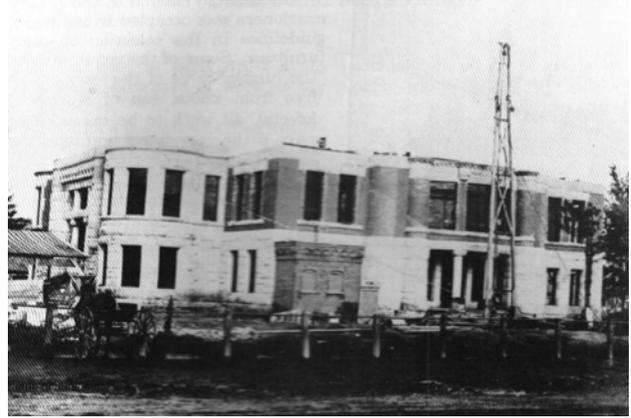




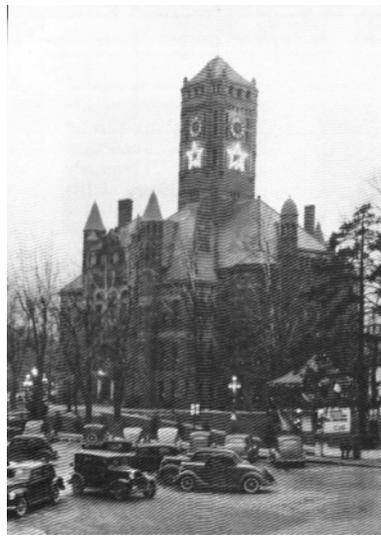
Courthouse 1842-1889



Courthouse 1889 (in progress)



Courthouse Complete



Christmas Decorations 1942



Present day



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, 2012. 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 2012 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 2012 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 136 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 25,886 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 5,269 dog licenses in 2012. 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.

WILLIAMS COUNTY COURTHOUSE



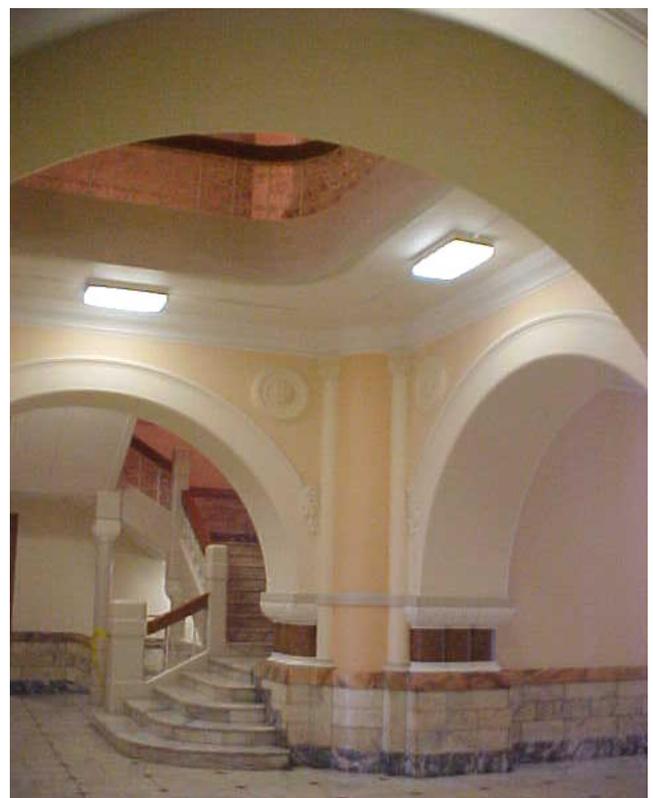
Face in Fresco - Second Floor



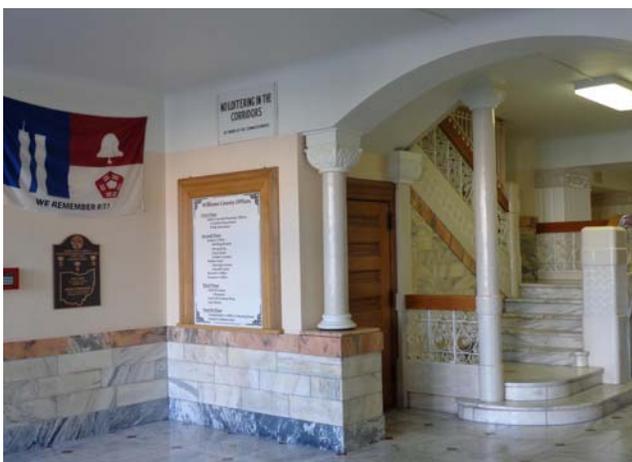
George Washington Statue - West Entrance



