

Issued by Deborah S. Nester
Williams County Auditor

Citizens of Williams County:

I am pleased to present the Williams County Citizens Annual Financial Report for the fiscal year ended December 31, 2011. The report provides a brief analysis of where County revenues come from and where those dollars are spent, as well as an overview of trends in the local economy. Above all, it is designed to present a more easily understandable financial report.



Information in this report has been taken from the 2011 Williams County Cash Basis Financial Report. The Cash Basis Financial Report was audited by the Auditor of State of Ohio

The Citizens Annual Financial Report, which has been generated internally by the Williams County Auditor's Office, summarizes the financial activities of the primary government of Williams County. The reports and statements contained in the Citizens Annual Financial Report condense and simplify our 2011 Cash Basis Financial Report for all Williams County funds and

account groups. The Citizens Annual Financial Report does not conform to Generally Accepted Accounting Principals (GAAP) and governmental reporting standards.

The Citizens Annual Financial Report of Williams County is presented as a means of increasing public confidence in County government and its elected officials through easier, more user-friendly financial reporting. As you review our Citizens Annual Financial Report, I invite you to share any questions, concerns or recommendations you may have.

Sincerely,

Deborah S. Nester

Deborah S. Nester
Williams County Auditor



Williams County Auditor's Office

Stewards of Public Funds

General Accounting/Fiscal Officer

As the County's chief financial officer, it is the Auditor's responsibility to:

- Account for the millions of dollars received by the County each year
- Issue payments for all County obligations – including the distribution of tax dollars to the townships, villages, school districts, libraries, and other County agencies.
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds.
- Administer the County payroll.
- Produce the County's annual financial report as required by law.

Weights and Measures

The County Auditor's office helps protect County residents and businesses by ensuring that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, meat and produce scales are checked regularly. Each year the County Auditor's office inspects more than 500 devices at 118 locations throughout the County.



Real Estate Taxes and Rates

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each government unit as authorized by the vote of the people. Rates are computed in strict accordance with procedures required by the Ohio Department of Taxation, Division of Equalization.

Each year, the County Auditor prepares the General Tax List. Your tax bill is based on the tax rate multiplied by your valuation on this tax list. This is your proportional share of the cost of operating your local government including schools, townships, villages and the County.

Under Ohio law, the amount of taxation without a vote of the people is limited to 10 mills (\$10 per \$1,000 of assessed valuation). County residents must approve by vote any additional real estate taxes, for any purpose. Your "tax rate" is the total of all these levies and bond issues.

Real Estate Appraisal and Assessment

Williams County has 25,882 separate parcels of property. It is the job of the County Auditor's office to ensure that every parcel is fairly and uniformly assessed for tax purposes. A general appraisal is conducted every six years and values are updated every three years (Triennial Update).

For taxation purposes, property owners are assessed at a rate of 35 percent of Fair Market Value. The County Auditor's office maintains a record of each parcel in the County. The records are open to the public and can be accessed on our website at: <http://www.co.williams.oh.us/auditor>.

The County Auditor also administers several important programs relating to property tax reductions for citizens including: Current Agricultural Use Value Program for agriculture, Homestead Exemption program for the elderly or disabled, and the 2 ½% Homesite Credit program for residential homeowners.

Mobile Home Assessment

The County Auditor's office is also charged with assessing taxes on Manufactured Housing (Mobile Homes). Under Ohio law, Mobile Home owners must register their homes with the County Auditor's office for tax purposes. The County Auditor assesses each Mobile Home annually and prepares a tax list. The Mobile Home tax is distributed back to the local taxing districts (municipalities, townships, schools, and county) in the same manner as Real Estate taxes.

Licensing

Licenses for dogs, kennels, vendors, and cigarettes are all issued by the County Auditor's office. Williams County issued 5,016 dog licenses in 2011. Vendor licenses authorize businesses to sell tangible property to the public and collect sales tax, of which one and a half percent is returned to the County for use on the local level.



