



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, 2014. 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 2014 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 2014 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

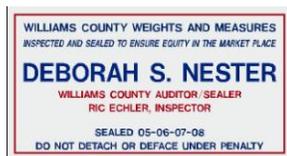
General Accounting/Fiscal Officer

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 800 devices at 128 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 25,900 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 4,882 dog licenses in 2014. 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.



FRONT ENTRANCE

WILLIAMS COUNTY EAST ANNEX



DIRECTORY



ENTRY WAY - TO SHERIFF/EMS/JOB & FAMILY OFFICES

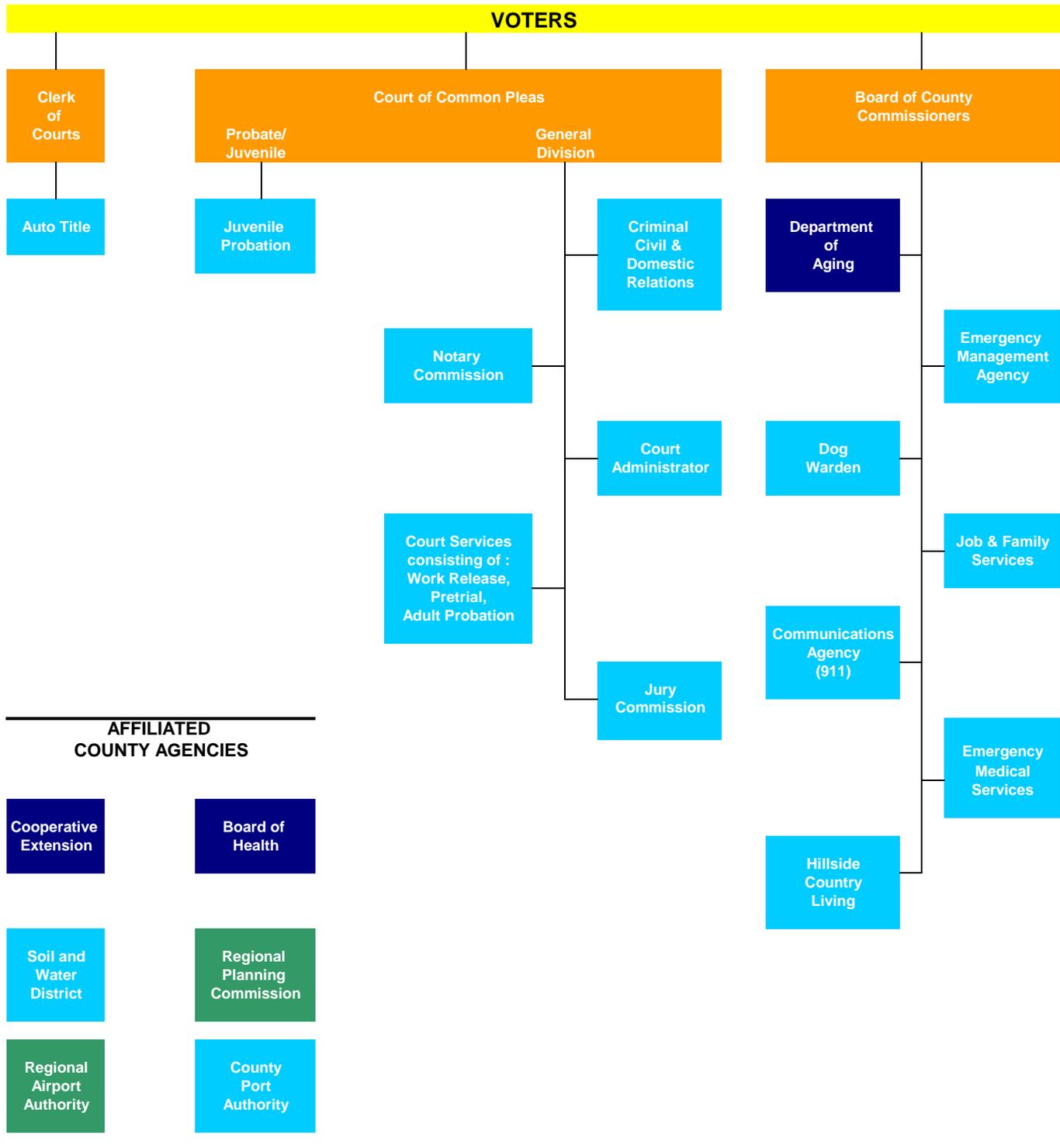


BOARD OF ELECTIONS



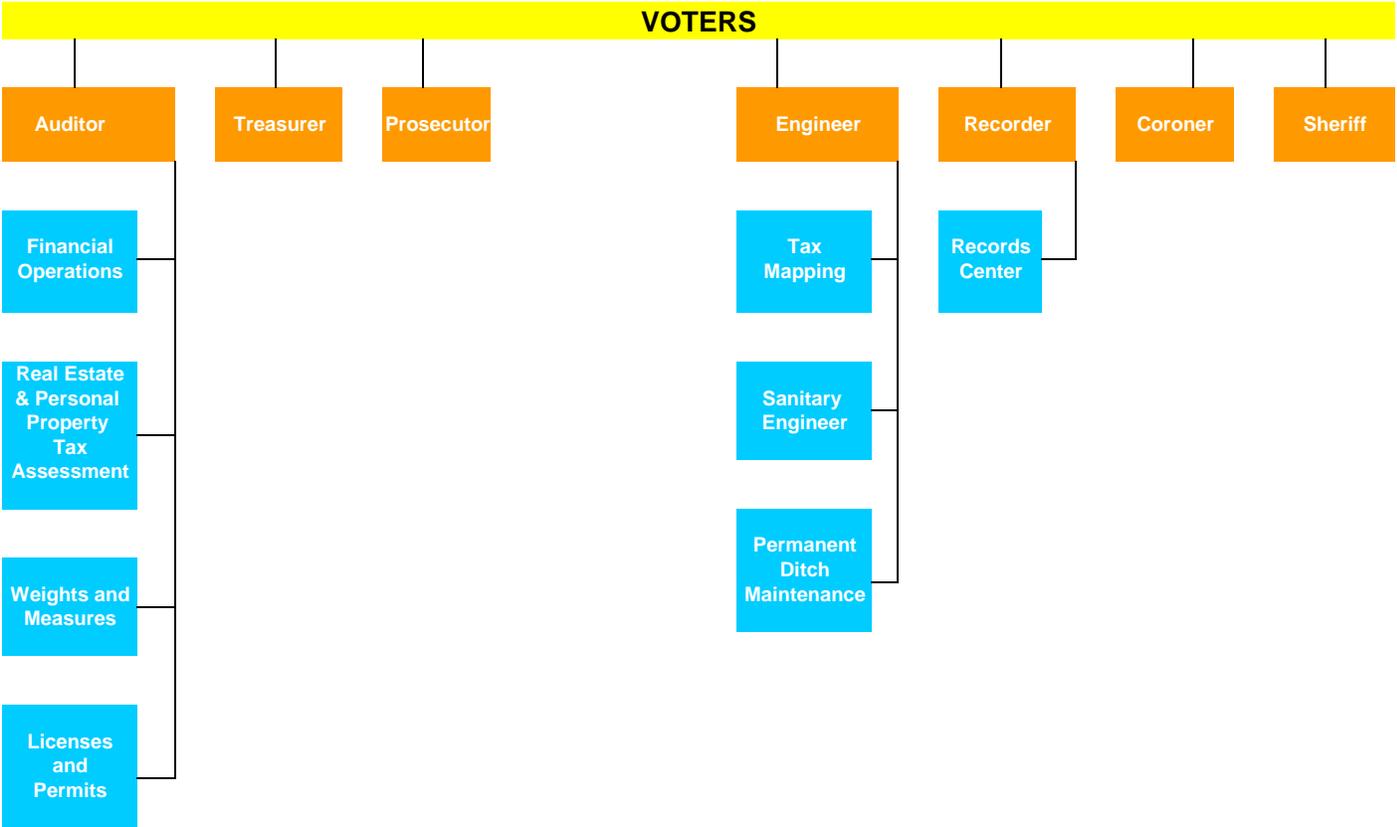
VETERANS SERVICES

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



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	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

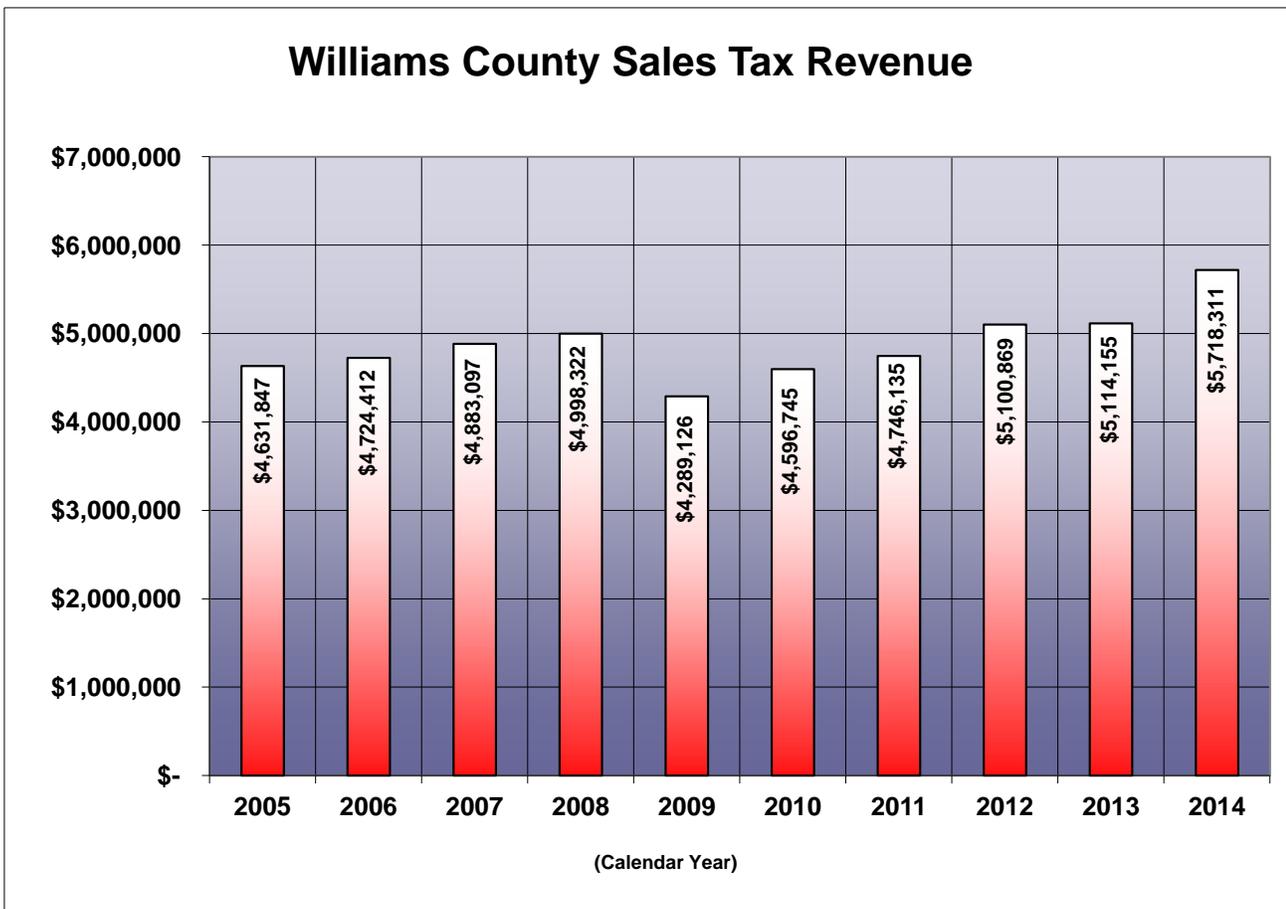
The elected three-member Board of Commissioners acts as both legislative and executive branch of County Government. Each Commissioner serves a four year term. In addition to the County Auditor who serves as chief fiscal officer, there are seven other elected officials, serving four year terms, who operate 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 2014

