



Issued by Julie A. Beagle
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, 2017. 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 2017 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 2017 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,

A handwritten signature in blue ink that reads "Julie A. Beagle". The signature is fluid and cursive, written over a light blue horizontal line.

Julie A. Beagle
Williams County Auditor



Williams County Auditor's Office

Stewards of Public Funds

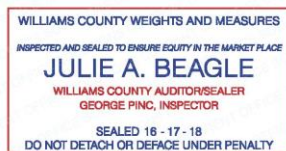
General Accounting/Fiscal Officer

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 130 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 26,018 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 5,237 dog licenses in 2017. 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 OFFICES



Department of Aging - Bryan Senior Center



Hillside Country Living



Engineer's Office

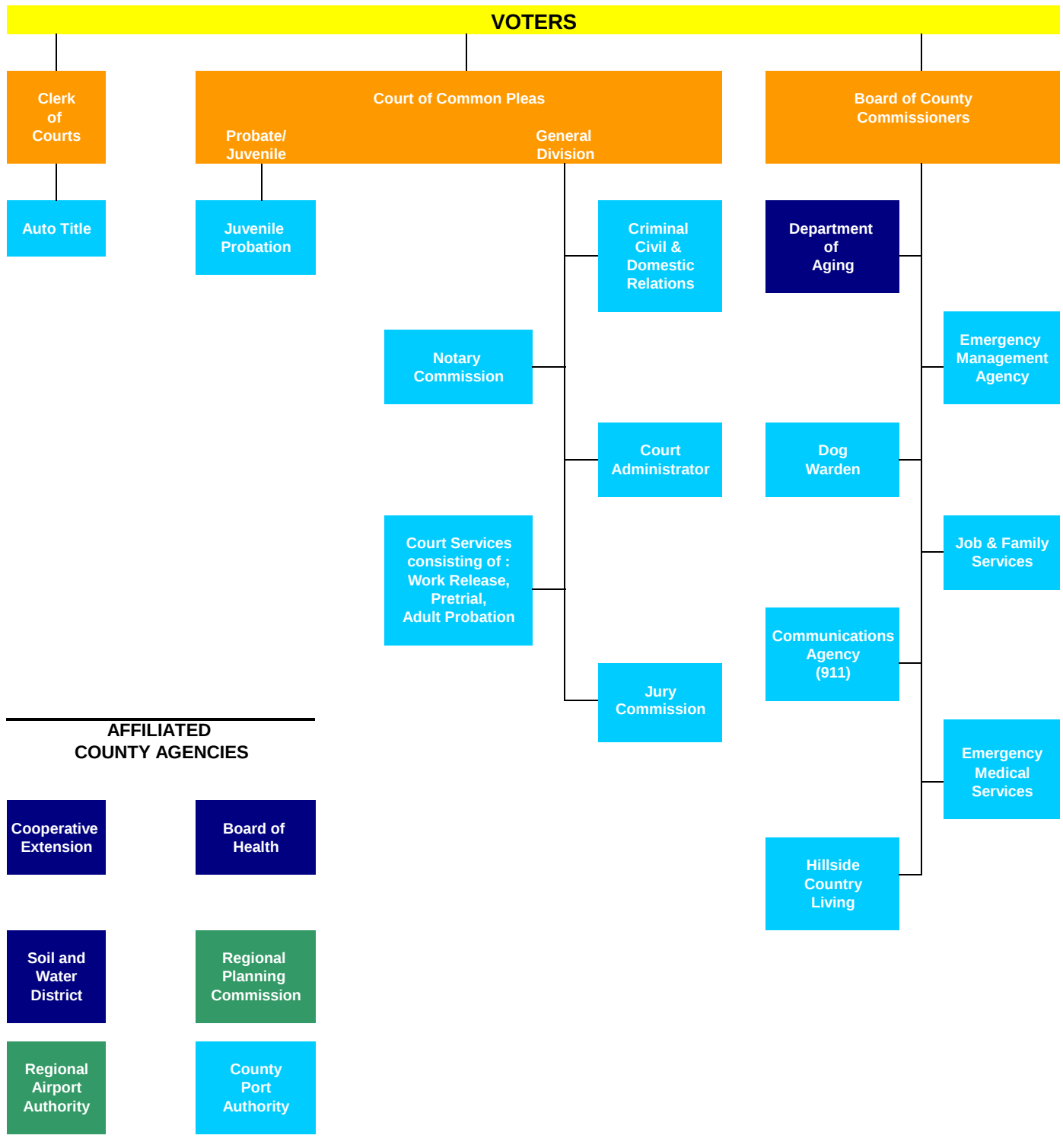


Title Office/North Annex



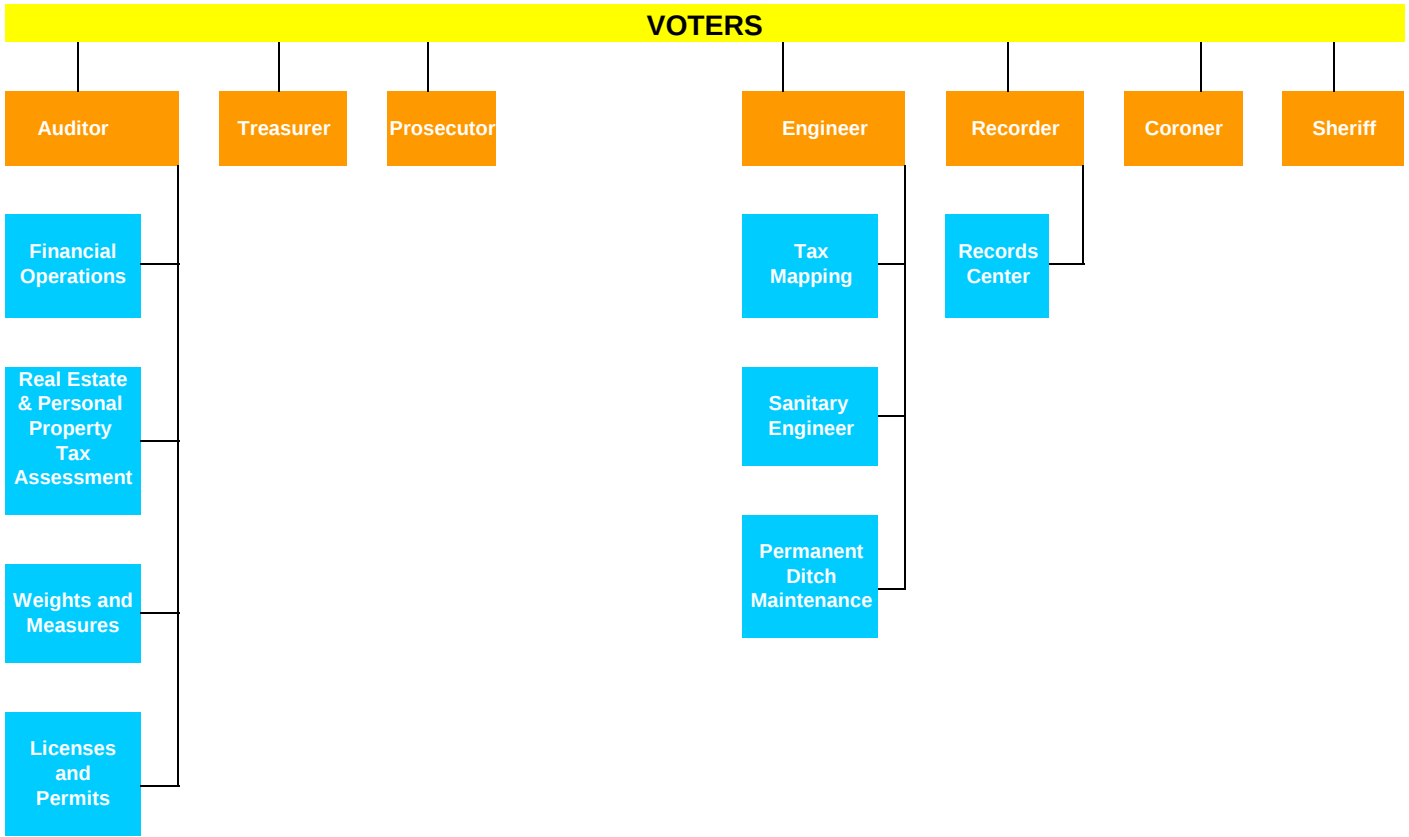
EMS Office

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



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.