Department of Aging - Bryan Senior Center

WILLIAMS COUNTY OFFICES



Hillside Country Living



Engineer's Office

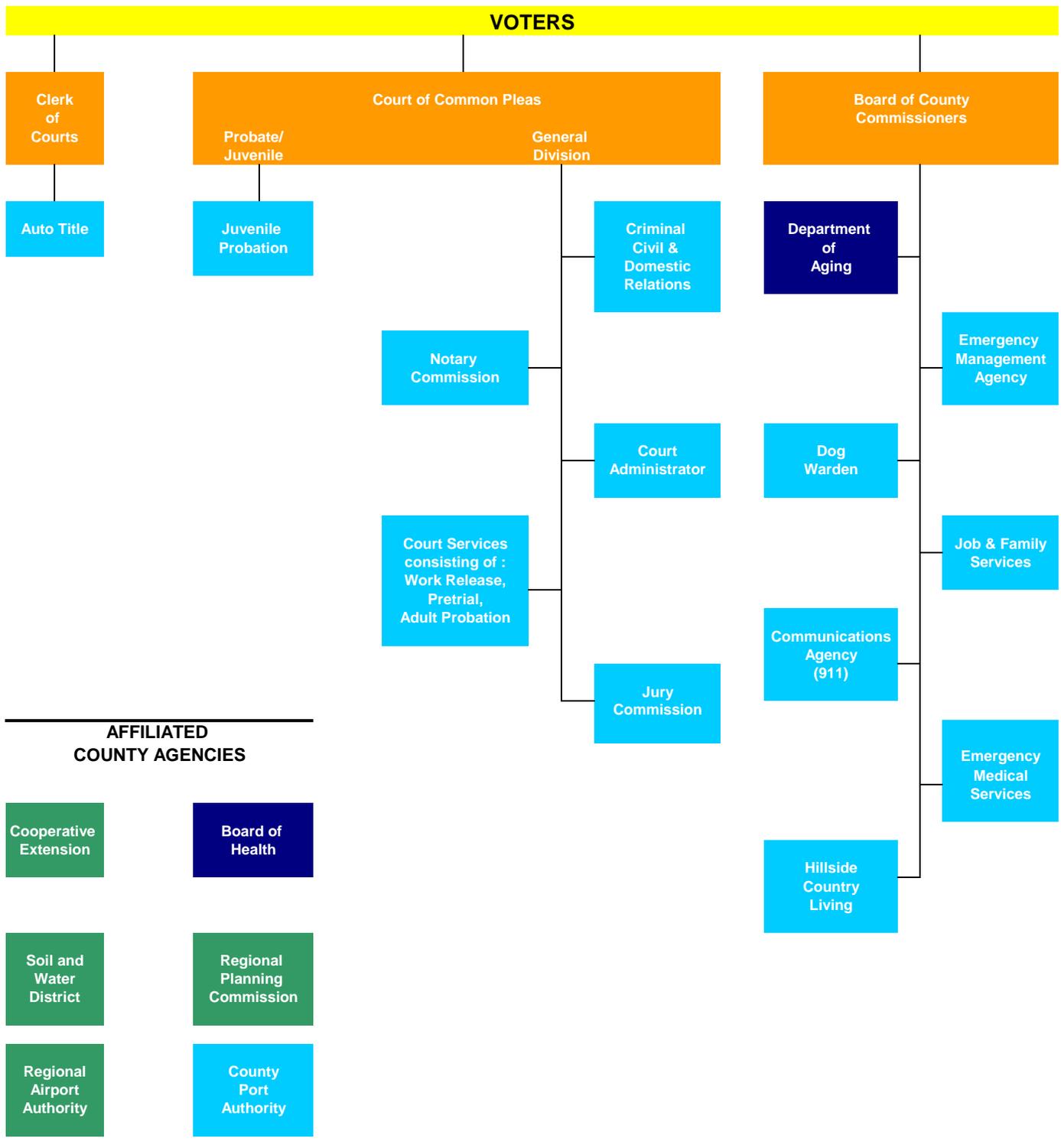


Sheriff's Office/Safety Building



EMS Office

Your Williams County Government

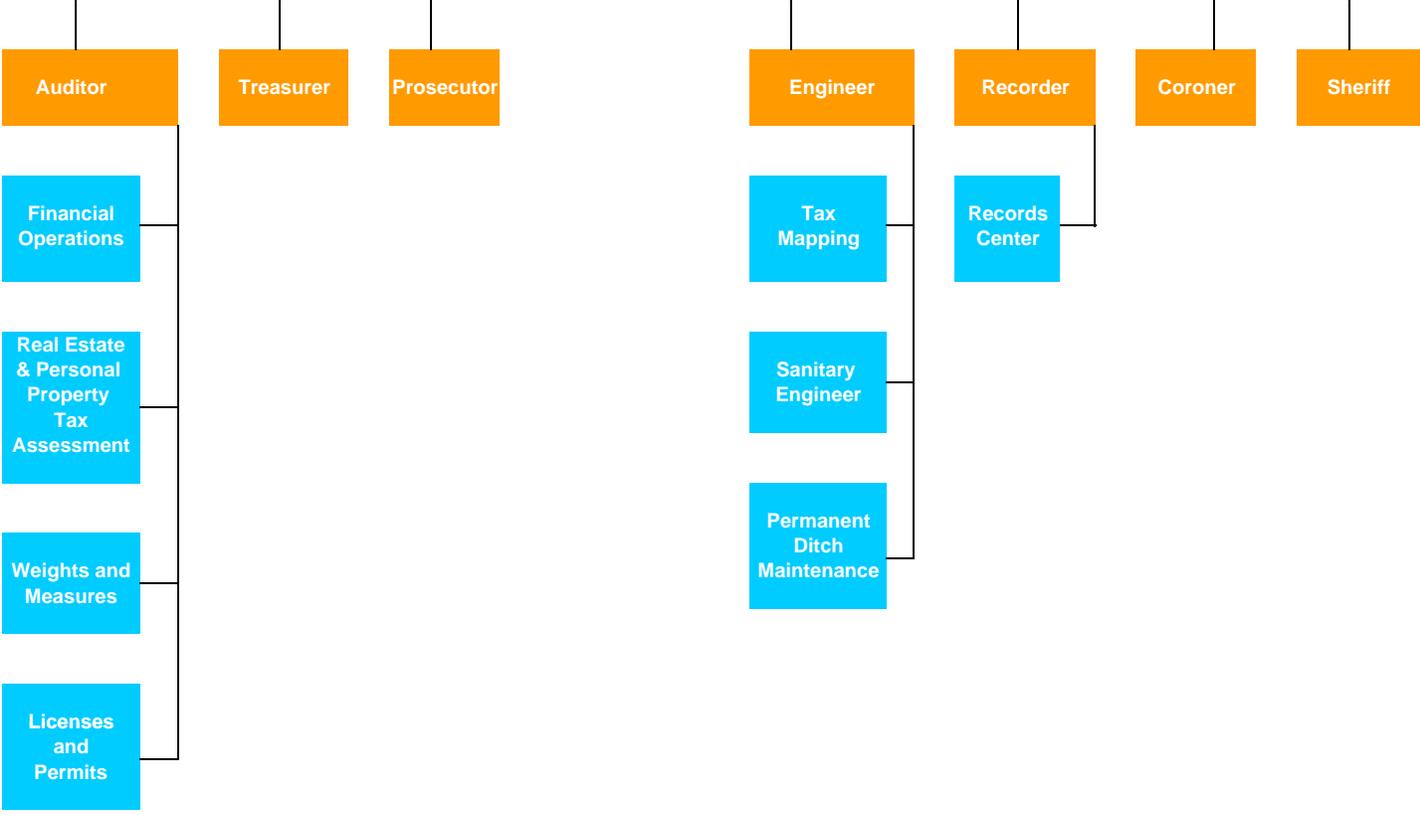


KEY

- Voted levy provides some or all of the funding
- County provides some or all of the funding
- Elected Officials
- Administrative Jurisdiction