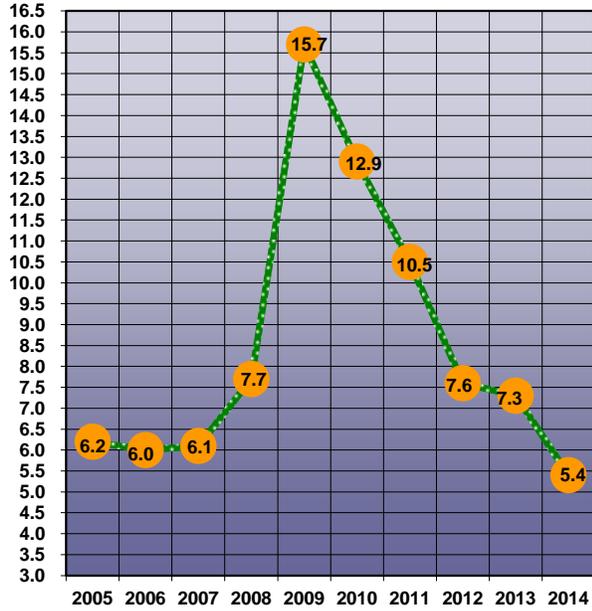
The County's unemployment rate for 2014 averaged 5.4% as compared to a state average of 5.7% and a national average of 6.2%. In 2013, the county's unemployment rate was higher at 7.3% as compared to a state average of 7.4% and national average of 7.4%. Over the past ten years, the county's unemployment rate has ranged from a low of 5.4% in 2014 to 15.7% in 2009.

Economic Statistics

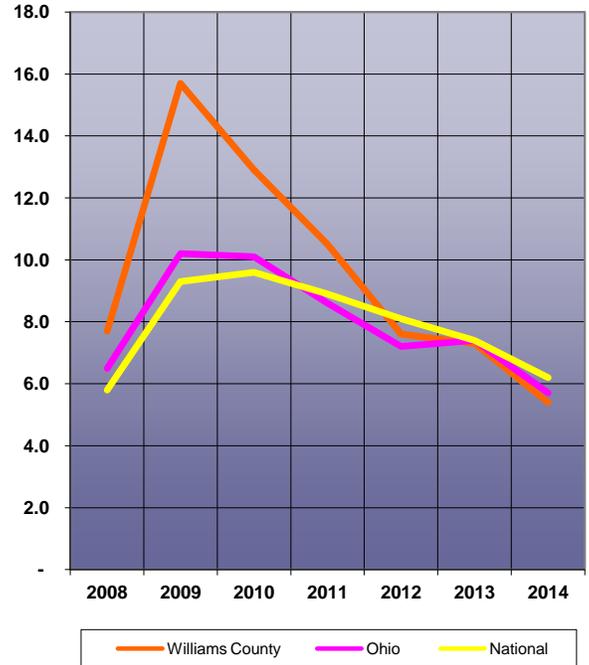
- Sales tax revenue for Williams County in 2014 totaled \$5,718,311 as compared to \$5,114,155 in 2013. This represents an increase of \$604,156 or 11.8%.
- Real Property values have decreased 3.9% over the past five years. From 2013 to 2014, values increased by 0.6%
- Real & Personal Property tax collections have increased by 18.4% over the past five years. Property tax collections in 2014 increased by \$1,936,263 or 6.4% as compared to 2013.