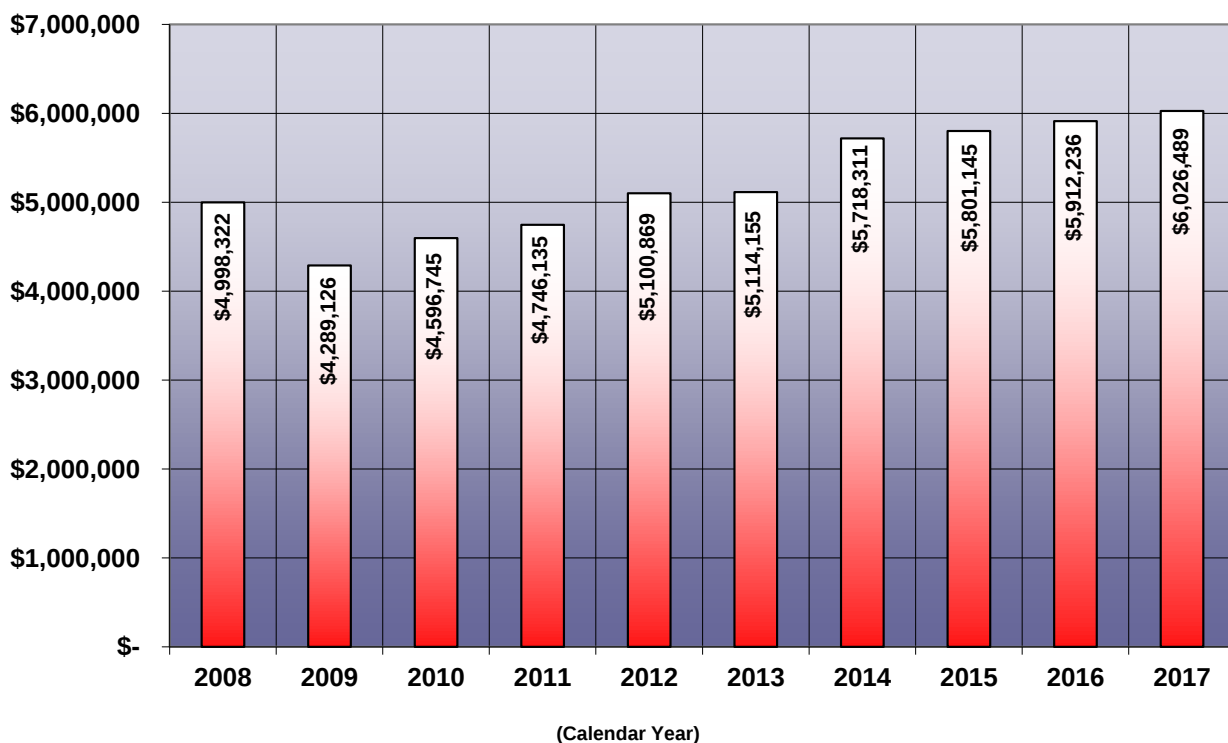
Williams County Unemployment Rate Remains Steady in 2017

The County's unemployment rate for 2017 averaged 4.4% as compared to a state average of 5.0% and a national average of 4.4%. In 2016, the county's unemployment rate was at 4.4% as compared to a state average of 4.9% and national average of 4.9%. Over the past ten years, the county's unemployment rate has ranged from a low of 4.4% in 2015, 2016 and 2017 to 15.7% in 2009.

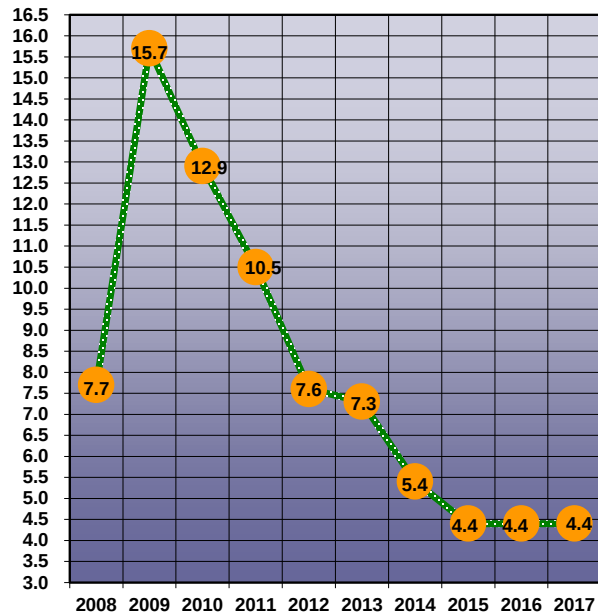
Economic Statistics

- Sales tax revenue for Williams County in 2017 totaled \$6,026,489 as compared to \$5,912,236 in 2016. This represents an increase of \$114,253 or 1.93%.
- Real Property values have increased 10.61% over the past five years. From 2016 to 2017, values increased by .78%
- Real & Personal Property tax collections have increased by 23.04% over the past five years. Property tax collections in 2017 increased by \$2,038,718 or 5.79% as compared to 2016.

