



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, 2008. 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 2008 Williams County Modified Cash Basis Financial Report. The Modified Cash Basis Financial Report was audited by the Auditor of State of Ohio, receiving an unqualified opinion.

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 2008 Modified 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

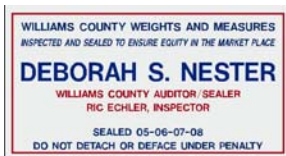
General Accounting/Fiscal Officer

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 138 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 25,888 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.

Personal Property Tax

The County Auditor's office administers the State's tangible Personal Property tax laws. Generally speaking, anyone in business in Ohio is subject to tangible Personal Property tax on equipment, furniture, fixtures and inventory used in business. The tax is distributed back to the local tax districts 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 5,316 dog licenses in 2008. 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 - Administration Offices -Bryan



Board of Elections - Veterans Services



Job & Family Services

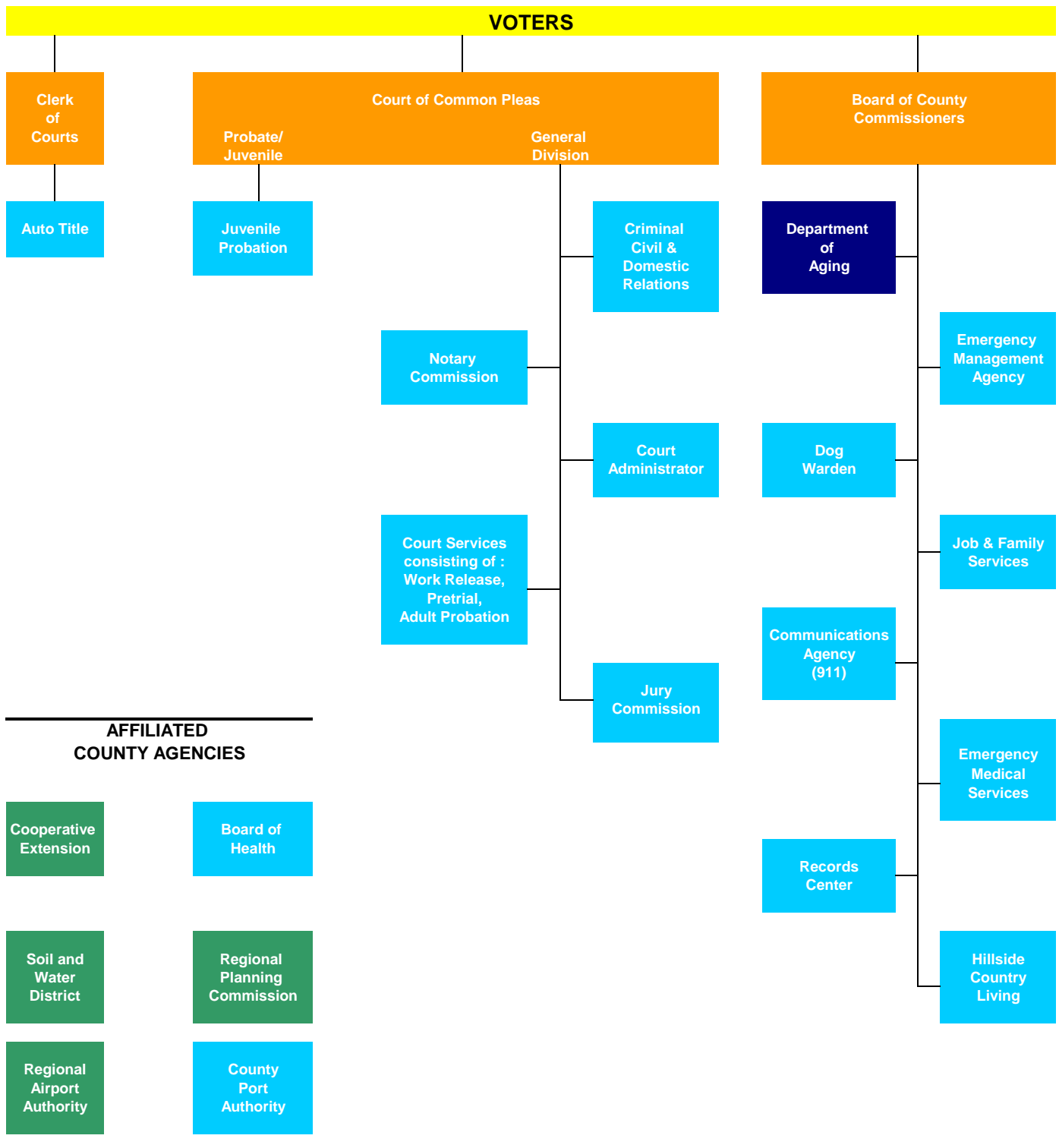


Records Center



Title Office

Your Williams County Government

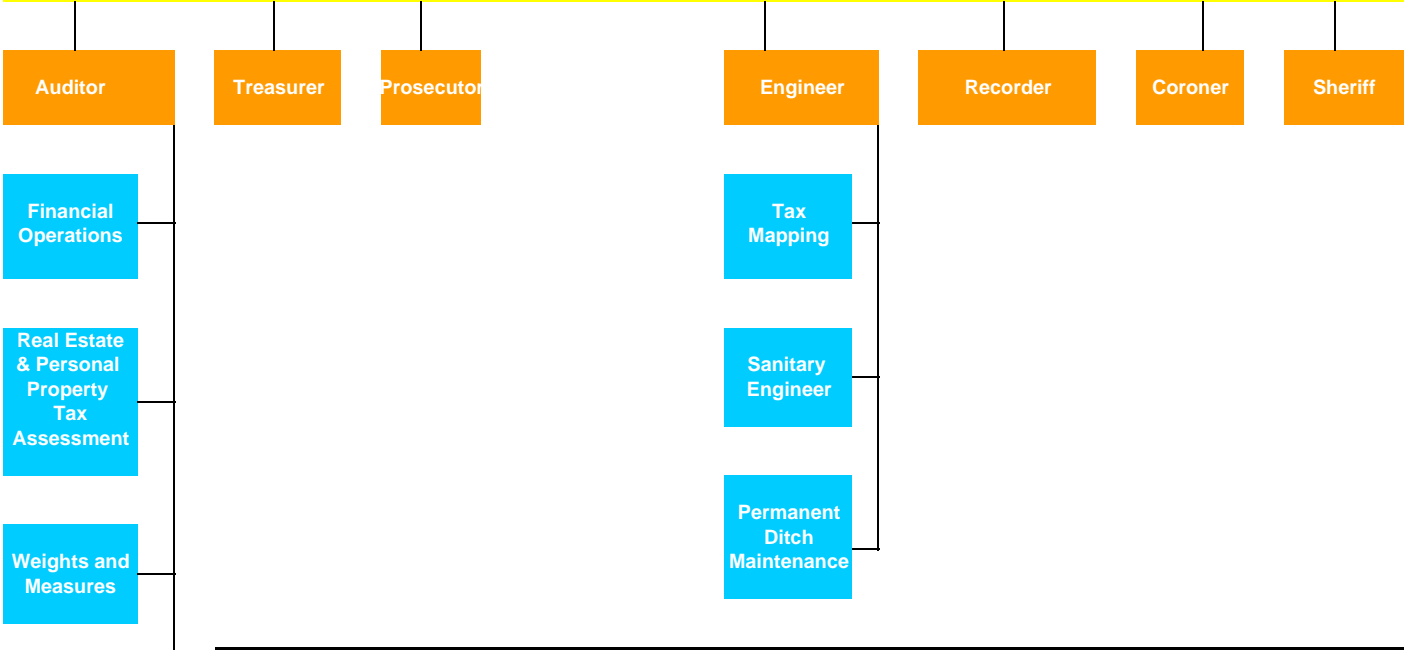


KEY

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



VOTERS



COUNTY COMMISSIONS

County Budget Commission	Board of Revision	Data Processing Board	County Records Commission	Veterans Service Commission	Williams County Board of Elections
Includes: Auditor Treasurer Prosecutor	Includes: Auditor Treasurer Pres of Board of Comm.	Includes: Auditor Treasurer Commissioner Recorder Clerk of Courts Records Center MR/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
Mental Retardation and
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 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.

