.91
Prosecuting Attorney				
Number of Cases - Criminal	455	389	444	396
Board of Elections				
Number of Registered Voters	54,260	53,314	53,913	53,599
Number of Voters Last General Election	40,282	28,415	29,332	15,506
Percentage of Register Voters that Voted	74.24%	53.30%	54.41%	28.93%
Recorder				
Number of Deeds Filed	4,082	3,860	3,192	3,491
Number of Mortgages Filed	2,421	1,942	2,787	3,887
Number of Military Discharges Filed	1	3	2	5
<i>Judicial</i>				
Common Pleas				
Number of Civil Cases Filed	595	839	841	658
Number of Criminal Cases Filed	495	285	290	161
Number of Domestic Cases Filed	243	313	344	151
Number of Civil Stalking Protection Orders	119	91	87	20
Probate Court				
Number of Civil Cases Filed	1,081	1,063	1,128	1,177
Clerk of Courts				
Number of Civil Cases Filed	595	480	518	510
Number of Criminal Cases Filed	495	414	498	500
County Court				
Number of Civil Cases Filed	259	168	175	204
Number of Criminal Cases Filed	316	401	289	412
Number of Small Claims Cases Filed	4	14	6	10
Number of Traffic Cases	6,107	5,785	6,081	6,962
Huron Municipal Court				
Number of Civil Cases Filed	199	169	202	173
Number of Criminal Cases Filed	350	241	305	377
Number of Small Claims Cases Filed	72	55	103	64
Number of Traffic Cases	1,653	1,907	2,155	1,907

2020	2019	2018	2017	2016	2015
287	482	506	594	627	724
51	55	53	56	53	56
17	16	16	19	25	19
6,390	6,728	5,989	6,256	6,371	6,468
750	750	750	750	1,046	538
31	31	31	30	30	33
608,877	608,877	608,877	581,846	581,864	608,633
1,424	1,735	1,794	1,760	1,660	1,629
2,886	1,483	1,598	1,559	1,665	1,533
4,310	4,310	3,499	4,538	3,324	4,106
20,480	21,946	22,411	22,950	23,880	23,168
47,447	46,334	46,240	46,008	46,030	46,107
45,991	44,369	44,448	43,652	43,985	44,041
1.00	1.02	1.02	1.00	0.99	1.01
369	427	520	432	417	462
54,129	51,718	54,213	53,324	53,103	50,915
40,783	13,899	30,922	18,332	38,478	23,643
75.34%	27%	57%	34%	72%	46%
3,019	3,166	3,012	3,042	2,881	2,899
3,333	2,692	2,544	2,696	2,618	2,658
2	5	5	1	3	10
574	1,103	1,033	1,014	1,167	1,174
140	288	319	420	456	485
163	369	369	292	369	401
39	109	94	106	112	96
963	1,083	1,087	1,103	1,103	1,135
446	714	737	683	797	521
426	468	611	552	494	514
182	246	251	193	163	148
440	599	657	552	570	681
7	14	16	18	6	18
5,643	7,713	8,226	7,920	6,470	8,286
185	261	256	257	197	222
356	342	454	576	554	560
45	66	101	52	87	75
1,394	2,002	2,008	2,447	2,881	2,897

(continued)