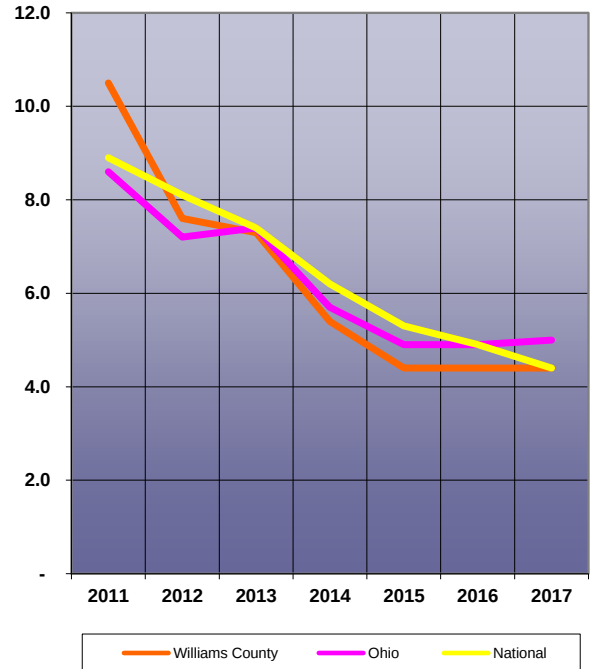
Williams County Sales Tax Revenue



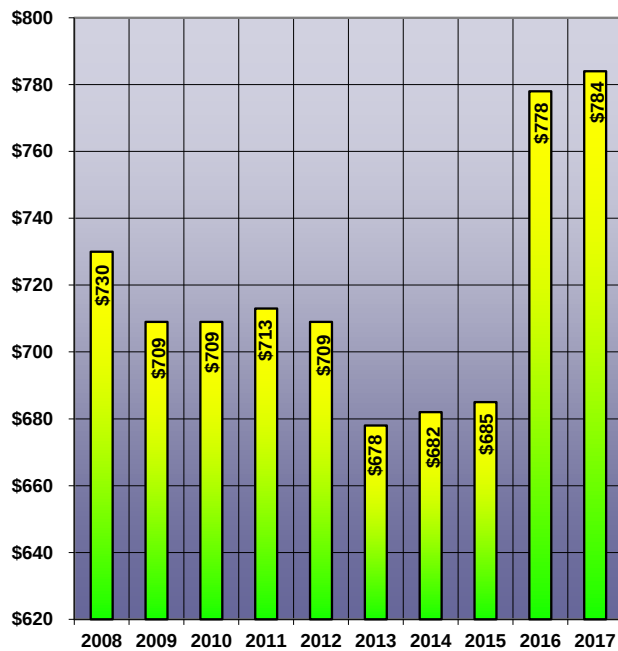
**Williams County
Average Unemployment Rates**



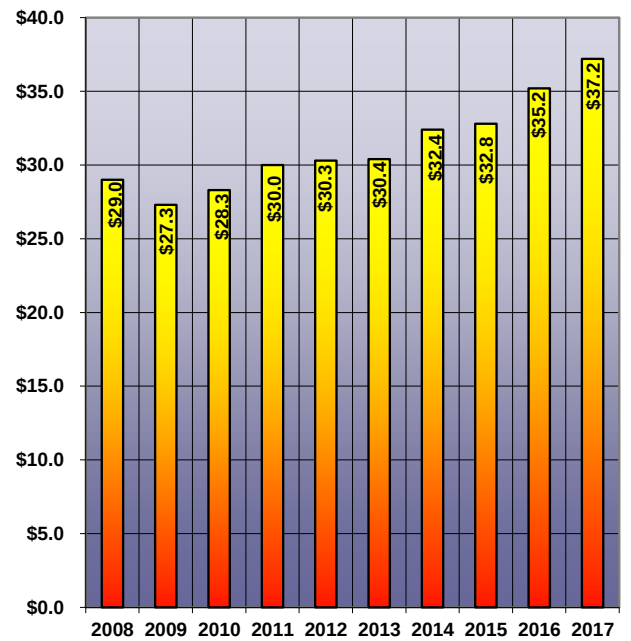
**National, State and County
Unemployment Rates**