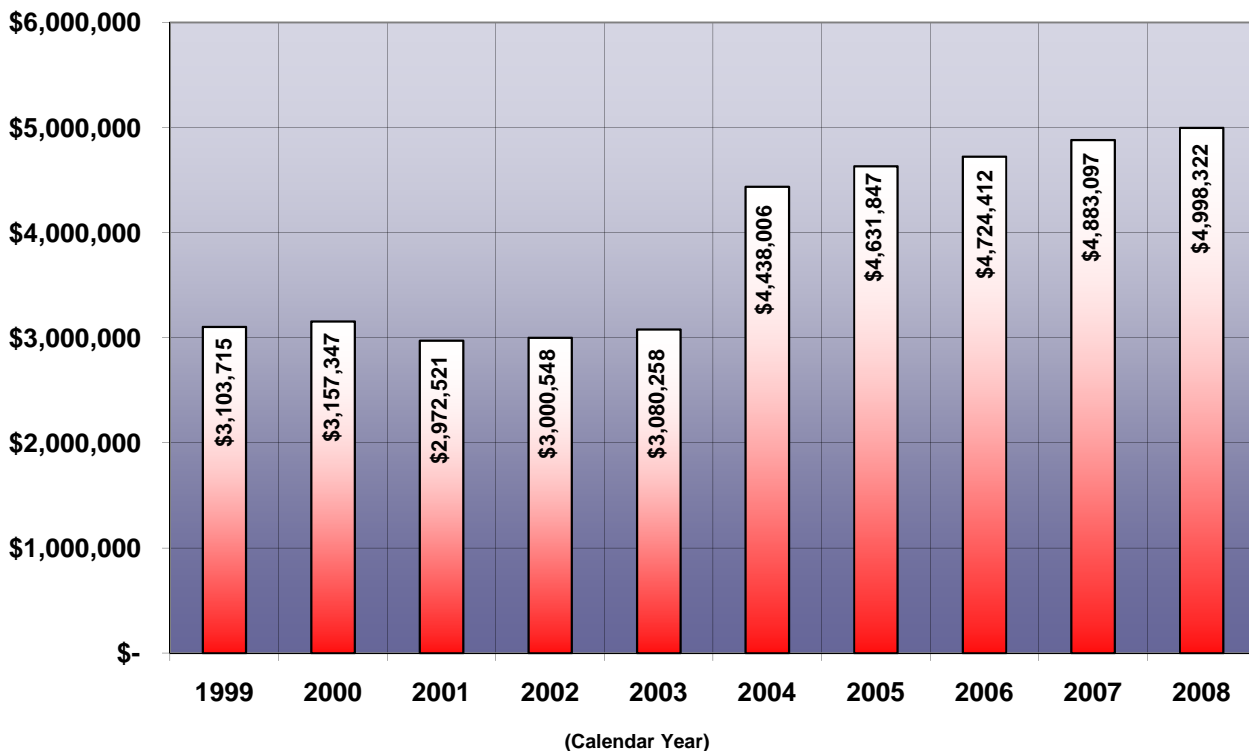
Williams County Unemployment Rate Increases in 2008

The County's unemployment rate for 2008 averaged 7.7% as compared to a state average of 6.5% and a national average of 5.8%. In 2007, the county's unemployment rate was significantly lower at 6.1% as compared to a state average of 5.6% and national average of 4.6%. Over the past ten years, the county's unemployment rate has ranged from a low of 3.5% in 2000 to a high of 7.7% in 2008.