East Staircase - Second Floor

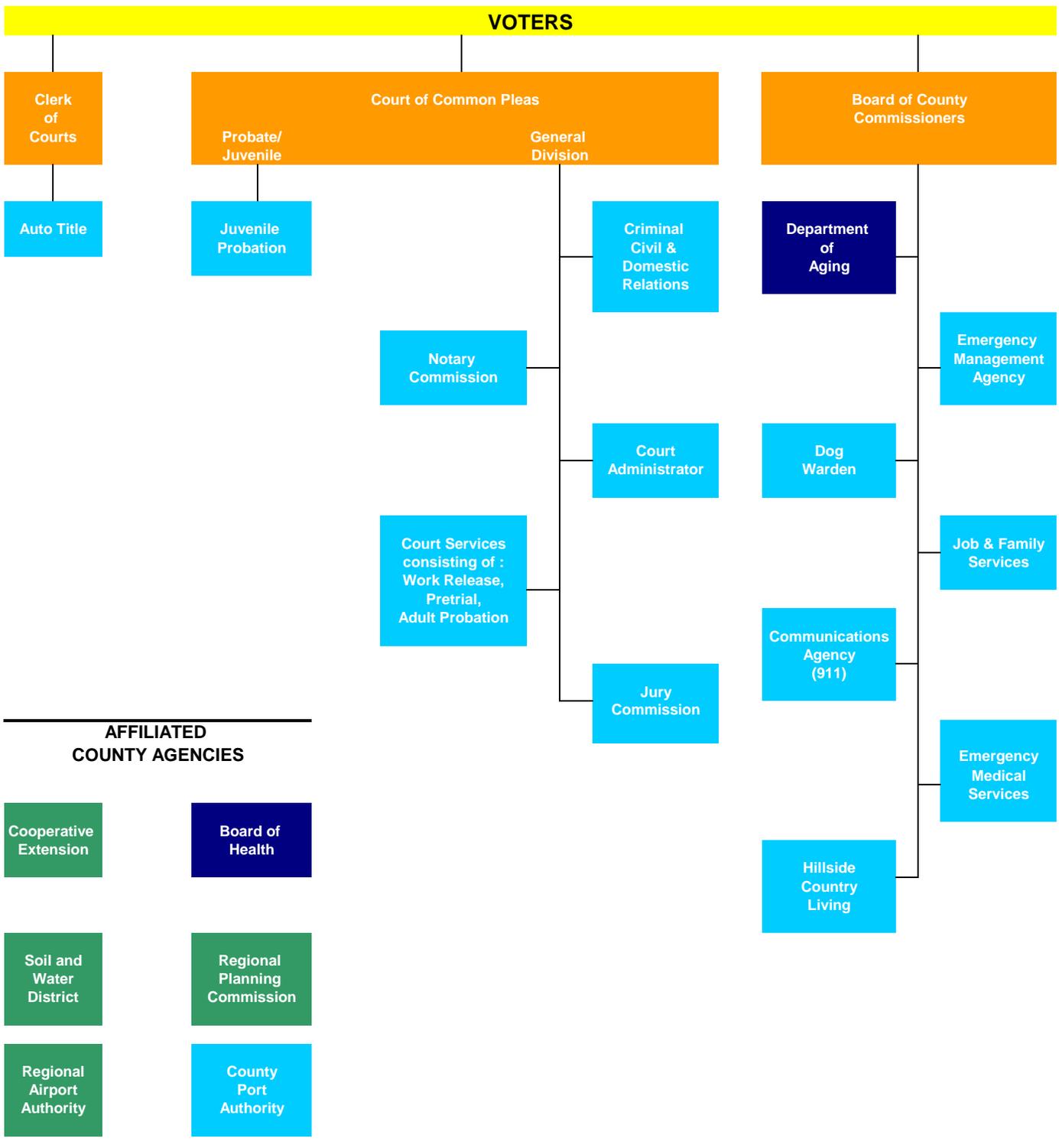


West Staircase & Arches - Second Floor



West Entrance

Your Williams County Government

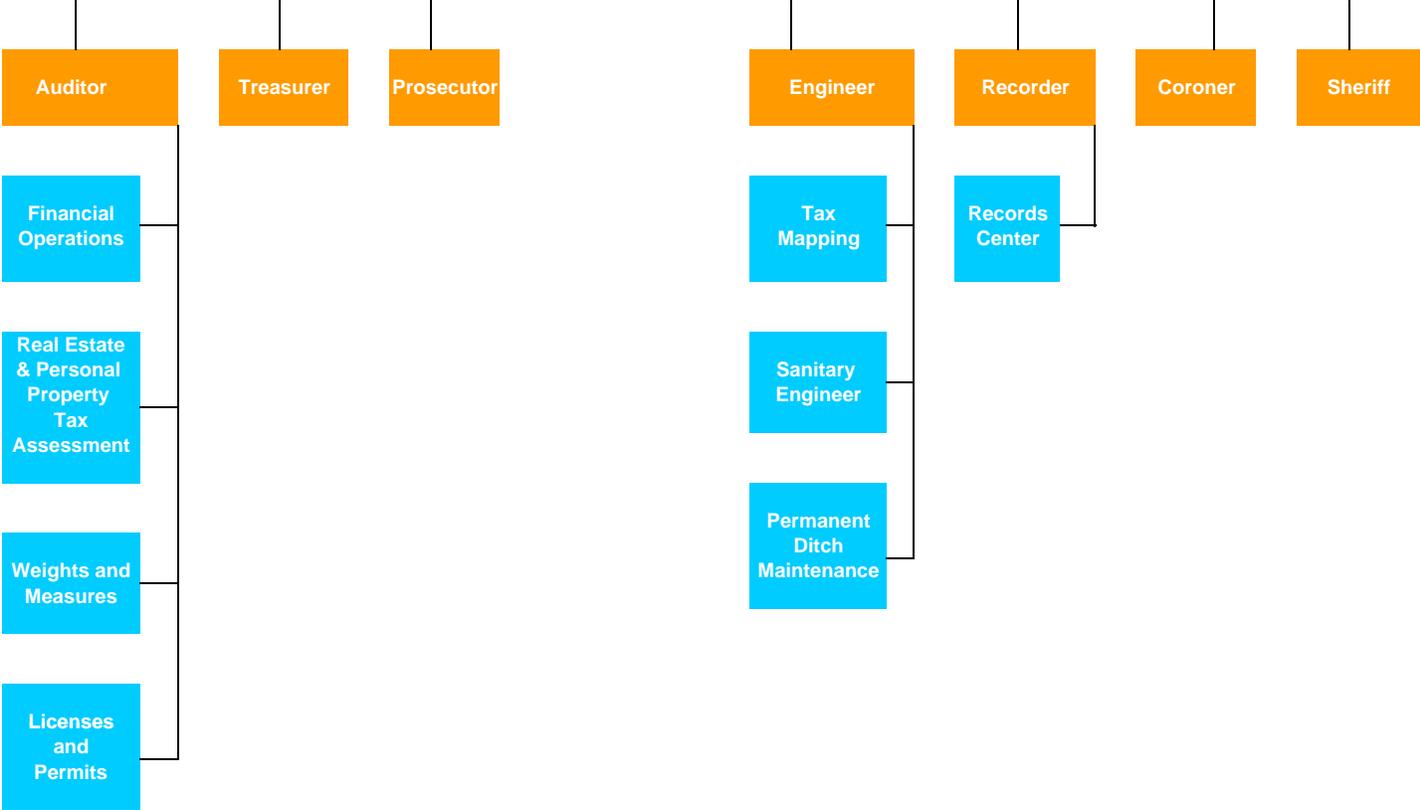


KEY

- 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.

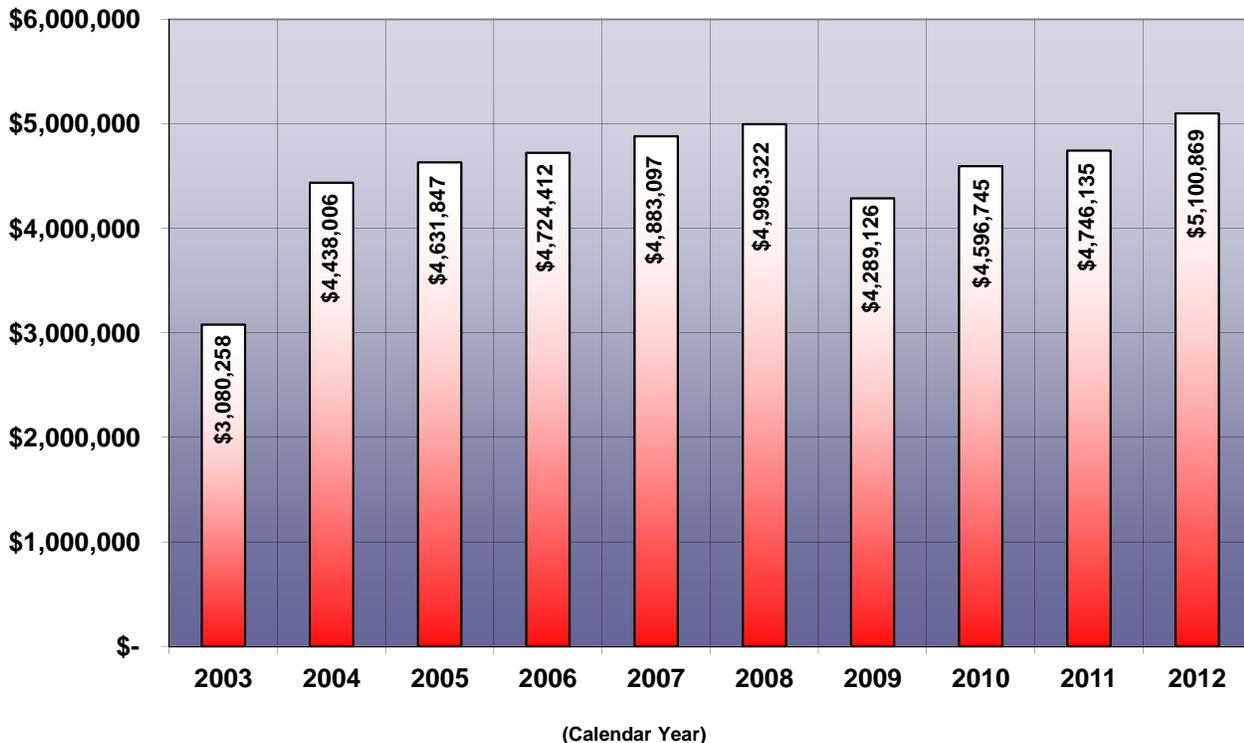
Williams County Unemployment Rate Decreases in 2012

The County's unemployment rate for 2012 averaged 7.6% as compared to a state average of 7.2% and a national average of 8.1%. In 2011, the county's unemployment rate was higher at 10.5% as compared to a state average of 8.6% and national average of 8.9%. 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.