Erie County, Ohio
Operating Indicators by Program/Department
Last Ten Years

	2024	2023	2022	2021
Sandusky Municipal Court				
Number of Civil Cases Filed	2,453	2,069	1,940	2,354
Number of Criminal Cases Filed	6,414	6,169	6,460	6,404
Number of Small Claims Cases Filed	303	315	329	384
Vermilion Municipal Court				
Number of Civil Cases Filed	488	342	319	308
Number of Criminal Cases Filed	179	169	191	254
Number of Small Claims Cases Filed	155	151	152	162
Number of Traffic Cases	1,587	1,403	1,198	1,810
Adult Probation				
Average Daily Case Load Per Officer	75	75	75	75
Average Number of Supervised Offenders	602	516	767	534
Average Number of Supervisions Awaiting Bond	342	266	255	188
Juvenile Court				
Number of Adjudged Delinquent Cases Filed	170	194	143	218
Public Defender				
Number of Cases	2,025	2,185	2,284	2,269
Law Library				
Number of Volumes in Collection	10,843	10,822	10,786	10,780
<i>Public Safety</i>				
Juvenile Detention Facility				
Average Daily Center Census	16	13	13	12
Sheriff				
Jail Operation				
Average Daily Jail Census	101	108	105	94
Prisoners Booked	3,221	3,037	3,113	2,663
Prisoners Released	3,190	3,016	3,091	2,643
Enforcement				
Number of Incidents Reported	14,799	13,684	13,615	12,157
Number of Citations Reported	2,583	1,781	1,090	1,198
Number of Papers Served	2,382	3,024	2,467	2,685
Number of Telephone Calls	120,509	130,624	127,734	134,740
Number of Transport Hours	4,960	3,968	3,400	3,400
Number of Court Security Hours	5,095	4,740	4,300	4,300
Coroner				
Number of Cases Investigated	274	245	231	270
Number of Autopsies Performed	79	69	70	67
Emergency Management				
Number of Emergency Responses	30	42	38	34
<i>Public Works</i>				
Engineer				
Miles of Roads Resurfaced	-	1	12	10
Miles of Roads With Chip Seal	-	4	-	-
Number of Bridges Replaced/Improved	1	1	1	1
Number of Culverts Replaced	2	5	3	4
<i>Health</i>				
Developmental Disabilities				
Number of Clients Enrolled - Children	485	428	414	585
Number of Clients Enrolled - Early Intervention	204	111	121	187
Number of Clients Enrolled - Preschool	64	68	67	127
Number of Clients Enrolled - School Age	217	249	226	271
Number of Clients Enrolled - Adults	415	356	339	354

2020	2019	2018	2017	2016	2015
1,663	2,772	2,641	2,223	2,238	1,952
5,622	8,127	9,919	10,179	10,401	10,321
319	364	361	610	625	453
299	449	108	349	301	392
238	487	452	552	552	266
156	131	101	98	181	95
1,179	3,310	3,955	4,572	4,670	2,006
80	86	86	75	75	130
596	675	660	658	687	750
239	675	660	658	687	750
234	459	496	665	768	805
2,129	2,450	2,658	2,785	2,680	2,836
10,788	10,814	10,707	21,542	21,487	21,391
14	15	18	18	23	23
88	125	124	127	131	131
2,366	3,511	3,732	3,829	3,773	3,535
2,415	3,509	3,721	3,833	3,768	3,653
10,633	17,492	17,759	18,020	18,130	26,848
802	1,594	1,573	1,559	1,891	1,341
2,916	3,519	3,392	4,697	4,306	4,806
128,506	140,905	103,845	30,467	37,572	42,214
2,000	3,400	3,400	3,328	3,328	3,328
4,300	4,300	4,300	4,300	4,300	4,303
266	100	89	106	42	205
75	64	59	75	90	64
37	31	27	23	21	20
6	9	5	1	7	8
-	28	5	12	12	38
3	2	1	2	2	6
2	3	3	5	2	1
574	597	557	590	527	469
190	187	172	169	167	170
113	110	103	113	111	80
271	300	282	308	249	219
314	383	384	352	351	405

(continued)