VOTERS



COUNTY COMMISSIONS

Northwest Ohio Rail Commission	County Budget Commission	Board of Revision	Data Processing Board	County Records Commission	Veterans Service Commission	Williams County Board of Elections
Appointed By: Board of Commissioners	Includes: Auditor Treasurer Prosecutor	Includes: Auditor Treasurer Pres of Board of Comm.	Includes: Auditor Treasurer Commissioner Recorder Clerk of Courts Records Center Board of DD	Includes: Auditor Recorder Prosecutor Clerk of Courts Pres. Of Board of Commissioners	Appointed By: Common Pleas Court Judges	Appointed By: Democratic Party Republican Party Secretary of State

COUNTY BOARDS

Alcohol, Drug Addiction and
Mental Health Services

Williams County Board of
Developmental Disabilities

A Brief History of Williams County

Williams County was formed in 1820 from Old Indian Territory and organized in 1824 with Defiance as its county seat. In 1840, the county seat was relocated to the newly created town of Bryan, a more central location. The County is named after David Williams, a Revolutionary War hero, and one of the captors of Major Andre, the British Spy.

County Government

The elected three-member Board of Commissioners acts as both legislative and executive branch of County Government. Each Commissioner serves a four year term. In addition to the County Auditor who serves as chief fiscal officer, there are seven other elected officials, serving four year terms, who operate separately as set forth by Ohio Revised Code. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, and Treasurer. Williams County elects three Judges, one serving Common Pleas Court, another serving Probate/Juvenile Court, and the third serving Municipal Court. Each Judge serves a six year term.

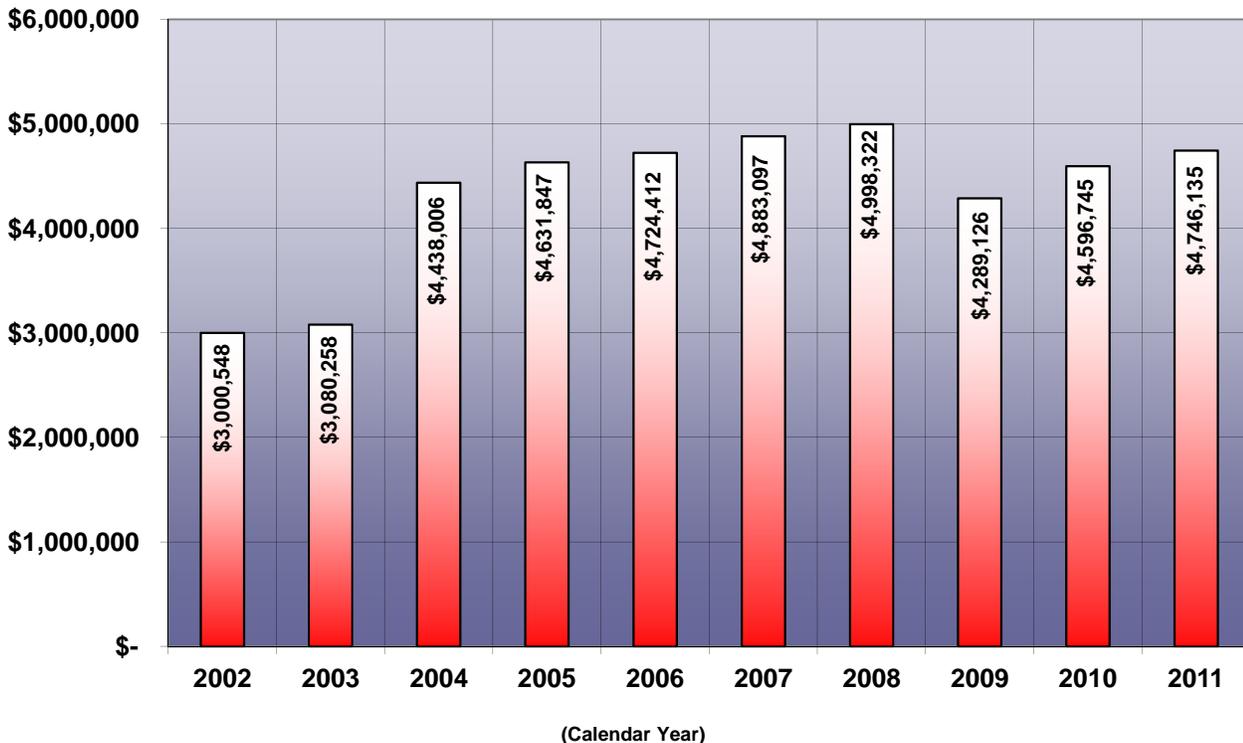
Williams County Unemployment Rate Decreases in 2011

The County's unemployment rate for 2011 averaged 10.5% as compared to a state average of 8.6% and a national average of 8.9%. In 2010, the county's unemployment rate was higher at 12.9% as compared to a state average of 10.1% and national average of 9.6%. Over the past ten years, the county's unemployment rate has ranged from a low of 6.0% in 2006 to 15.7% in 2009.

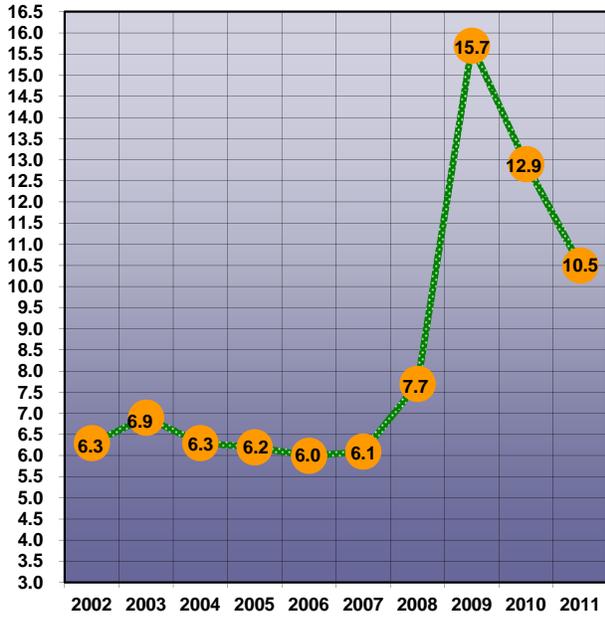
Economic Statistics

- Sales tax revenue for Williams County in 2011 totaled \$4,746,135 as compared to \$4,596,745 in 2010. This represents an increase of \$149,390 or 3.2%.
- Real & Personal Property values have decreased .14% over the past five years. However, from 2010 to 2011, values increased by .56%.
- Real & Personal Property tax collections have decreased by 3.80% over the past five years. However, property tax collections in 2011 did increase by \$1,769,338 or 6.3% as compared to 2010.