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



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



County General Fund Expenditure Statement

General Fund Expenditures

	2015	2016	2017
Auditor	157,397	163,169	164,486
Auditor-Weights & Measures	13,238	13,678	13,454
Bureau of Inspections	54,870	51,410	51,311
Commissioners	254,055	245,617	251,761
Courthouse	672,551	729,582	554,325
Custodial/Maintenance	0	0	68,596
Elections Board	169,784	254,611	203,368
Information Technologies	0	53,040	109,611
Miscellaneous	21,294	41,392	33,540
Planning Commission	0	108	135
Prosecutor	355,095	383,000	417,472
Records Center	83,098	104,213	89,960
Recorder	109,140	110,344	116,011
Taxes/Other	86,455	76,792	99,055
Treasurer	111,793	123,491	128,883
Total Legislative & Executive	2,088,770	2,350,447	2,301,968
Adult Probation	89,117	97,748	102,268
Clerk of Courts	171,287	171,191	178,222
Common Pleas Court	253,899	253,631	231,845
Court of Appeals	16,491	18,253	19,231
Jury Commission	1,158	948	1,126
Juvenile Probation	457,578	472,949	485,260
Miscellaneous	7,661	12,258	9,783
Municipal Court	110,032	112,648	116,329
Probate Court	113,263	110,951	107,156
Total Judicial	1,220,486	1,250,577	1,251,220
Communications Agency	472,018	487,489	501,068
Coroner	70,538	64,591	80,753
Courthouse Security	60,516	82,283	96,686
Emergency Management	85,098	79,714	84,789
Sheriff	1,292,125	1,395,748	1,488,398
Miscellaneous	1,595,740	1,735,788	1,823,317
Total Public Safety	3,576,035	3,845,613	4,075,011
Engineer-Ditches	113,730	267,465	85,818
Engineer-Office Expense	126,746	139,623	150,000
Mapping Department	35,302	37,358	39,408
Miscellaneous	0	1,137	8
Total Public Works	275,778	445,583	275,234
Health	83,297	86,930	65,272
Total Health	83,297	86,930	65,272
Children's Services	400,000	450,000	450,000
Public Assistance	59,523	61,763	51,169
Veteran Services	6,600	7,100	6,200
Veteran Services Commission	342,559	374,047	368,848
Total Human Services	808,682	892,910	876,217
Employee Health Insurance	1,031,741	1,076,369	1,190,944
Total Employee Health Insurance	1,031,741	1,076,369	1,190,944
Grant - Park Board	0	2,000	3,000
Total Conservation & Recreation	0	2,000	3,000
WEDCO	83,265	100,574	124,688
Total Economic Development	83,265	100,574	124,688
Agriculture	12,525	3,300	3,300
Airport	139,000	56,000	56,000
Miscellaneous	39,554	37,893	46,855
Total Other /Miscellaneous	191,079	97,193	106,155
Principal	13,952	14,388	15,042
Interest	6,563	6,005	5,430
Total Debt	20,515	20,393	20,472
Total Expenditures	\$9,379,648	\$10,168,589	\$10,290,181

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 2017 Financial Activity Statement of Governmental Funds	
<u>Resources Received</u>	
Property Taxes	\$5,198,877
Sales Tax	6,026,489
Charge for Services	5,474,535
Licenses & Permits	145,804
Fines & Forfeitures	291,501
Intergovernmental Revenue	17,457,841
Special Assessments	710,498
Investment Income	172,383
Miscellaneous	957,750
Total	\$36,435,678
Total Net Other Financing	(758)
Total Resources Received	\$36,434,920
<u>Services Rendered</u>	
Legislative & Executive	3,030,577
Judicial	4,759,332
Public Safety	4,344,012
Public Works	5,378,789
Health	1,821,173
Human Services	10,222,554
Conservation & Recreation	3,000
Economic Dev. & Assistance	1,324,879
Employee Health Insurance	1,190,944
Other/Miscellaneous	107,171
Capital Outlay	2,402,846
Debt Service	980,929
Total Services Rendered	\$35,566,206
Resources Received over Services Rendered	\$868,714

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.

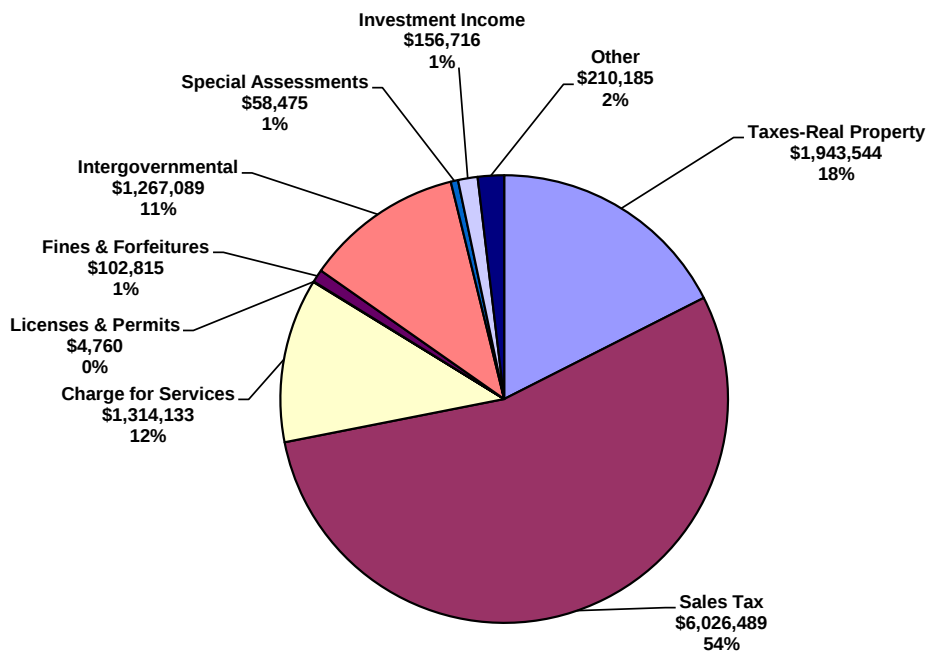
Economic Development & Assistance expenditures are primarily from Community Development Block Grants (CDBG) provided to local business, government, and home owners to promote development in Williams County.