**Williams County
Average Unemployment Rates**



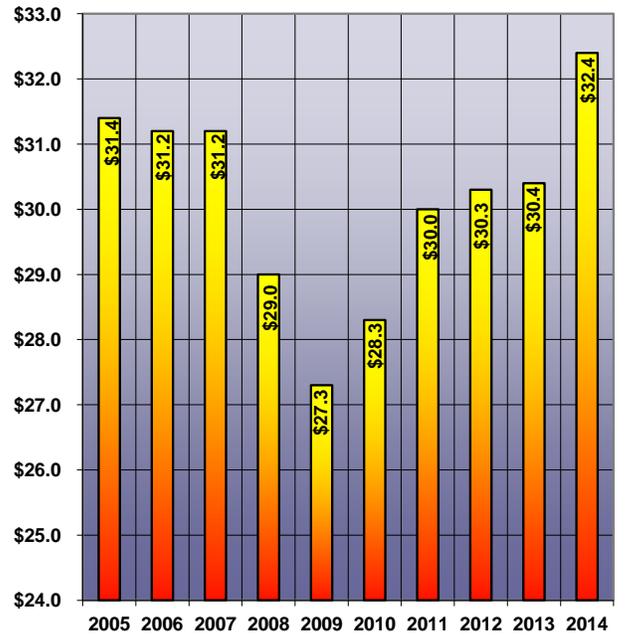
**National, State and County
Unemployment Rates**



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



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



County General Fund Expenditure Statement

General Fund Expenditures

	2012	2013	2014
Auditor	138,647	139,863	151,578
Auditor-Weights & Measures	10,592	13,458	11,880
Bureau of Inspections	53,136	55,895	55,014
Commissioners	270,842	229,345	228,116
Courthouse	566,657	603,794	627,445
Elections Board	197,967	185,936	195,454
Miscellaneous	34,109	24,325	23,722
Planning Commission	172	50	0
Prosecutor	299,698	339,346	336,519
Records Center	77,265	71,750	67,005
Recorder	123,667	117,392	114,701
Taxes/Other	100,766	134,802	98,031
Treasurer	98,572	100,127	121,668
Total Legislative & Executive	1,972,090	2,016,083	2,031,133
Adult Probation	80,041	85,086	88,178
Clerk of Courts	186,700	167,824	165,987
Common Pleas Court	203,925	259,370	226,397
Court of Appeals	16,738	15,754	17,624
Jury Commission	1,150	1,041	1,151
Juvenile Probation	350,035	368,825	410,175
Miscellaneous	178	198	184
Municipal Court	105,602	107,113	107,322
Probate Court	98,116	98,155	106,169
Total Judicial	1,042,485	1,103,366	1,123,187
Communications Agency	398,710	446,065	438,582
Coroner	61,180	69,871	62,985
Courthouse Security Improvement	0	0	26,428
Emergency Management	189,951	172,510	123,394
Sheriff	1,157,994	1,216,863	1,242,655
Miscellaneous	1,316,806	1,272,639	1,456,875
Total Public Safety	3,124,641	3,177,948	3,350,919
Engineer-Ditches	129,101	106,531	206,940
Engineer-Office Expense	115,338	118,672	122,063
Mapping Department	33,041	34,392	35,012
Total Public Works	277,480	259,595	364,015
Health	84,072	82,843	88,537
Total Health	84,072	82,843	88,537
Children's Services	400,000	400,000	450,000
Public Assistance	72,273	62,246	56,688
Veteran Services	0	0	7,200
Veteran Services Commission	363,887	312,156	317,309
Total Human Services	836,160	774,402	831,197
Employee Health Insurance	939,489	965,534	940,530
Total Employee Health Insurance	939,489	965,534	940,530
Grant - Park Board	0	0	6,000
Grant - Soil & Water	61,800	0	0
Total Conservation & Recreation	61,800	0	6,000
WEDCO	111,925	59,999	61,222
Total Economic Development	111,925	59,999	61,222
Agriculture	63,300	4,175	3,300
Airport	136,577	45,000	140,333
Miscellaneous	199,905	68,116	47,285
Total Other /Miscellaneous	399,782	117,291	190,918
Miscellaneous	0	0	0
Total Capital Outlay	0	0	0
Principal	12,208	12,862	13,298
Interest	8,098	7,610	7,095
Total Debt	20,306	20,472	20,393
Total Expenditures	\$8,870,230	\$8,577,533	\$9,008,051

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 2014 Financial Activity Statement of Governmental Funds	
Resources Received	
Property Taxes	\$4,532,043
Sales Tax	5,718,311
Charge for Services	5,118,624
Licenses & Permits	116,055
Fines & Forfeitures	297,309
Intergovernmental Revenue	11,721,665
Special Assessments	655,447
Investment Income	96,515
Miscellaneous	1,030,043
Total	\$29,286,012
Total Net Other Financing	3,206,939
Total Resources Received	\$32,492,951
Services Rendered	
Legislative & Executive	2,613,639
Judicial	1,957,591
Public Safety	3,571,801
Public Works	4,901,409
Health	1,560,385
Human Services	10,630,084
Conservation & Recreation	6,000
Economic Dev. & Assistance	341,105
Employee Health Insurance	940,530
Other/Miscellaneous	192,276
Capital Outlay	1,658,274
Debt Service	4,077,374
Total Services Rendered	\$32,450,468
Resources Received over Services Rendered	\$42,483

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, 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.