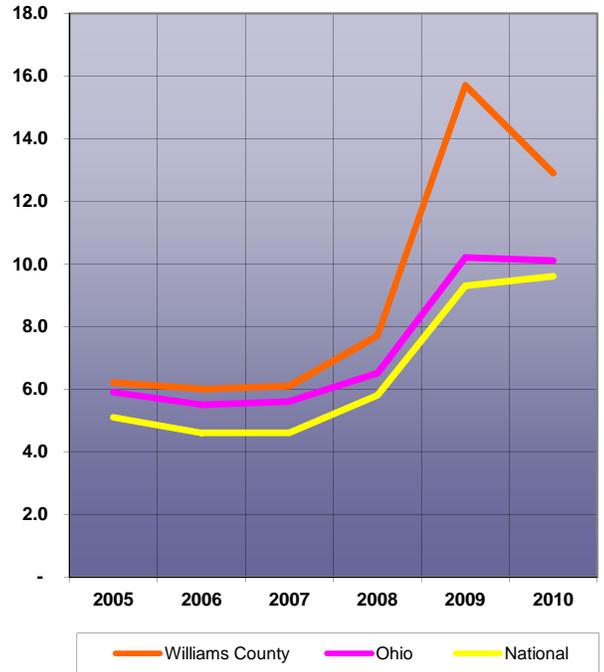
Williams County Sales Tax Revenue



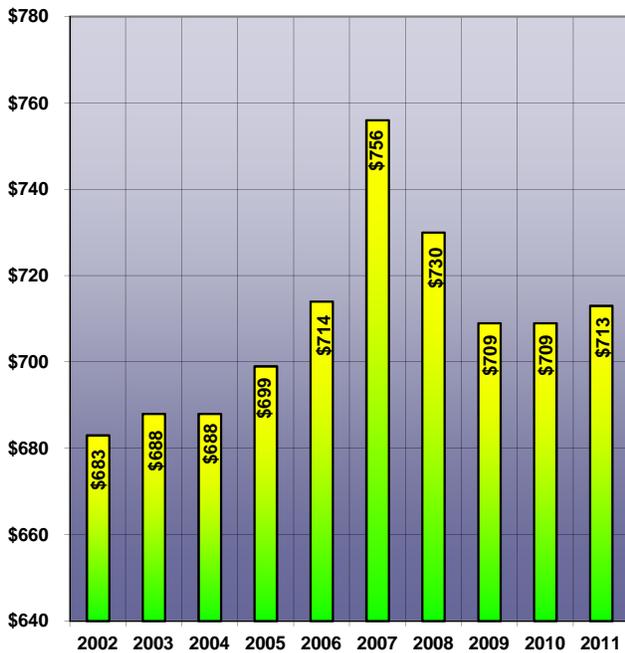
**Williams County
Average Unemployment Rates**



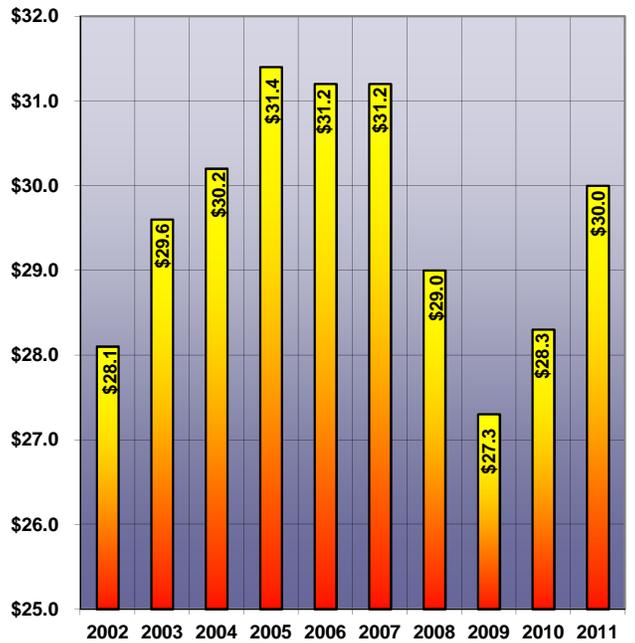
**National, State and County
Unemployment Rates**