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

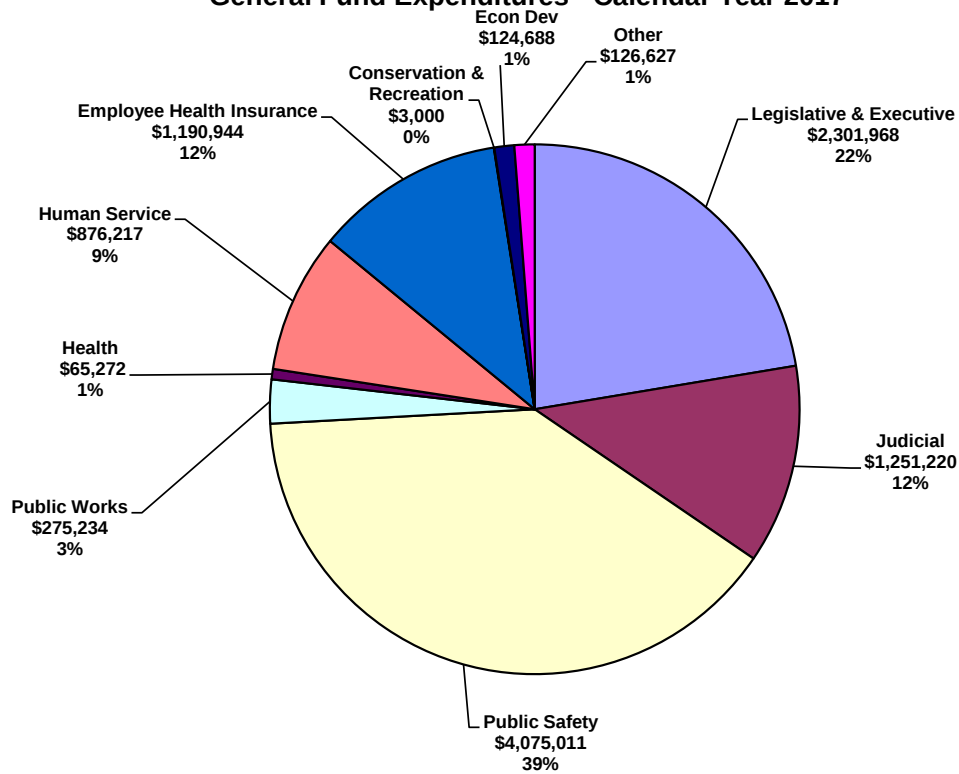
Capital Outlay are expenditures for the purchase, acquisition and construction of improvements to County buildings, land, equipment, and vehicles.