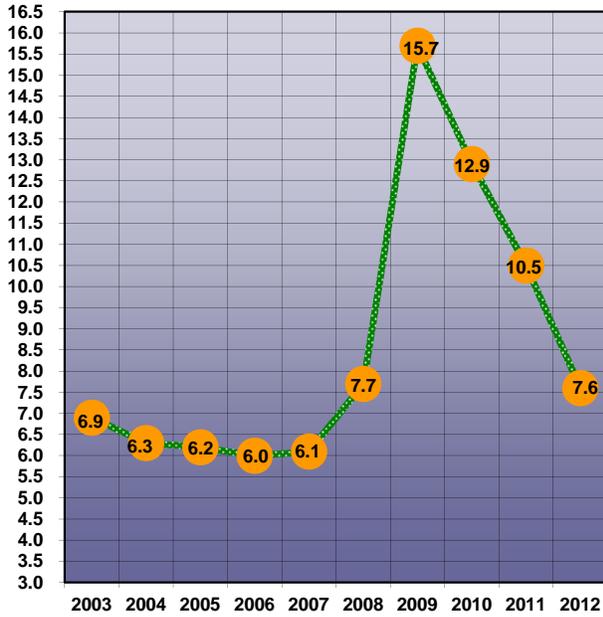
Economic Statistics

- Sales tax revenue for Williams County in 2012 totaled \$5,100,869 as compared to \$4,746,135 in 2011. This represents an increase of \$354,734 or 7.5%.
- Real Property values have decreased 6.2% over the past five years. From 2011 to 2012, values decreased by .65%
- Real & Personal Property tax collections have decreased by 3.06% over the past five years. However, property tax collections in 2012 did increase by \$200,038 or .67% as compared to 2011.

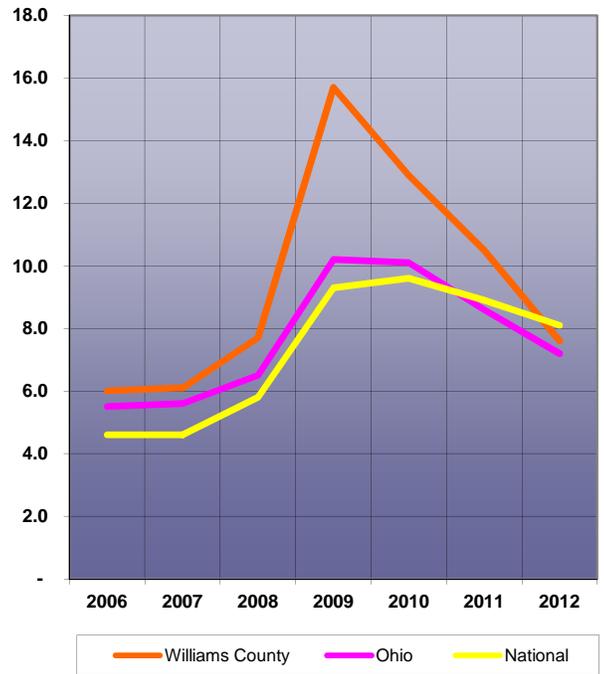
Williams County Sales Tax Revenue



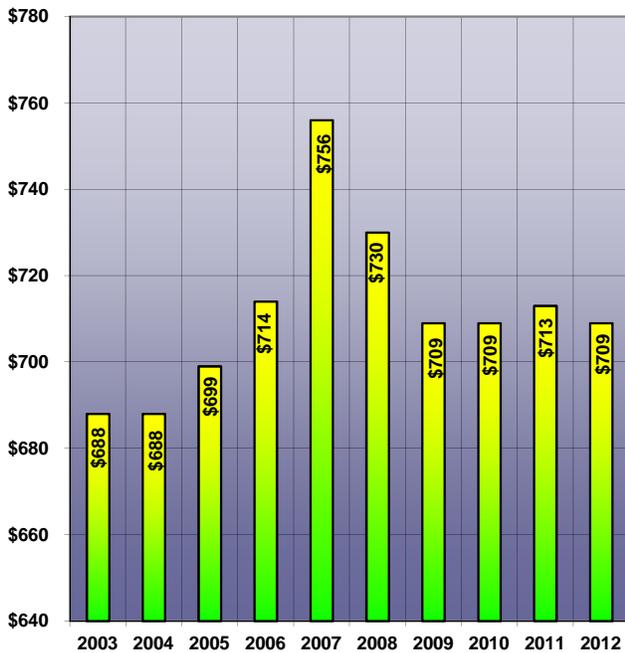
**Williams County
Average Unemployment Rates**