**Assessed Taxable Property Values
(in millions)**



**Real & Personal Property Tax Collections
(in millions)**



County General Fund Expenditure Statement

General Fund Expenditures

	2009	2010	2011
Assessing Personal Property	\$132	\$67	\$1
Auditor	151,215	144,309	142,994
Auditor-Weights & Measures	11,744	11,916	11,949
Bureau of Inspections	41,482	31,618	50,977
Commissioners	241,514	241,485	271,439
Courthouse	522,841	537,030	567,582
Elections Board	156,388	178,005	169,950
Miscellaneous	35,454	25,103	73,837
Planning Commission	100	100	150
Prosecutor	320,518	320,804	329,450
Records/Imaging	35,768	38,447	5,826
Records Center	81,897	77,166	103,984
Recorder	127,351	139,528	109,835
Taxes/Other	98,501	105,460	102,841
Treasurer	109,922	107,296	107,720
Total Legislative & Executive	1,934,827	1,958,334	2,048,535
Adult Probation	93,355	94,658	105,935
Clerk of Courts	184,417	182,060	173,634
Common Pleas Court	254,425	230,922	231,052
Court of Appeals	20,288	20,814	18,301
Jury Commission	1,139	1,044	1,133
Juvenile Probation	329,762	355,875	373,137
Law Library	4,118	0	0
Miscellaneous	116	148	117
Municipal Court	92,052	100,935	108,634
Probate Court	112,938	107,443	119,882
Total Judicial	1,092,610	1,093,899	1,131,825
Communications Agency	440,053	434,220	429,432
Coroner	69,809	73,064	66,556
Emergency Management	112,862	99,854	171,303
LEPC/Hazmat	0	0	1,378
Sheriff	1,331,303	1,340,251	1,323,307
Sheriff-MAN Unit	8,277	53,342	15,445
Miscellaneous	1,410,280	1,463,424	1,407,858
Total Public Safety	3,372,584	3,464,155	3,415,279
Engineer-Ditches	193,572	106,468	74,143
Engineer-Office Expense	65,000	115,268	137,396
Mapping Department	38,239	31,777	35,696
Total Public Works	296,811	253,513	247,235
Health	42,402	69,374	77,100
Total Health	42,402	69,374	77,100
Children's Services	100,000	150,000	267,320
Miscellaneous	0	0	0
Public Assistance	81,533	80,416	76,898
Veteran Services	75,692	75,482	67,640
Veteran Services Commission	241,452	213,980	260,117
Total Human Services	498,677	519,878	671,975
Employee Health Insurance	880,672	931,939	945,387
Total Employee Health Insurance	880,672	931,939	945,387
Grant - Soil & Water	123,035	118,889	114,889
Total Conservation & Recreation	123,035	118,889	114,889
WEDCO	46,541	53,520	61,275
Total Economic Development	46,541	53,520	61,275
Agriculture	153,988	92,994	123,300
Airport	47,404	45,000	50,000
Miscellaneous	175,165	185,314	184,678
Total Other /Miscellaneous	376,557	323,308	357,978
Miscellaneous	2,738	301	1,886
Total Capital Outlay	2,738	301	1,886
Principal	11,118	11,336	11,772
Interest	9,342	9,023	8,569
Total Debt	20,460	20,359	20,341
Total Expenditures	\$8,687,914	\$8,807,469	\$9,093,705

Financial Activity Statement

Summary

The Financial Activity Statement, known in accounting terms as the "Income Statement," provides a record of the money received and spent during the year. Explanations of specific Resources and Services are provided on the following pages.

Williams County 2011 Financial Activity Statement of Governmental Funds	
Resources Received	
Property Taxes	\$4,527,883
Sales Tax	4,746,135
Charge for Services	5,049,182
Licenses & Permits	94,264
Fines & Forfeitures	294,163
Intergovernmental Revenue	13,593,057
Special Assessments	830,617
Investment Income	139,248
Miscellaneous	1,476,567
Total	\$30,751,116
Total Net Other Financing	1,588,137
Total Resources Received	\$32,339,253
Services Rendered	
Legislative & Executive	2,685,145
Judicial	1,735,359
Public Safety	3,601,620
Public Works	4,638,034
Health	1,318,799
Human Services	10,158,734
Conservation & Recreation	114,889
Economic Dev. & Assistance	1,011,554
Employee Health Insurance	945,387
Other/Miscellaneous	359,298
Capital Outlay	3,211,145
Debt Service	2,519,403
Total Services Rendered	\$32,299,367
Resources Received over Services Rendered	\$39,886

Resources

Resources received are monies the County receives from a variety of sources in order to pay for the Services it provides.

Taxes are resources that include sales tax, real estate tax, personal property tax, and a variety of other smaller taxes.

Charge for Services are resources from various County departments and agencies for fees paid to them by the public such as court costs and fees for the recording of deeds and transferring property.

Licenses & Permits are revenues from the selling of vendor licenses, dog licenses and other items.

Fines & Forfeitures are the resources derived from fines levied in the Courts and money received from a variety of forfeitures, including drug arrests and seized property.

Intergovernmental Revenues are resources received from direct grants and funding from the State of Ohio and Federal Government.

Special Assessments are amounts levied on real estate tax bills by the County and other local governments for providing improvements such as ditches, water and sewer services, curbs and lighting.

Investment Income is the earnings of the County Treasurer's investments.

Miscellaneous Revenues include refunds, reimbursements, proceeds from notes and donations.

Services Rendered

Services rendered are the monies expended to provide services to citizens.

Legislative & Executive expenditures are the expenses incurred for administrative offices including the Auditor, Commissioners, Prosecutor, Recorder, Treasurer and other similar departments.

Judicial expenditures are the costs of administering justice through the Williams County Courts, which include the Courts of Common Pleas, Probate, Juvenile and Domestic Relations.

Public Safety expenditures are the costs of the Coroner and Sheriff Department.

Public Works expenditures are the costs incurred to maintain County roads and bridges.

Health expenditures are those services to maintain public health.

Human Services expenses are the costs to operate the Department of Job & Family Services and the Children Services Board.

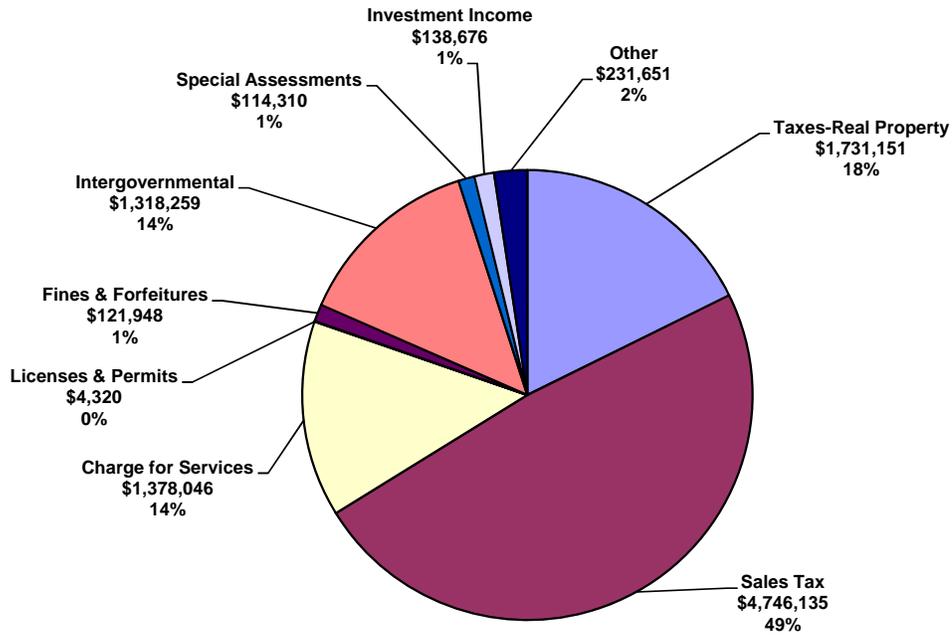
Economic Development & Assistance expenditures are primarily from Community Development Block Grants (CDBG) provided to local business, government, and home owners to promote development in Williams County.