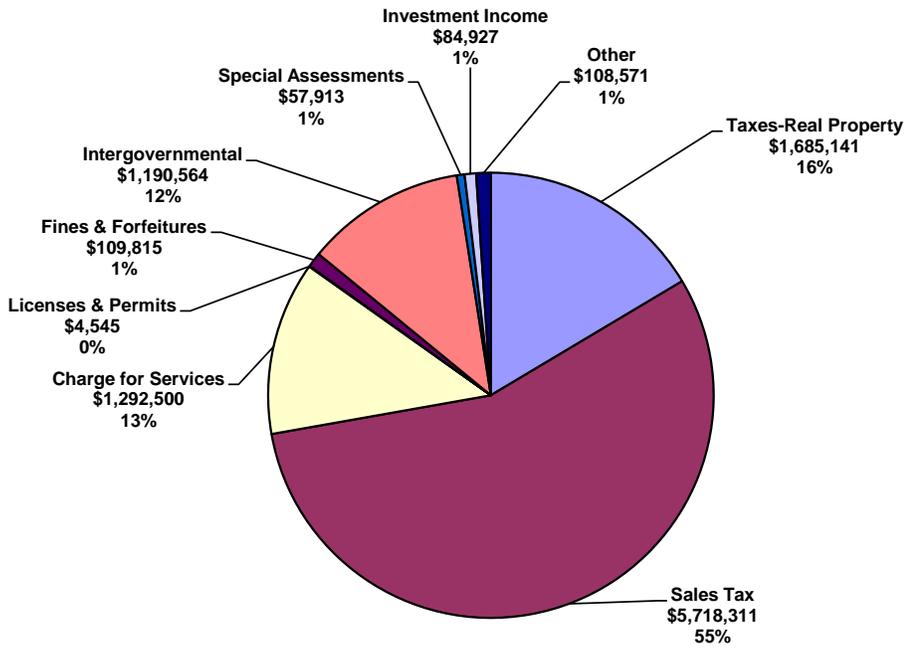
Economic Development & Assistance expenditures are primarily from Community Development Block Grants (CDBG) provided to local business, government, and home owners to promote development in Williams County.

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

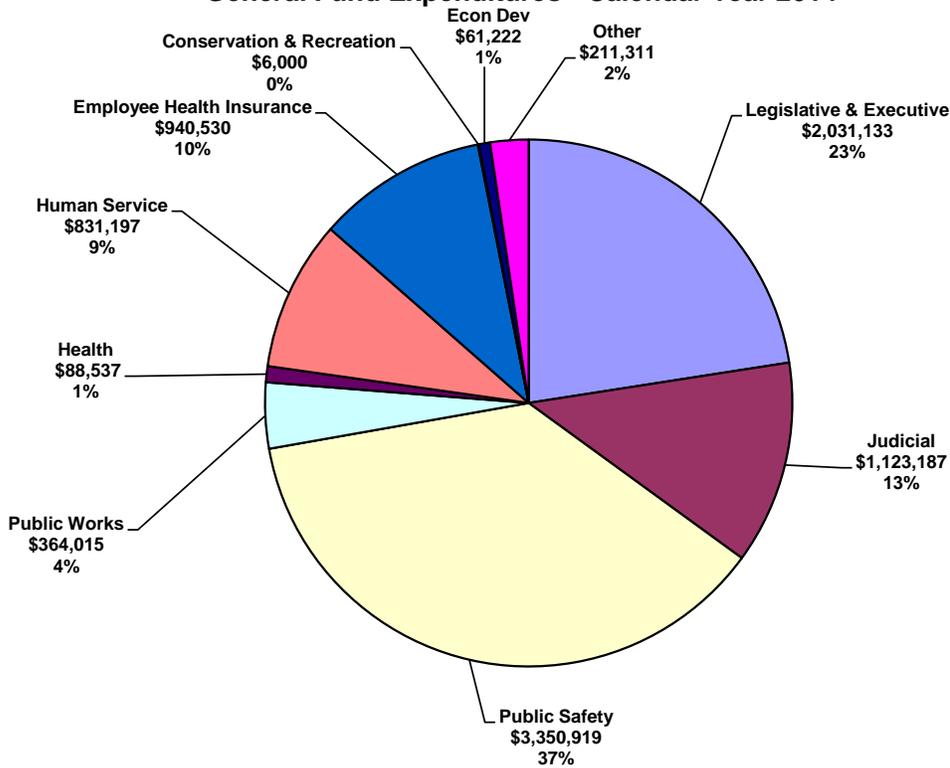
Capital Outlay are expenditures for the purchase, acquisition and construction of improvements to County buildings, land, equipment, and vehicles.