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

General Fund Revenues - Calendar Year 2017



General Fund Expenditures - Calendar Year 2017





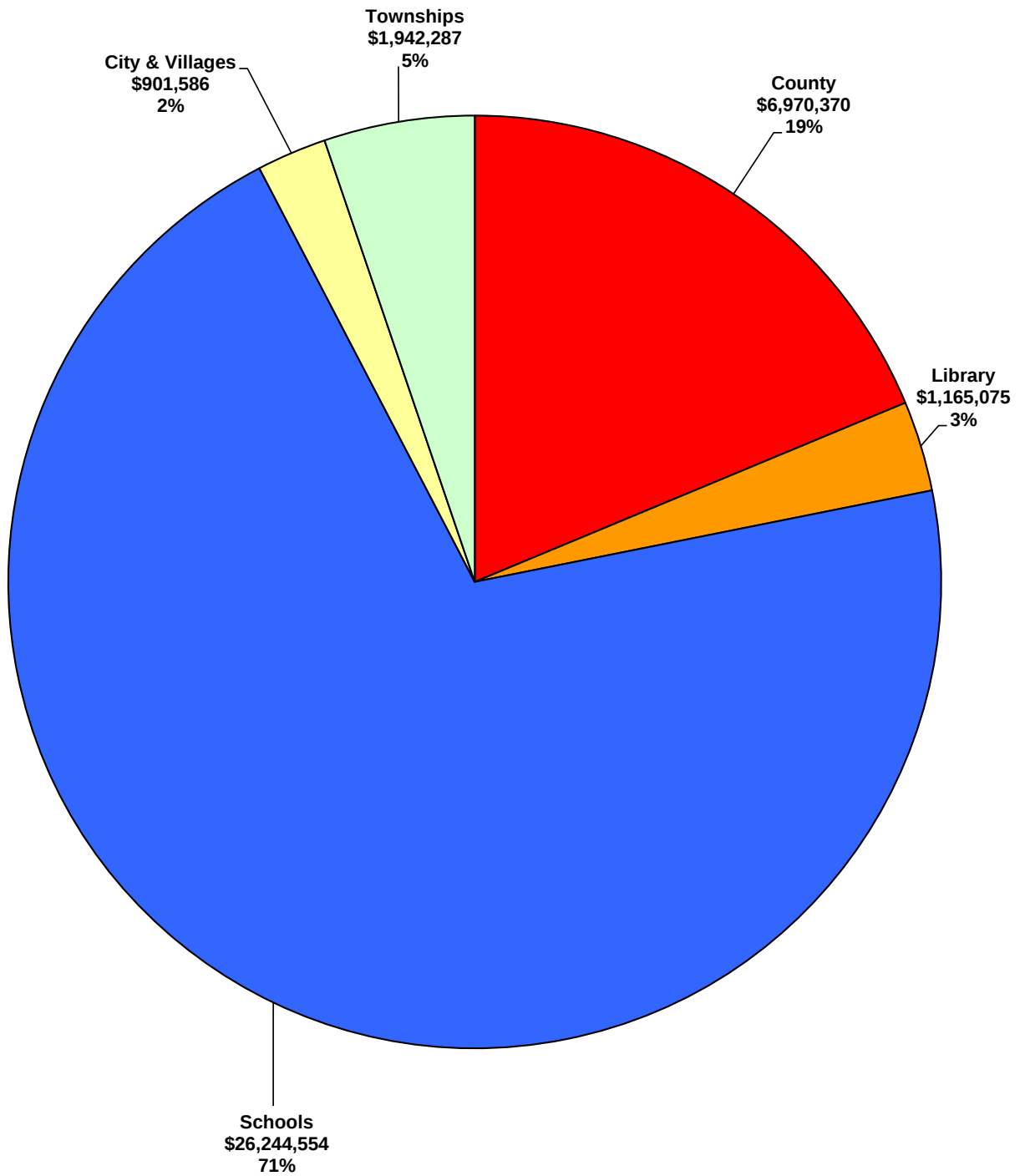
Williams County 2017 Summary of Debt Obligations				
	Balance at 1/01/17	Additions	Reductions	Balance at 12/31/17
General Obligations	\$2,000,000	\$0	\$500,000	1,500,000
USDA Special Assessment	642,077	0	19,163	622,914
USDA Revenue Bonds	4,486,870	0	219,592	4,267,278
OWDA Loans	2,616,985	91,878	332,951	2,375,912
Court of Appeals Loan	122,080	0	15,042	107,038
Total	\$9,868,012	\$91,878	\$1,086,748	\$8,873,142

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			

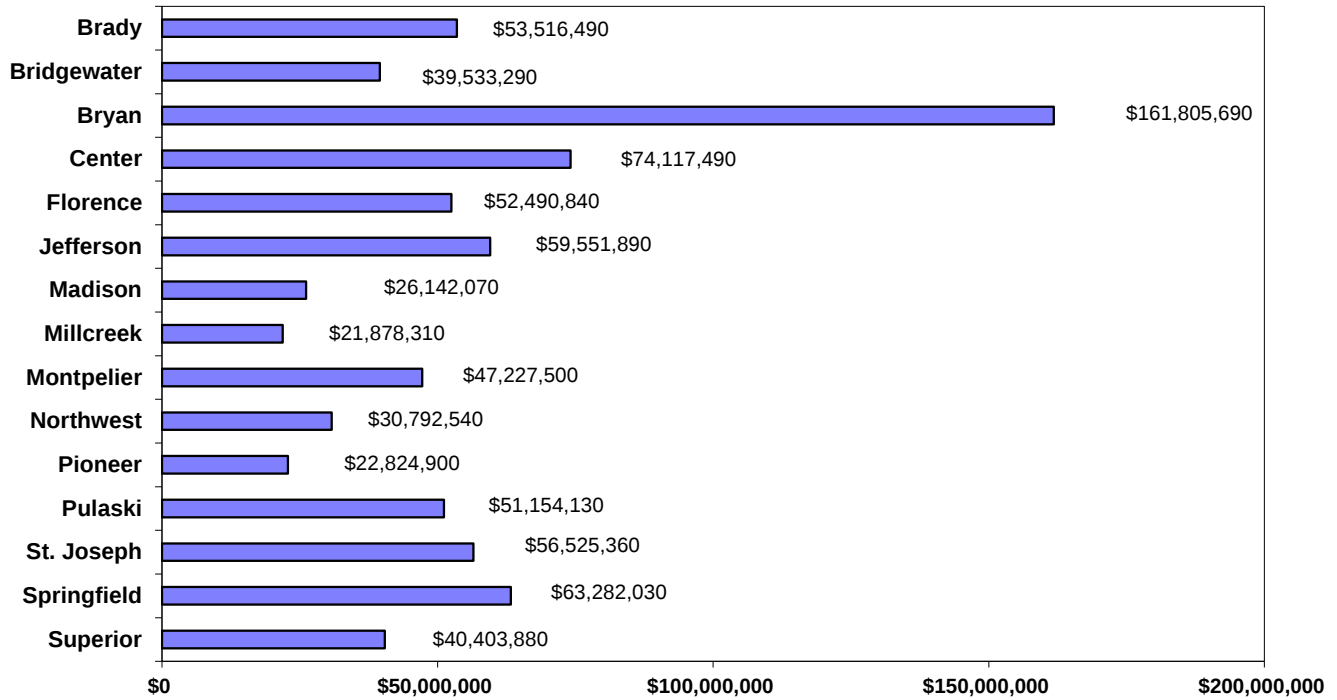
Note: Village populations are not included in township figures.