Employee Health Insurance expenditures are the costs to provide insurance coverage for medical and dental benefits to the employees of the County.

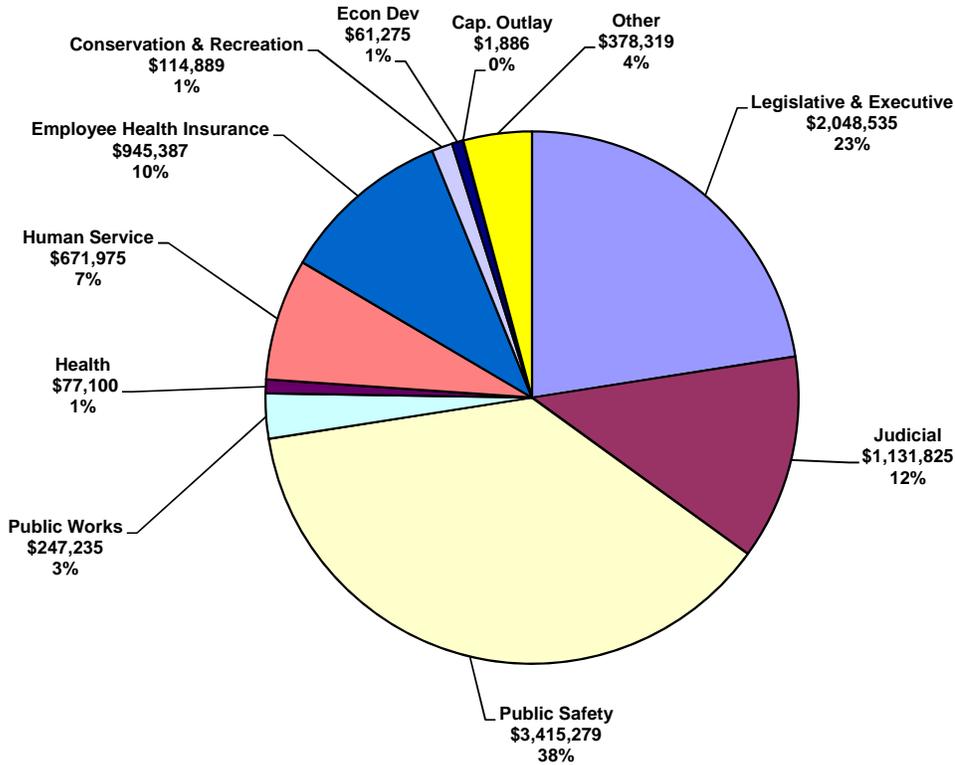
Capital Outlay are expenditures for the purchase, acquisition and construction of improvements to County buildings, land, equipment, and vehicles.

Debt Service expenditures are the costs of paying interest and principal on County Debt.

General Fund Revenues - Calendar Year 2011



General Fund Expenditures - Calendar Year 2011





Williams County 2011 Summary of Debt Obligations				
	Balance at 1/01/11	Additions	Reductions	Balance at 12/31/11
General Obligations	\$500,000		\$500,000	0
USDA Special Assessment	738,955	0	14,198	724,757
USDA Revenue Bonds	4,939,196	652,000	158,884	5,432,312
OPWC Loans	428,072	0	128,421	299,651
OWDA Loans	3,515,765	898,614	319,306	4,095,073
Sanitary Sewer Improvement Note	840,000	0	840,000	0
County Facilities Improvement Note	150,000	0	50,000	100,000
Court of Appeals Loan	200,560	0	11,772	188,788
Equipment Loans/Leases	427,440	0	346,080	81,360
Total	\$11,739,988	\$1,550,614	\$2,368,661	\$10,921,941

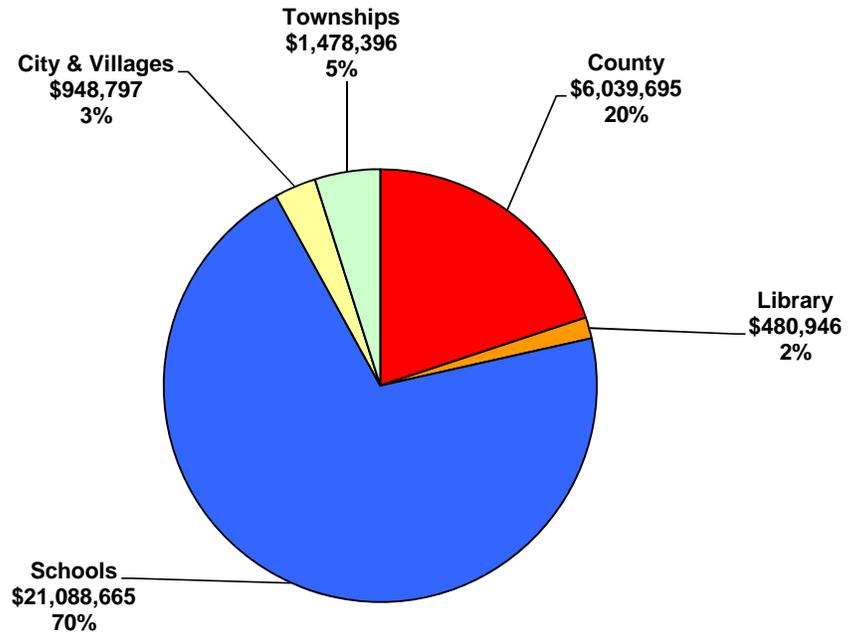
Year 2010 Census Information Townships and Villages within Williams County			
	Population		Population
Alvordton Village	0	Madison Township	987
Blakeslee Village	96	Millcreek Township	802
Brady Township	931	Montpelier Ex. Village	4,072
Bridgewater Township	1,474	Northwest Township	1,236
Bryan City	8,545	Pioneer Village	1,380
Center Township	2,874	Pulaski Township	2,357
Edgerton Village	2,012	Springfield Township	1,812
Edon Village	834	St. Joseph Township	815
Florence Township	1,096	Stryker Village	1,335
Holiday City Village	52	Superior Township	1,393
Jefferson Township	1,868	West Unity Village	1,671
		County Total	<u>37,642</u>