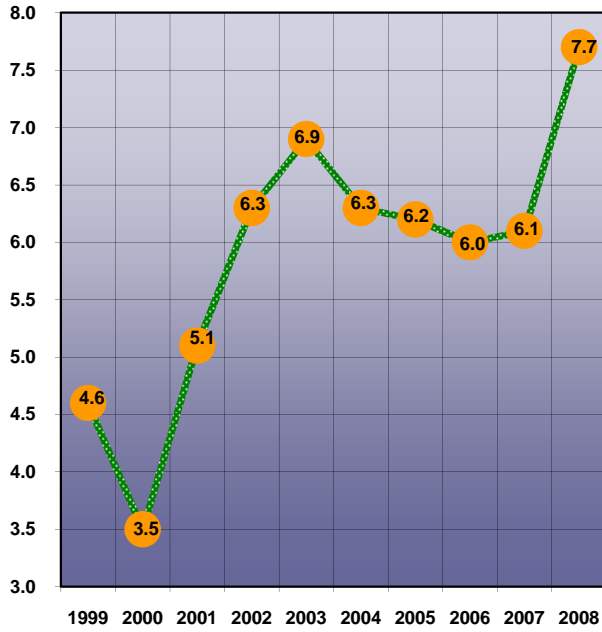
Economic Statistics

- Sales tax revenue for Williams County in 2008 totaled \$4,998,322 as compared to \$4,883,097 in 2007. This represents an increase of \$115,225, or 2.4%.
- Real & Personal Property values have increased 6.0% over the past five years. However, from 2007 to 2008, values decreased by 3.4%.
- Real & Personal Property tax collections have decreased by 2.1% over the past five years. Property tax collections in 2008 decreased by \$2,224,440 or 7.1% as compared to 2007.

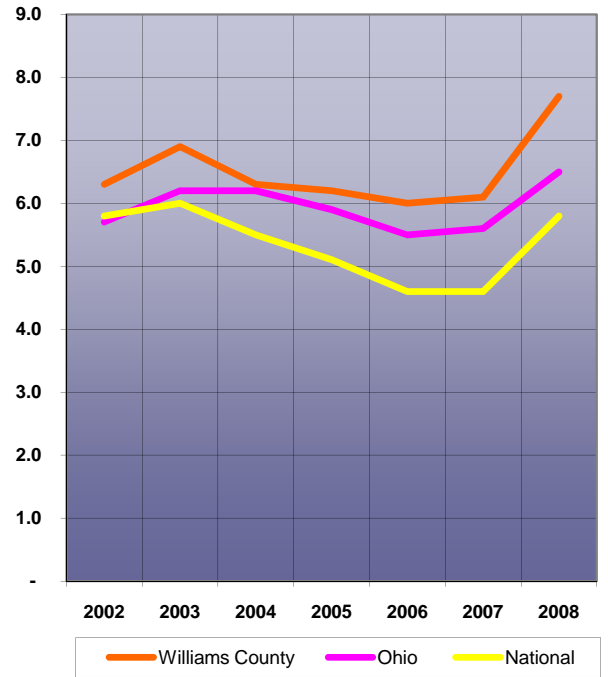
Williams County Sales Tax Revenue



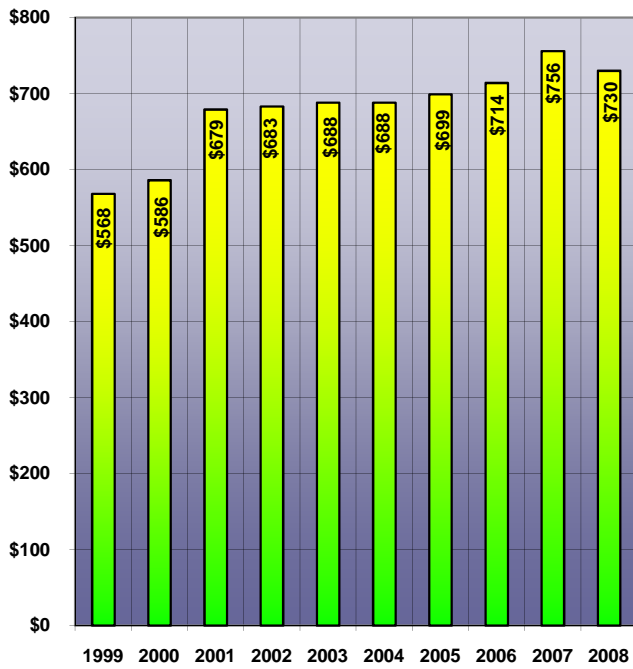
**Williams County
Average Unemployment Rates**