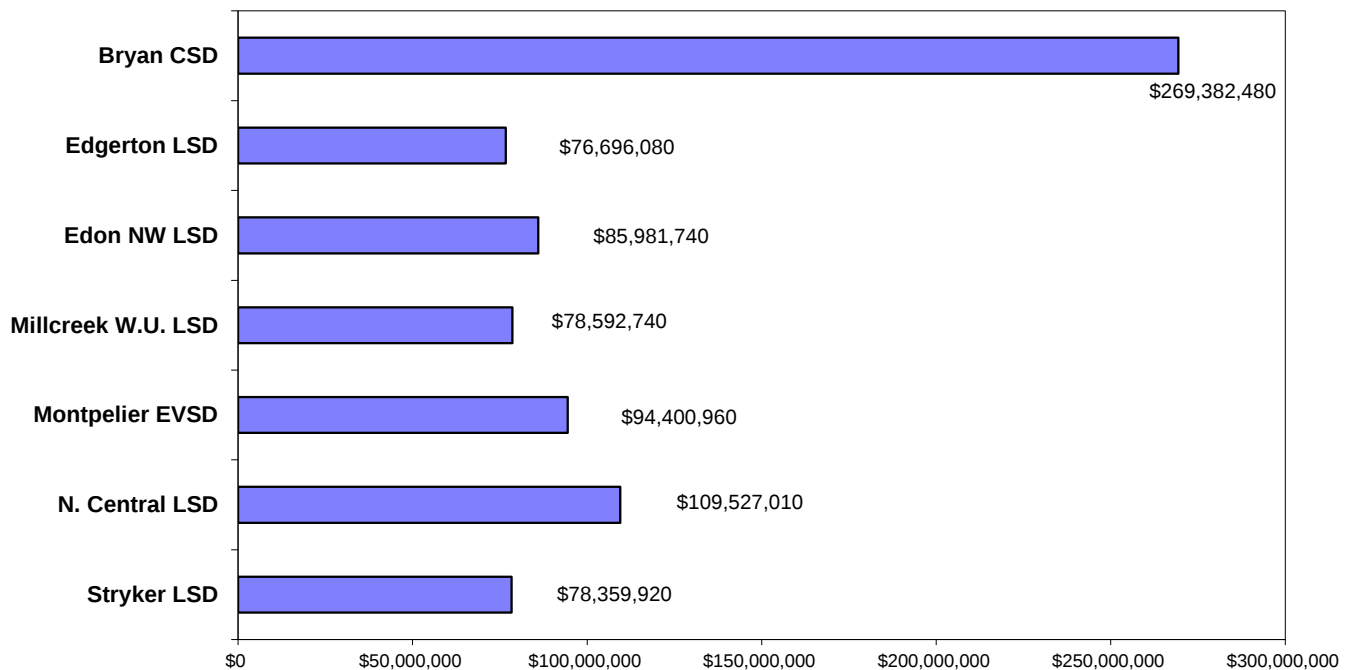
Real Estate Tax Revenue - Calendar Year 2017



Williams County Township Valuations - Tax Year 2017



Williams County School District Valuations - Tax Year 2017



Williams County Elected Officials

Julie A. Beagle

Auditor

Kimberly L. Herman

Clerk of Courts

Dr. Kevin Park

Coroner

Brian A. Davis

Commissioner

Lewis D. Hilkert

Commissioner

Terry N. Rummel

Commissioner

J. T. Stelzer

Common Pleas Court Judge

Todd J. Roth

Engineer

Steven R. Bird

Probate and Juvenile Judge

Katherine J. Zartman

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.

Julie A. Beagle
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