Source: U.S. Census Bureau Website

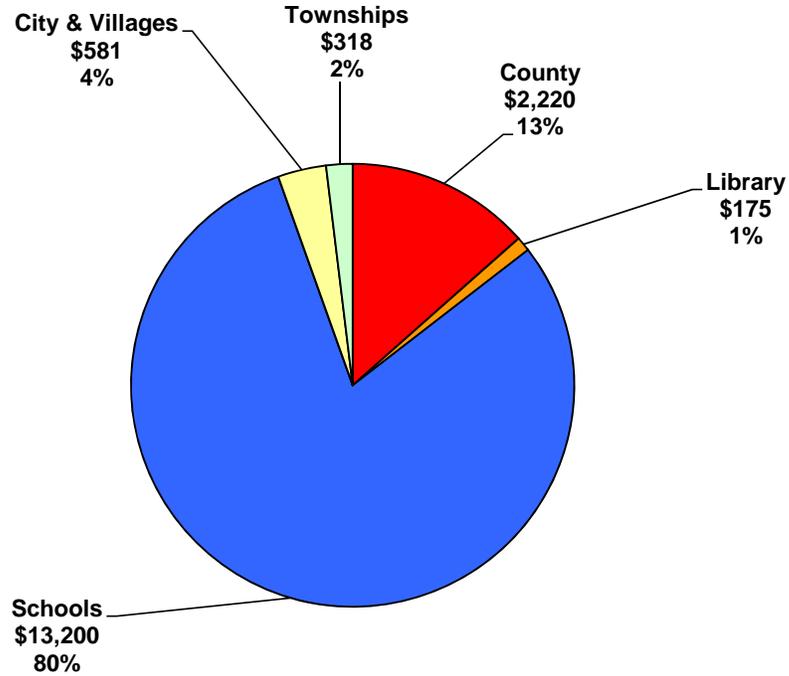
Note: Village populations are not included in township figures.



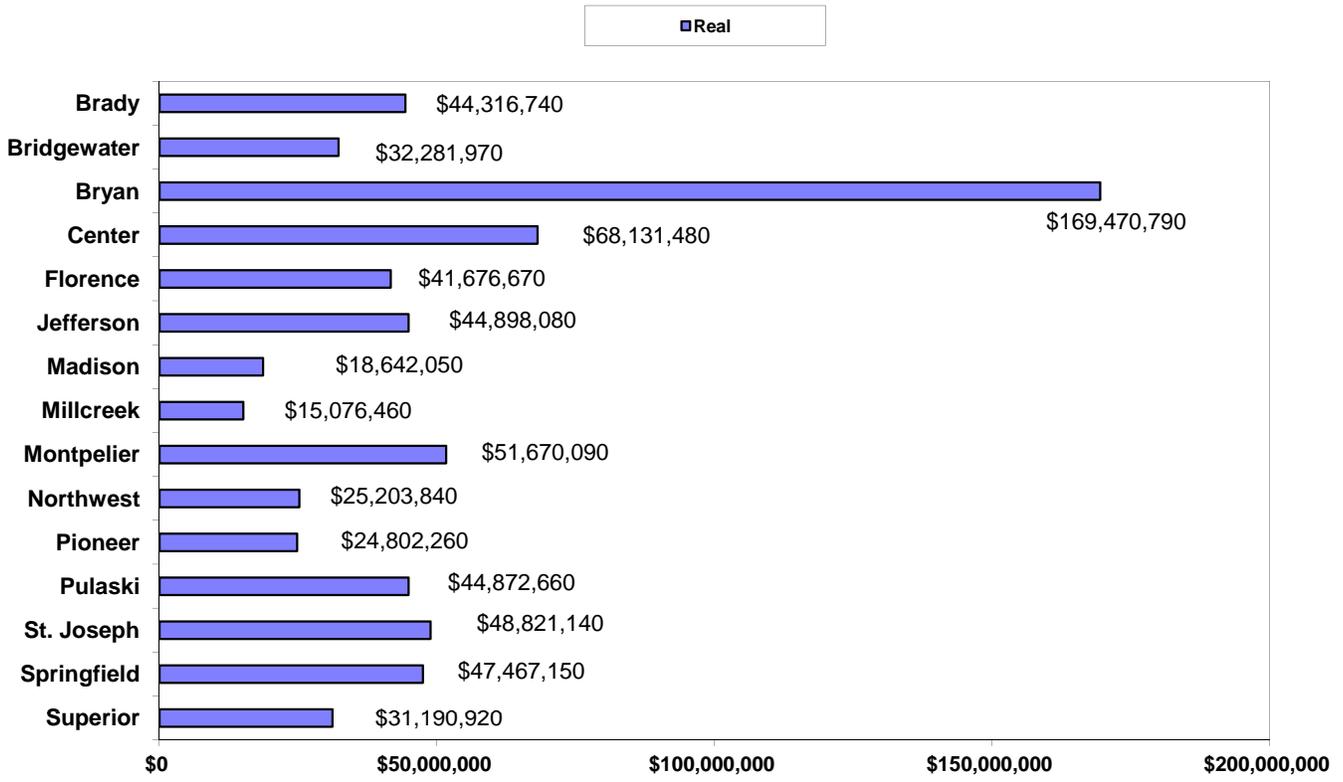
Real Estate Tax Revenue - Calendar Year 2011