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

General Fund Revenues - Calendar Year 2014



General Fund Expenditures - Calendar Year 2014



Williams County 2014 Summary of Debt Obligations

	Balance at 1/01/14	Additions	Reductions	Balance at 12/31/14
General Obligations	\$3,500,000	\$3,000,000	\$3,500,000	3,000,000
USDA Special Assessment	694,141	0	16,495	677,646
USDA Revenue Bonds	5,085,780	0	190,674	4,895,106
OPWC Loans	128,422	0	85,615	42,807
OWDA Loans	3,522,272	0	286,129	3,236,143
Court of Appeals Loan	163,718	0	13,298	150,420
Total	\$13,094,333	\$3,000,000	\$4,092,211	\$12,002,122

**Year 2010 Census Information
Townships and Villages within Williams County**

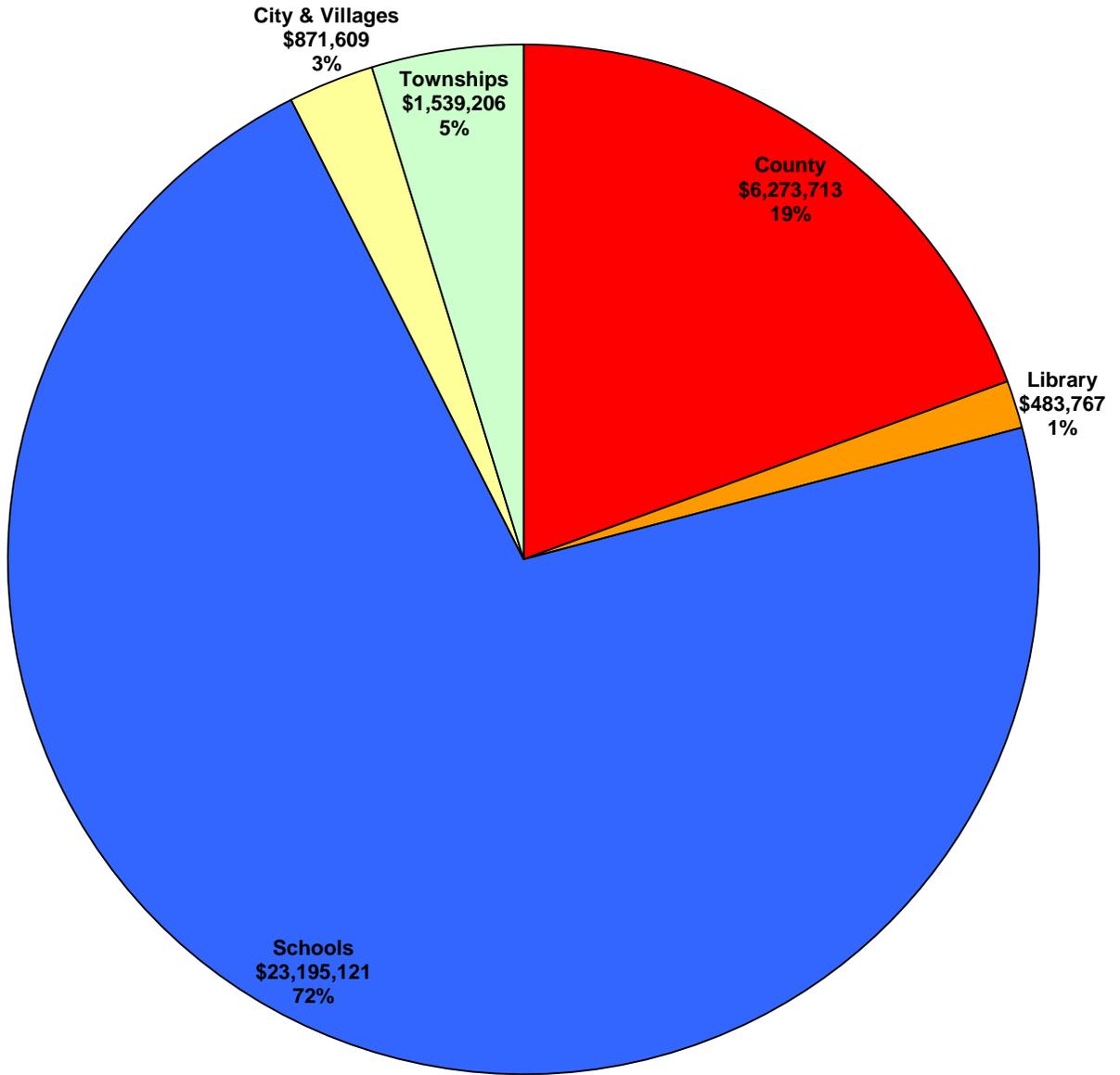
	Population		Population
Alvordton Village	0	Madison Township	987
Blakeslee Village	96	Millcreek Township	802
Brady Township	931	Montpelier Ex. Village	4,072
Bridgewater Township	1,474	Northwest Township	1,236
Bryan City	8,545	Pioneer Village	1,380
Center Township	2,874	Pulaski Township	2,357
Edgerton 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