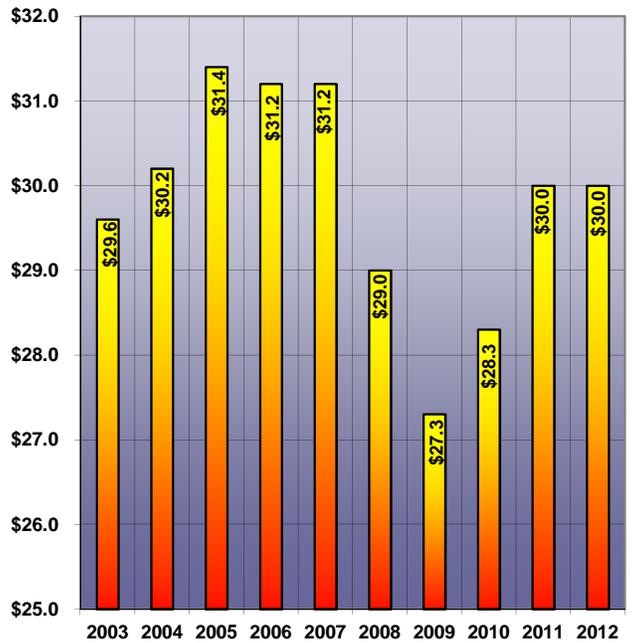
**National, State and County
Unemployment Rates**



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



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



County General Fund Expenditure Statement

General Fund Expenditures

	2010	2011	2012
Assessing Personal Property	\$67	\$1	\$0
Auditor	144,309	142,994	138,647
Auditor-Weights & Measures	11,916	11,949	10,592
Bureau of Inspections	31,618	50,977	53,136
Commissioners	241,485	271,439	270,842
Courthouse	537,030	567,582	566,657
Elections Board	178,005	169,950	197,967
Miscellaneous	25,103	31,938	34,109
Planning Commission	100	150	172
Prosecutor	320,804	329,450	299,698
Records/Imaging	38,447	5,826	0
Records Center	77,166	103,984	77,265
Recorder	139,528	109,835	123,667
Taxes/Other	105,460	102,841	100,766
Treasurer	107,296	107,720	98,572
Total Legislative & Executive	1,958,334	2,006,636	1,972,090
Adult Probation	94,658	105,935	80,041
Clerk of Courts	182,060	173,634	186,700
Common Pleas Court	230,922	231,052	203,925
Court of Appeals	20,814	18,301	16,738
Jury Commission	1,044	1,133	1,150
Juvenile Probation	355,875	373,137	350,035
Miscellaneous	148	117	178
Municipal Court	100,935	108,634	105,602
Probate Court	107,443	119,882	98,116
Total Judicial	1,093,899	1,131,825	1,042,485
Communications Agency	434,220	429,432	398,710
Coroner	73,064	66,556	61,180
Emergency Management	99,854	171,303	189,951
LEPC/Hazmat	0	1,378	0
Sheriff	1,340,251	1,323,307	1,157,994
Sheriff-MAN Unit	53,342	15,445	0
Miscellaneous	1,463,424	1,407,858	1,316,806
Total Public Safety	3,464,155	3,415,279	3,124,641
Engineer-Ditches	106,468	74,143	129,101
Engineer-Office Expense	115,268	137,396	115,338
Mapping Department	31,777	35,696	33,041
Total Public Works	253,513	247,235	277,480
Health	69,374	77,100	84,072
Total Health	69,374	77,100	84,072
Children's Services	150,000	267,320	400,000
Public Assistance	80,416	76,898	72,273
Veteran Services	75,482	67,640	0
Veteran Services Commission	213,980	260,117	363,887
Total Human Services	519,878	671,975	836,160
Employee Health Insurance	931,939	945,387	939,489
Total Employee Health Insurance	931,939	945,387	939,489
Grant - Soil & Water	118,889	114,889	61,800
Total Conservation & Recreation	118,889	114,889	61,800
WEDCO	53,520	61,275	111,925
Total Economic Development	53,520	61,275	111,925
Agriculture	92,994	123,300	63,300
Airport	45,000	50,000	136,577
Miscellaneous	185,314	184,678	199,905
Total Other /Miscellaneous	323,308	357,978	399,782
Miscellaneous	301	1,886	0
Total Capital Outlay	301	1,886	0
Principal	11,336	11,772	12,208
Interest	9,023	8,569	8,098
Total Debt	20,359	20,341	20,306
Total Expenditures	\$8,807,469	\$9,051,806	\$8,870,230

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 2012 Financial Activity Statement of Governmental Funds	
Resources Received	
Property Taxes	\$4,694,132
Sales Tax	5,100,869
Charge for Services	5,578,924
Licenses & Permits	110,647
Fines & Forfeitures	398,739
Intergovernmental Revenue	12,878,841
Special Assessments	793,506
Investment Income	112,224
Miscellaneous	1,155,243
Total	\$30,823,125
Total Net Other Financing	30,070
Total Resources Received	\$30,853,195
Services Rendered	
Legislative & Executive	2,691,992
Judicial	1,758,784
Public Safety	3,347,242
Public Works	4,833,967
Health	1,454,480
Human Services	9,935,473
Conservation & Recreation	61,800
Economic Dev. & Assistance	1,124,125
Employee Health Insurance	939,489
Other/Miscellaneous	400,853
Capital Outlay	2,130,911
Debt Service	706,260
Total Services Rendered	\$29,385,376
Resources Received over Services Rendered	\$1,467,819

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.