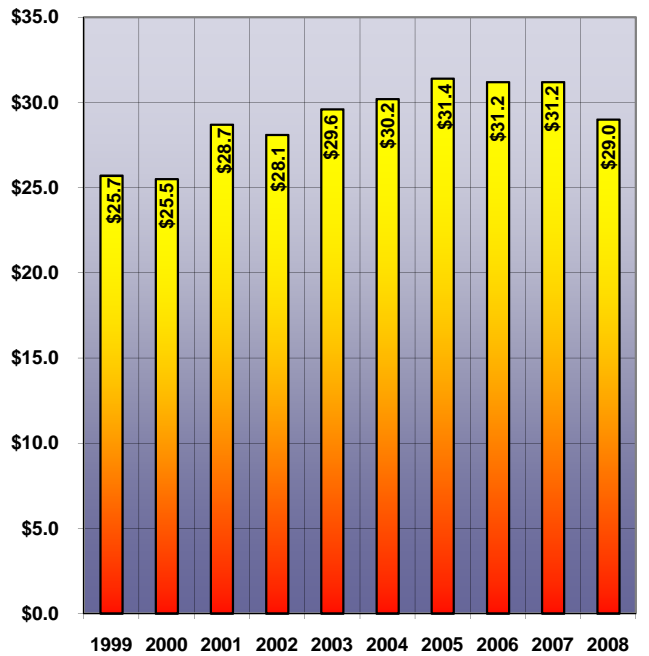
**National, State and County
Unemployment Rates**



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



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



County General Fund Expenditure Statement

General Fund Expenditures

	2006	2007	2008
Assessing Personal Property	\$571	\$444	\$537
Auditor	160,911	168,538	176,495
Bureau of Inspections	41,728	38,572	40,768
Commissioners	245,160	270,927	270,778
Courthouse	626,689	639,665	758,559
Elections Board	193,147	217,420	267,383
Miscellaneous	51,076	49,474	21,493
Planning Commission	542	513	131
Prosecutor	360,320	321,350	332,026
Records/Imaging	0	26,627	29,831
Records Center	84,492	85,234	91,766
Recorder	141,161	137,016	139,202
Taxes/Other	228,604	235,692	114,167
Treasurer	106,008	113,300	118,975
Total Legislative & Executive	2,240,409	2,304,772	2,362,111
Adult Probation	97,968	100,439	104,723
Clerk of Courts	149,390	168,644	178,461
Common Pleas Court	260,424	243,737	305,571
Court of Appeals	18,292	19,301	19,618
Jury Commission	1,328	1,325	1,291
Juvenile Probation	356,908	334,707	417,264
Law Library	4,033	4,053	4,051
Miscellaneous	0	59	61
Municipal Court	91,002	94,503	103,345
Probate Court	123,835	122,229	129,175
Total Judicial	1,103,180	1,088,997	1,263,560
Communications Agency	478,925	499,063	507,382
Coroner	50,213	64,890	64,683
Emergency Management	67,334	101,609	208,222
Sheriff	1,542,690	1,600,757	1,526,873
Miscellaneous	1,401,384	1,415,958	1,480,205
Total Public Safety	3,540,546	3,682,277	3,787,365
Engineer-Ditches	218,326	354,011	206,781
Engineer-Office Expense	54,000	65,000	101,706
Mapping Department	42,722	45,845	45,546
Total Public Works	315,048	464,856	354,033
Health	36,742	24,213	45,357
Total Health	36,742	24,213	45,357
Children's Services	160,000	0	40,000
Miscellaneous	0	0	0
Public Assistance	93,922	83,064	79,678
Veteran Services	68,766	72,750	76,278
Veteran Services Commission	218,290	225,568	246,225
Total Human Services	540,978	381,382	442,181
Employee Health Insurance	2,935,123	3,001,225	902,824
Total Employee Health Insurance	2,935,123	3,001,225	902,824
Grant - Soil & Water	148,584	147,923	147,923
Total Conservation & Recreation	148,584	147,923	147,923
WEDCO	87,674	44,763	44,494
Total Economic Development	87,674	44,763	44,494
Agriculture	292,649	296,300	330,475
Airport	28,748	43,124	59,526
Miscellaneous	157,018	181,726	278,803
Total Other /Miscellaneous	478,415	521,150	668,804
Records/Imaging	192,835	0	0
Total Capital Outlay	192,835	0	0
Principal	10,246	10,464	10,900
Interest	10,173	9,916	9,642
Total Debt	20,419	20,380	20,542
Total Expenditures	\$11,639,953	\$11,681,938	\$10,039,194