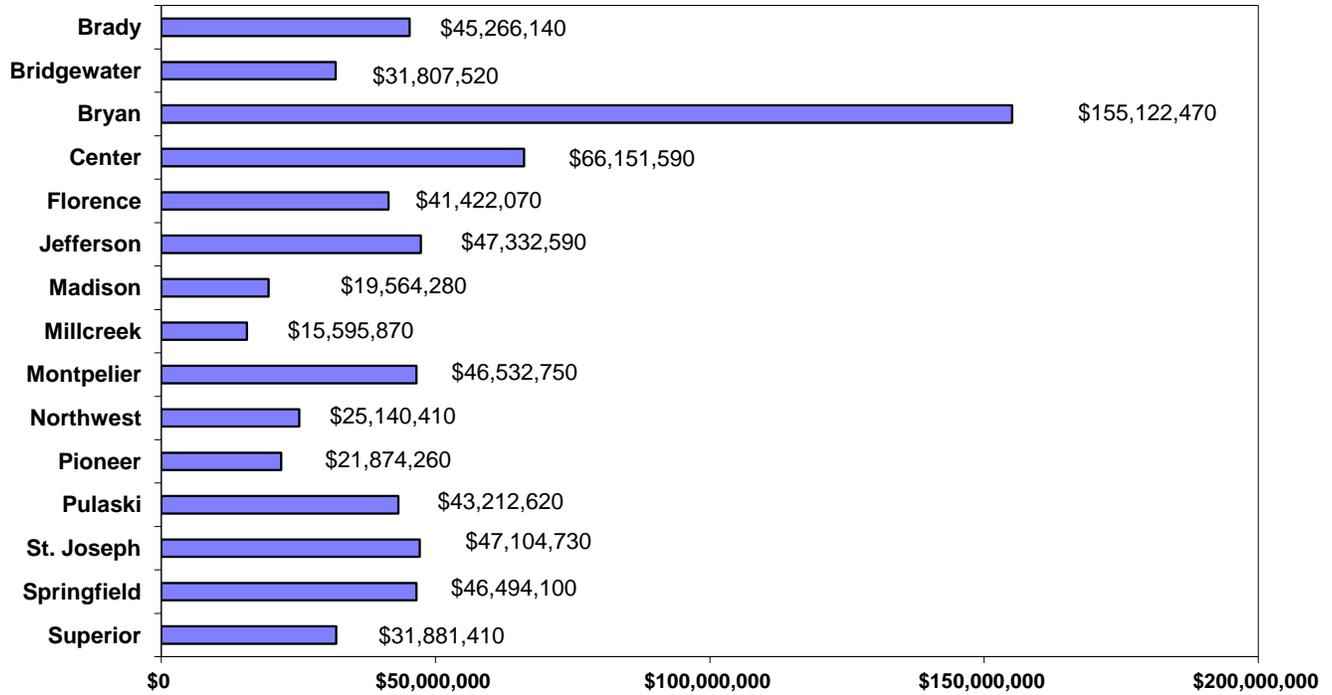
Note: Village populations are not included in township figures.



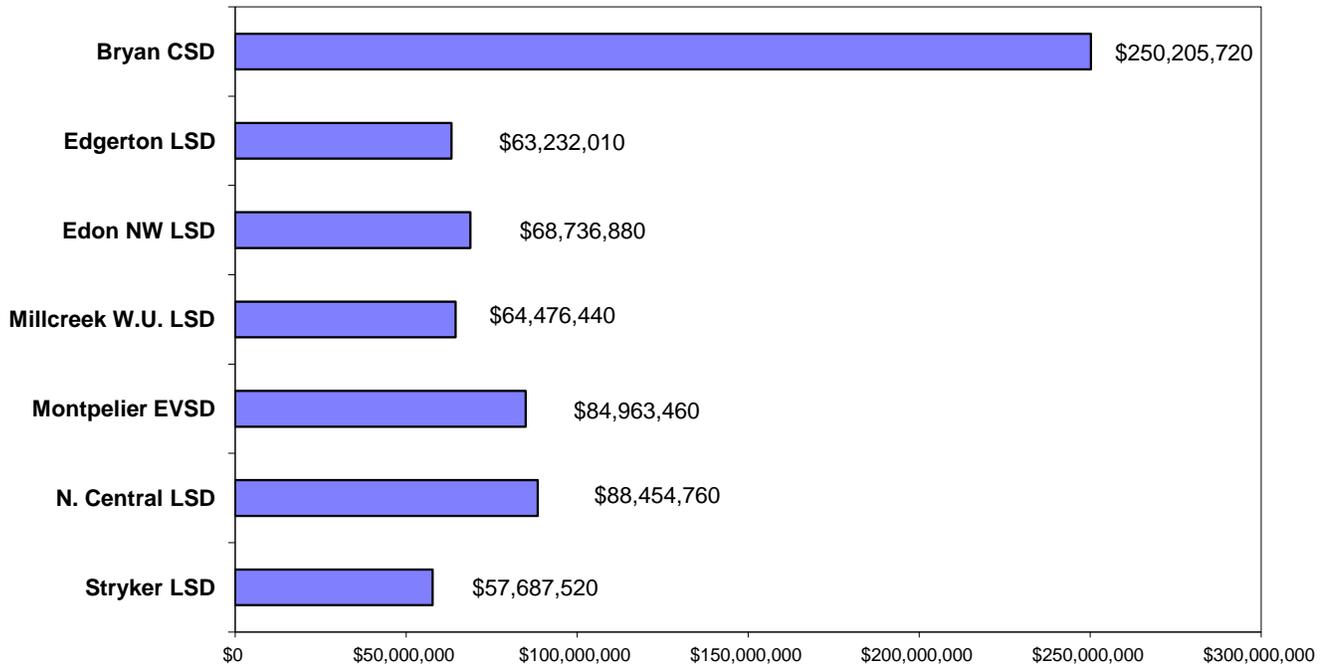
Real Estate Tax Revenue - Calendar Year 2014