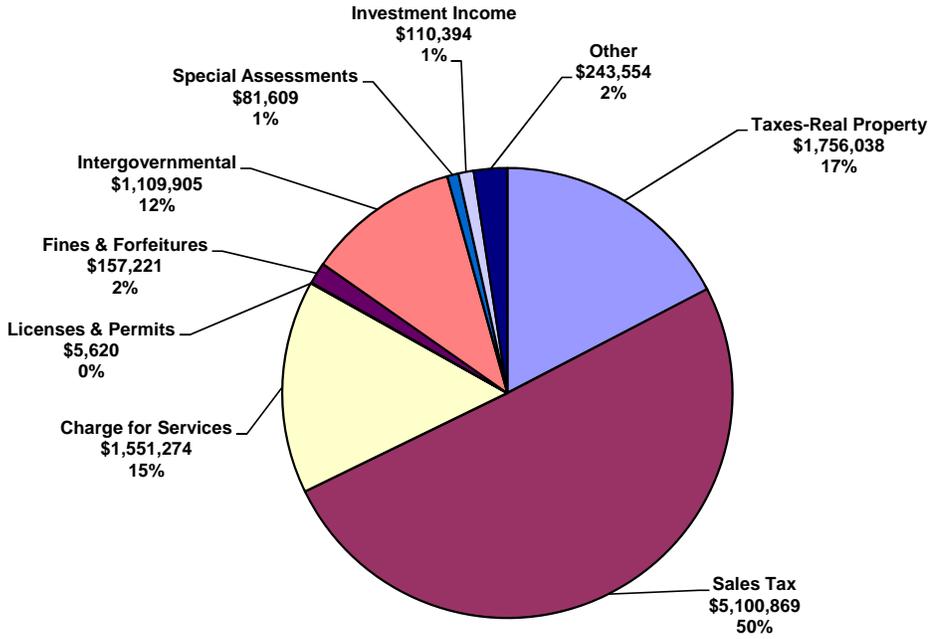
Economic Development & Assistance expenditures are primarily from Community Development Block Grants (CDBG) provided to local business, government, and home owners to promote development in Williams County.

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

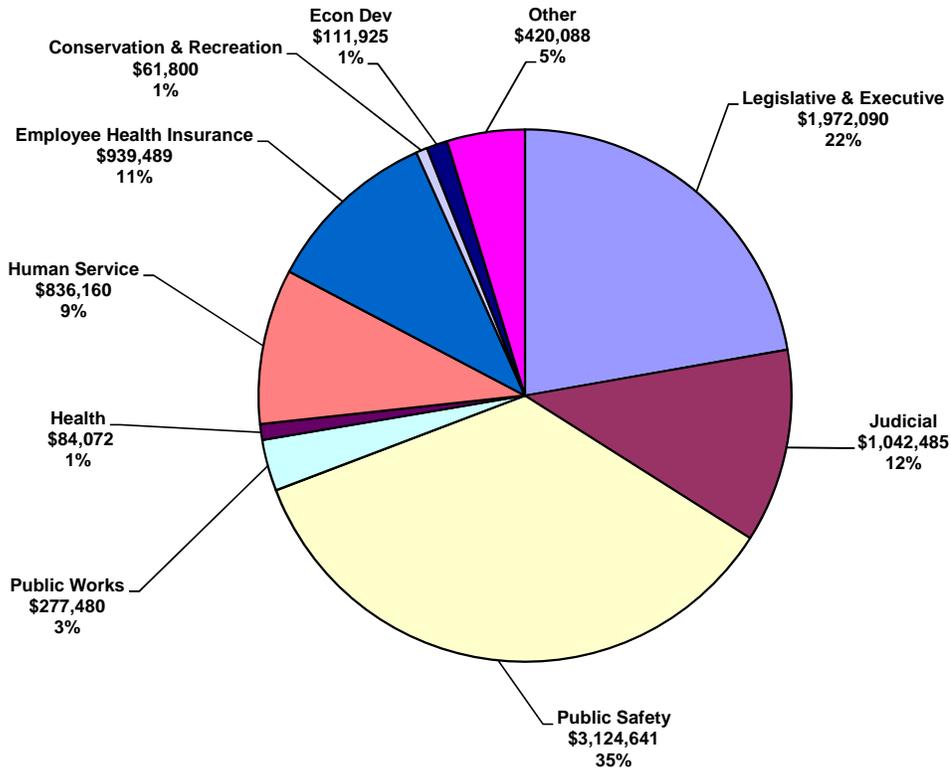
Capital Outlay are expenditures for the purchase, acquisition and construction of improvements to County buildings, land, equipment, and vehicles.

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

General Fund Revenues - Calendar Year 2012



General Fund Expenditures - Calendar Year 2012





Williams County 2012 Summary of Debt Obligations				
	Balance at 1/01/12	Additions	Reductions	Balance at 12/31/12
USDA Special Assessment	724,757	0	14,926	709,831
USDA Revenue Bonds	5,432,312	0	166,134	5,266,178
OPWC Loans	299,651	0	85,615	214,036
OWDA Loans	4,095,073	0	297,784	3,797,289
County Facilities Improvement Note	100,000	0	50,000	50,000
Court of Appeals Loan	188,788	0	12,208	176,580
Equipment Loans/Leases	81,360	0	53,509	27,851
Total	\$10,921,941	\$0	\$680,176	\$10,241,765