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 2008 Financial Activity Statement of Governmental Funds	
Resources Received	
Property Taxes	\$3,696,670
Sales Tax	4,998,322
Charge for Services	5,025,476
Licenses & Permits	16,849
Fines & Forfeitures	259,067
Intergovernmental Revenue	13,636,083
Special Assessments	805,312
Investment Income	386,421
Miscellaneous	1,858,390
Total	\$30,682,590
Total Net Other Financing	2,603,175
Total Resources Received	\$33,285,765
Services Rendered	
Legislative & Executive	2,965,192
Judicial	1,888,143
Public Safety	3,986,587
Public Works	5,444,453
Health	1,174,285
Human Services	9,967,370
Conservation & Recreation	147,923
Economic Dev. & Assistance	1,169,225
Employee Health Insurance	902,824
Other/Miscellaneous	668,804
Capital Outlay	2,192,402
Debt Service	1,068,902
Total Services Rendered	\$31,576,110
Resources Received over Services Rendered	\$1,709,655

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.

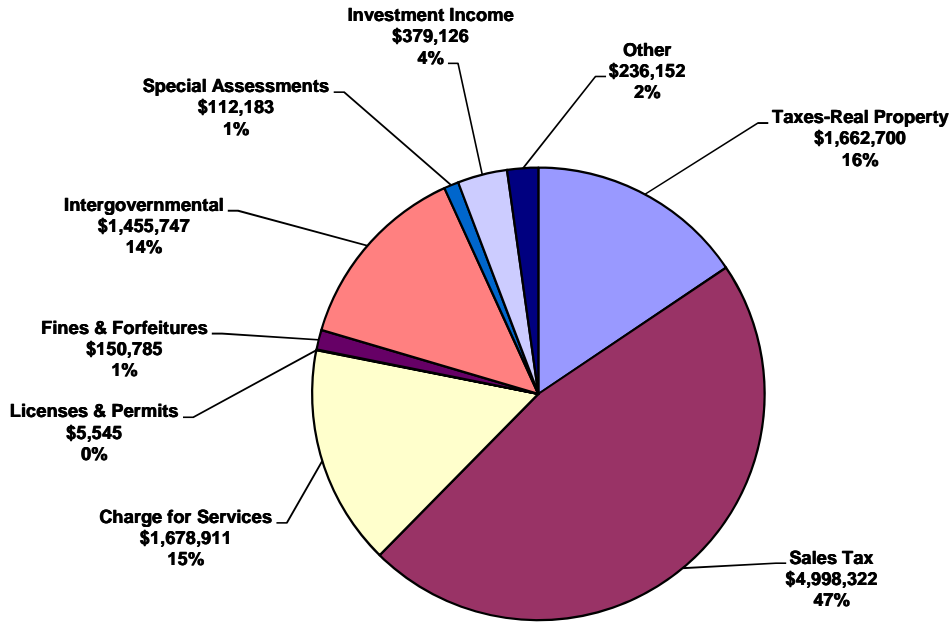
Economic Development & Assistance expenditures are primarily from Community Development Block Grants (CDBG) provided to local business, government, and home owners to promote development in Williams County.