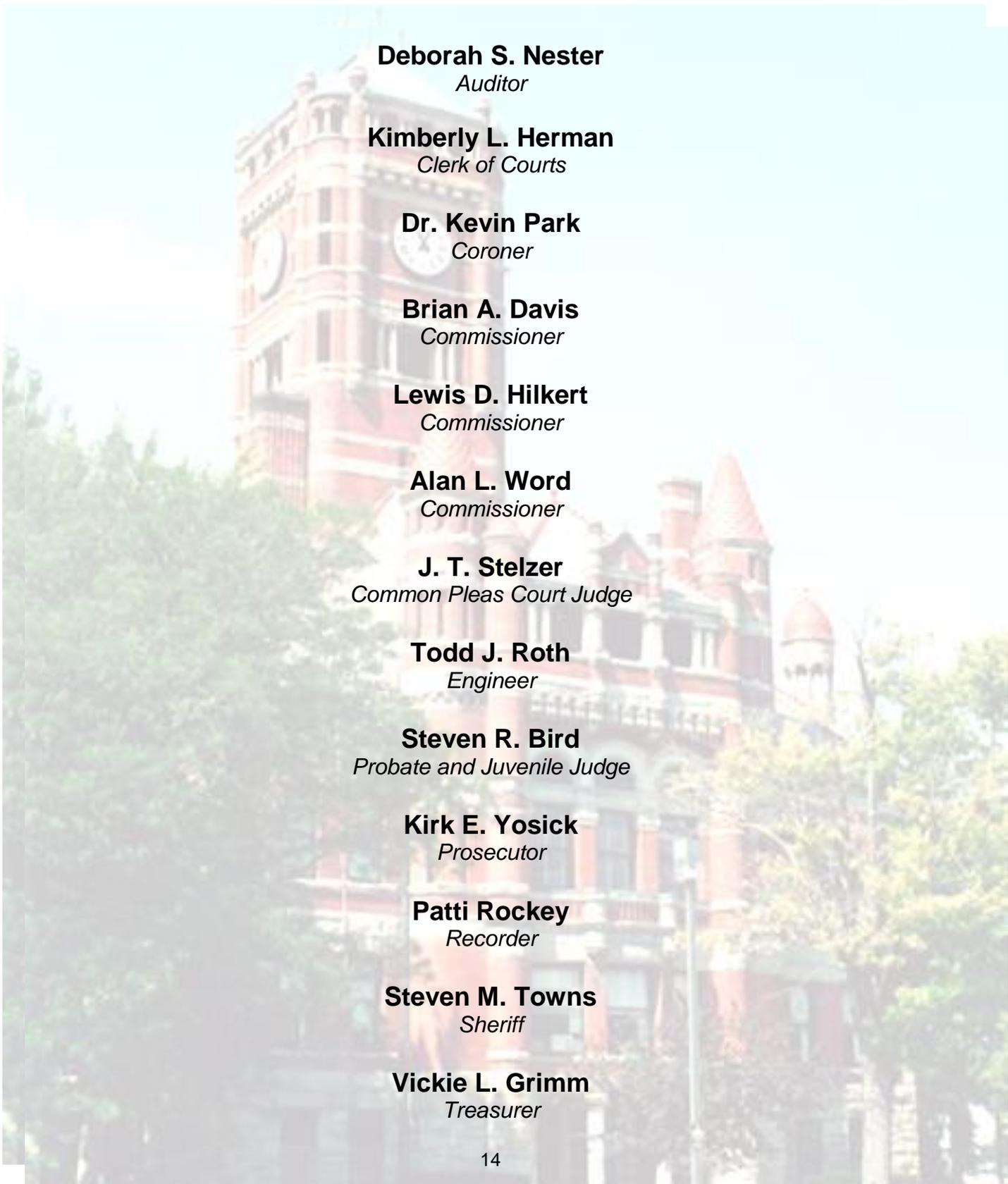
Williams County Township Valuations - Tax Year 2014



Williams County School District Valuations - Tax Year 2014



Williams County Elected Officials

A large, faded background image of the Williams County Courthouse, a grand red brick building with a prominent clock tower and ornate architectural details. The image is partially obscured by a red horizontal bar at the top and a blue horizontal bar below it.

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

Todd J. Roth
Engineer

Steven R. Bird
Probate and Juvenile Judge

Kirk E. Yosick
Prosecutor

Patti Rockey
Recorder

Steven M. Towns
Sheriff

Vickie L. Grimm
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	630-0354
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