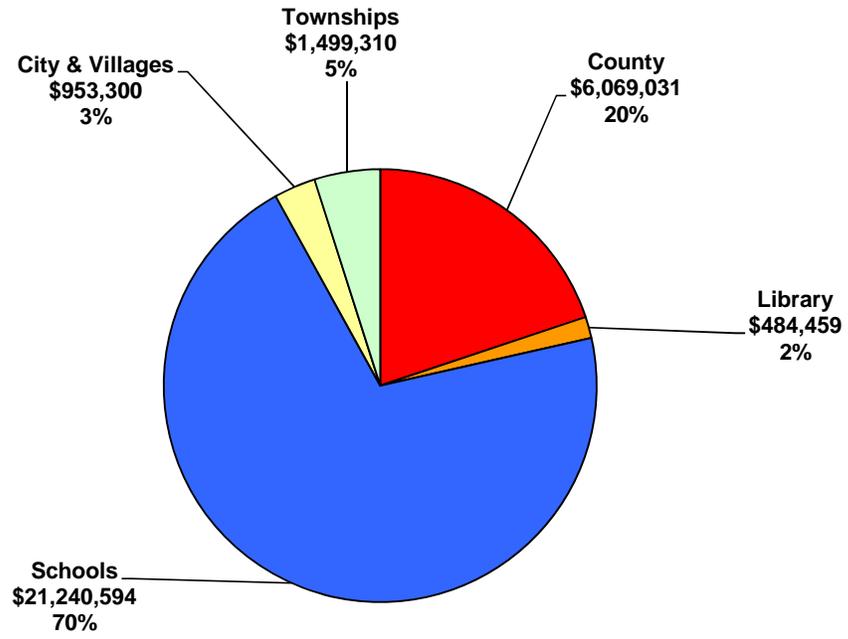
Year 2010 Census Information Townships and Villages within Williams County			
	Population		Population
Alvordton Village	0	Madison Township	987
Blakeslee Village	96	Millcreek Township	802
Brady Township	931	Montpelier Ex. Village	4,072
Bridgewater Township	1,474	Northwest Township	1,236
Bryan City	8,545	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	37,642

Source: U.S. Census Bureau Website

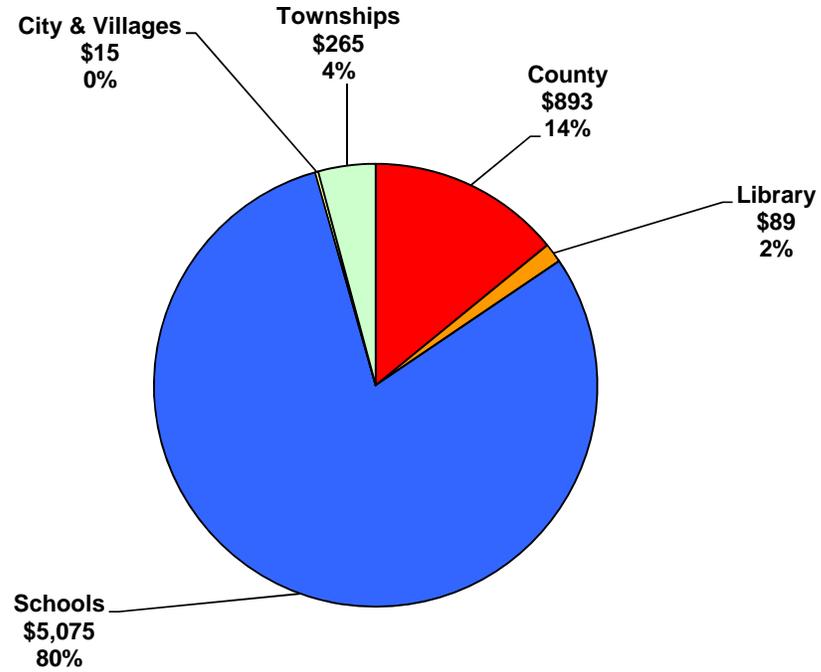
Note: Village populations are not included in township figures.