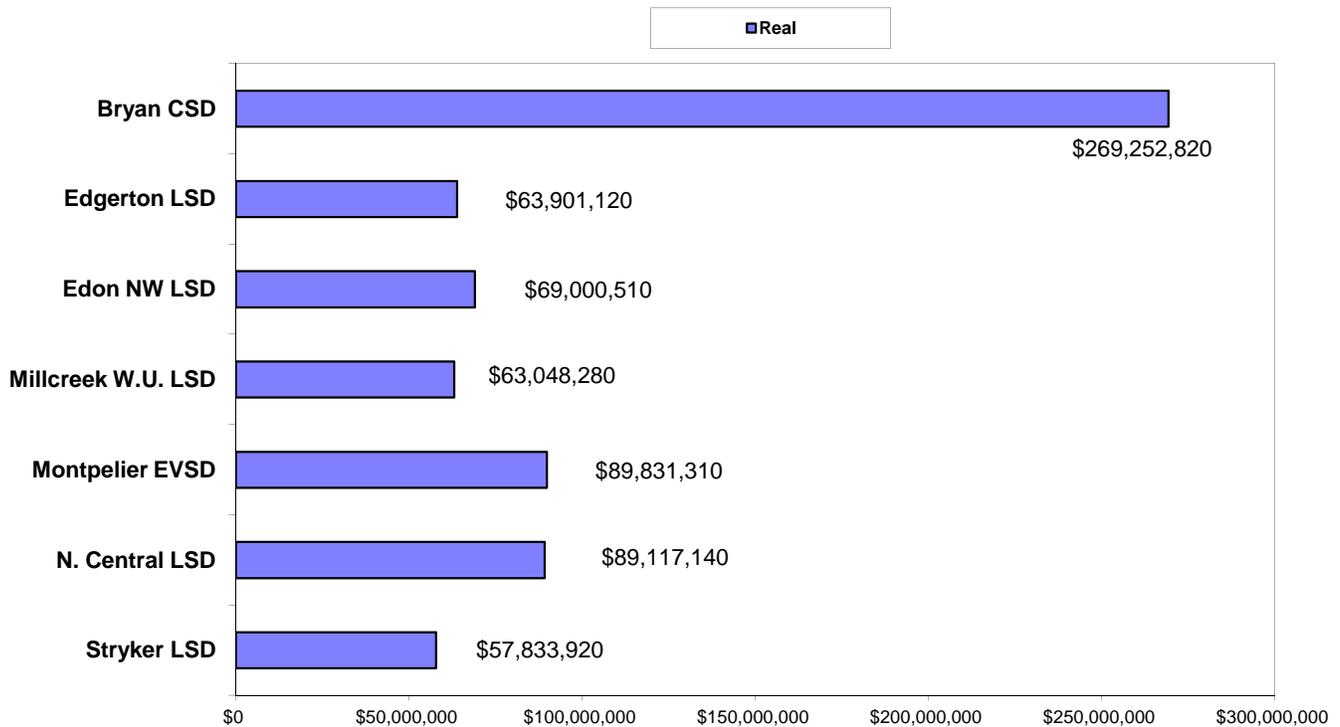
Personal Property Tax Revenue - Calendar Year 2011



Williams County Township Valuations - Tax Year 2011



Williams County School District Valuations - Tax Year 2011



Williams County Elected Officials

Deborah S. Nester
Auditor

Kimberly L. Herman
Clerk of Courts

Dr. Kevin Park
Coroner

Brian A. Davis
Commissioner

Lewis D. Hilkert
Commissioner

Alan L. Word
Commissioner

J. T. Stelzer
Common Pleas Court Judge

Dennis M. Bell
Engineer

Steven R. Bird
Probate and Juvenile Judge

Thomas A. Thompson
Prosecutor

Patsy A. Mealer
Recorder

Kevin A. Beck
Sheriff

Sharon L. Helbig
Treasurer

Williams County Office Directory

<u>Department</u>	<u>Phone Number</u>	<u>Fax Number</u>
Adult Probation	636-4722	636-8532
Auditor	636-5639	636-8584
Clerk of Courts	636-1551	636-7877
Commissioners	636-2059	636-0643
Common Pleas Court	636-2644	636-9886
Communications Agency	636-8497	636-3170
Department of Aging	633-4317	633-4319
Dog Warden	636-4659	636-3170
Election Board	636-1854	636-2975
E.M.S.	636-6751	636-0554
Engineer	636-2454	636-8687
Enrichment Center	485-8331	485-5495
Health Department – Bryan – Satellite Office	636-8754	636-8107
Health Department – Montpelier – Main Office	485-3141	485-5420
Hillside Country Living	636-4508	636-1269
Job & Family Services	636-6725	636-8843
Juvenile Probation	636-2934	636-3200
Planning Commission	636-2454	636-8687
Probate Court	636-1548	636-5405
Prosecutor	636-4411	636-3919
Recorder	636-3259	636-6940
Record's Department	636-8253	636-3984
Sheriff	636-3151	636-2935
Soil & Water	636-9395	636-8645
Title Department	636-1915	636-1861
Tax Mapping	636-2454	636-8687
Treasurer	636-1850	636-8584
Veterans Commission	636-8812	636-7306
Victim's Assistance	636-6195	636-0481



I would like to thank you for taking the time to read about the financial activity in Williams County. It is our goal in the Auditor's Office to continue serving the citizens of Williams County in a professional and friendly manner, as well as being a responsible public servant.

Deborah S. Nester
Williams County Auditor

Questions, comments or suggestions regarding this report can be directed to the County Auditor's Office at (419) 636-5639. This report, a variety of other information, as well as e-mail capabilities can be found at the County's web-site at: www.co.williams.oh.us/auditor