Erie County, Ohio
Operating Indicators by Program/Department
Last Ten Years

	2024	2023	2022	2021
<i>Human Services</i>				
Veteran Services				
Number of Clients Served	181	178	236	137
Amount of Benefits Paid to County Residents	\$ 337,099	\$ 385,980	\$ 334,472	\$ 217,067
Jobs and Family Services				
Average Client Count - Food Stamps	8,671	9,026	8,265	9,581
Average Client Count - Day Care	308	220	219	200
Average Client Count - WIA	2,583	2,695	2,280	1,912
Average Client Count - Heating Assistance	-	-	-	-
Average Client Count - Job Placement	899	256	412	513
Children's Services				
Average Client Count - Foster Care	55	61	54	54
Average Client Count - Adoption	6	3	10	2
Child Support Enforcement Agency				
Total Child Support Collected	\$ 10,335,486	\$ 12,166,710	\$ 11,808,367	\$ 13,674,800
Percentage Collected	73%	72%	72%	72%
<i>Economic Development</i>				
CHIP Number of Projects	7	17	16	22
CDBG Number of Projects	2	-	1	-
Number of Related Infrastructure Projects	2	4	1	2
Sewer District				
Average Daily Sewage Treated	2,449,600	1,299,400	1,760,000	1,735,100
Number of Tap-Ins	14	17	13	82
Number of Customers	10,412	10,378	10,286	10,314
Water District				
Average Daily Water Treated	N/A	N/A	N/A	N/A
Average Daily Water Billed	3,922,265	3,723,786	3,801,106	3,725,106
Number of Tap-Ins	77	83	97	54
Number of Customers	10,774	10,726	10,624	10,636
Care Facility				
Private Pay Average Daily Census	21	9	8	7
Medicare Average Daily Census	6	4	3	5
Medicare Managed Care Average Daily Census	2	1	1	2
Medicaid Average Daily Census	73	81	74	69
Hospice Average Daily Census	8	6	5	5

Source: Erie County Departments and Offices

2020	2019	2018	2017	2016	2015
174	271	196	195	258	213
\$ 276,383	\$ 419,909	\$ 290,454	\$ 237,769	\$ 289,263	\$ 250,534
9,611	9,452	8,516	9,240	4,980	5,957
206	354	246	363	276	390
2,774	4,251	3,155	3,556	2,119	1,041
-	-	-	-	N/A	N/A
320	N/A	N/A	N/A	N/A	N/A
68	82	82	103	104	111
8	7	5	16	5	7
\$ 14,384,477	\$ 13,427,900	\$ 13,917,562	\$ 13,966,936	\$ 14,713,601	\$ 14,162,761
70%	1	71	72	79	71
31	19	28	-	23	26
3	-	20	8	4	4
1	1	3	39	11	5
2,625,700	2,465,400	1,631,400	1,843,900	1,724,800	1,718,000
27	32	77	337	43	55
10,215	10,289	10,154	10,080	9,732	9,902
N/A	N/A	N/A	N/A	N/A	N/A
3,651,263	3,495,759	3,902,271	3,626,849	3,640,364	3,617,000
65	63	42	41	83	54
10,458	10,163	10,390	10,345	10,311	10,832
11	16	19	14	16	18
7	5	6	7	7	8
1	1	1	1	1	1
79	89	94	91	95	91
9	10	4	3	1	5

Erie County, Ohio
Capital Asset Statistics by Program/Department
Last Ten Years

	2024	2023	2022	2021
General Government				
<i>Legislative and Executive</i>				
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
<i>Judicial</i>				
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
<i>Public Safety</i>				
Patrol Vehicles	64	55	50	50
Jail Capacity	106	106	111	111
Detention Center Capacity	36	36	36	36
Emergency Management Response Vehicles	1	1	1	1
<i>Public Works</i>				
Centerline Miles of Roads	140	140	140	140
Number of Bridges	137	137	137	138
Number of Culverts	662	662	662	661
Vehicles	32	32	32	32
<i>Health</i>				
Developmental Disabilities Buildings	1	1	1	1
Developmental Disabilities Buses and Vans	6	6	6	7
<i>Human Services</i>				
Job and Family Services Vehicles	9	11	7	6
Veterans Services Vehicles	3	3	3	3
<i>Sewer</i>				
Number of Treatment Facilities	2	2	2	3
Number of Pumping Stations	45	45	45	44
Total Lines (in miles)	152	152	152	144
<i>Water</i>				
Total Lines (in miles)	313	313	313	313

Source: Erie County

2020	2019	2018	2017	2016	2015
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	3,096
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
44	47	49	43	43	43
111	111	111	111	109	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	660	660
32	32	32	31	31	34
1	1	1	1	1	2
7	6	6	6	7	8
6	7	7	7	7	8
3	3	2	2	2	2
3	3	3	3	3	3
44	44	44	44	42	42
144	144	144	144	132	132
313	313	313	313	313	313

OHIO AUDITOR OF STATE KEITH FABER



ERIE COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/16/2025

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

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