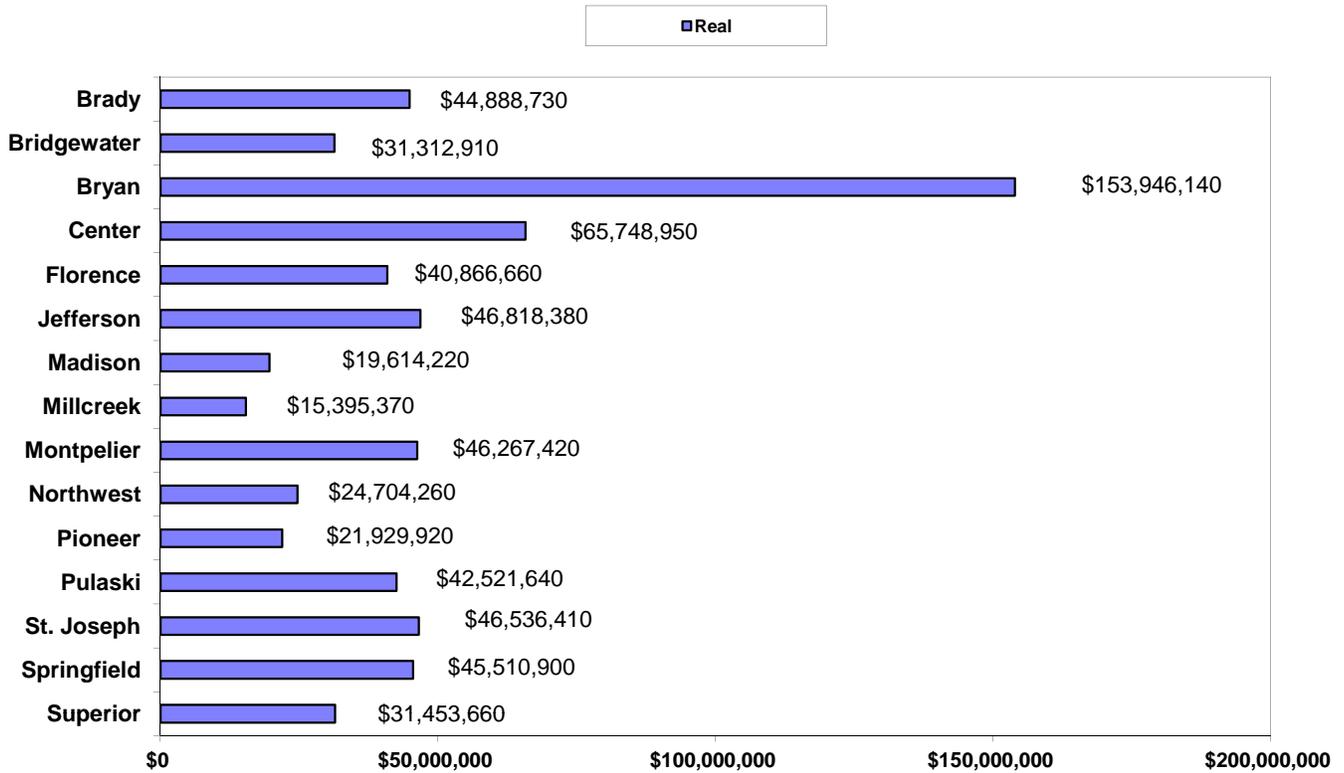
Real Estate Tax Revenue - Calendar Year 2012



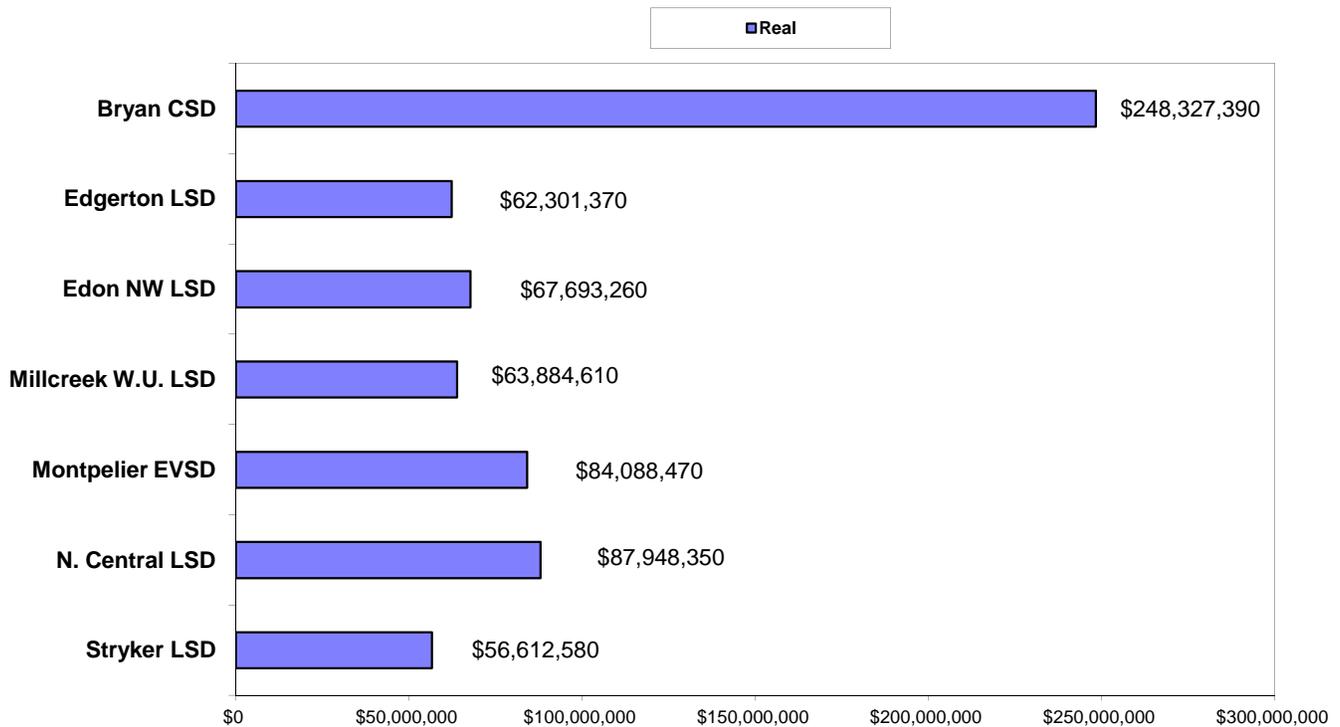
Personal Property Tax Revenue - Calendar Year 2012



Williams County Township Valuations - Tax Year 2012



Williams County School District Valuations - Tax Year 2012



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

Steven M. Towns
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, AAS
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