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

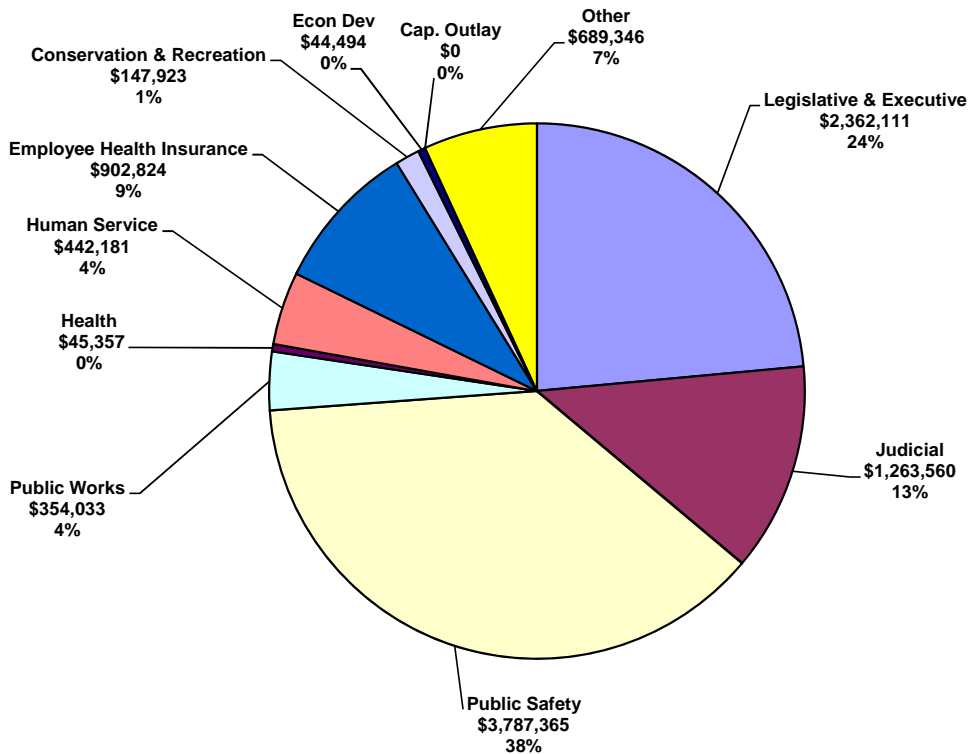
Capital Outlay are expenditures for the purchase, acquisition and construction of improvements to County buildings, land, equipment, and vehicles.

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

General Fund Revenues - Calendar Year 2008



General Fund Expenditures - Calendar Year 2008





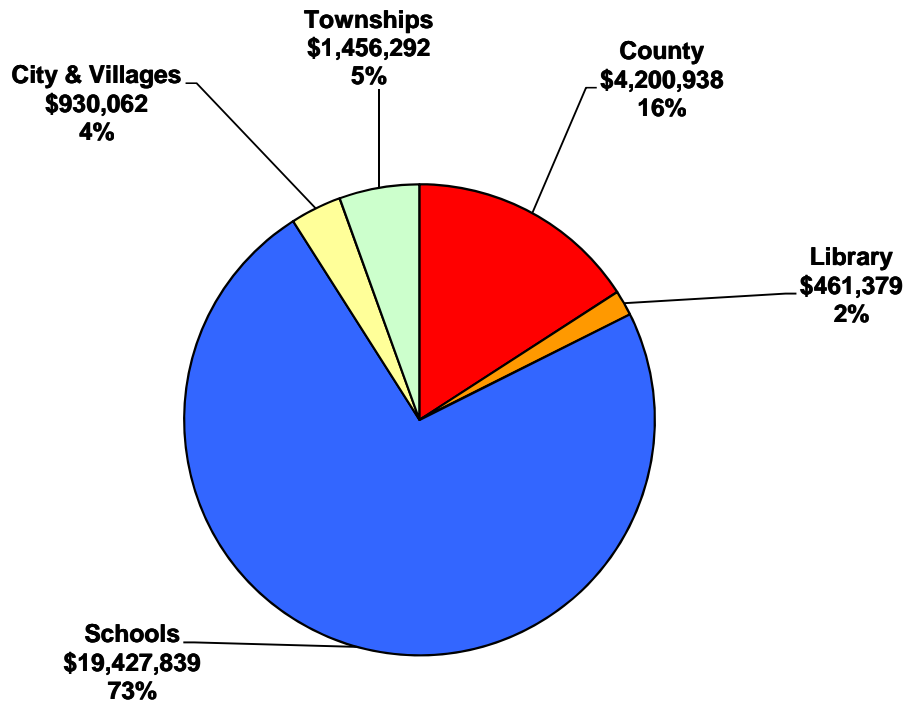
Williams County 2008 Summary of Debt Obligations				
	Balance at 1/01/08	Additions	Reductions	Balance at 12/31/08
General Obligations	\$0	\$2,500,000	\$0	2,500,000
USDA Special Assessment	777,529	0	12,221	765,308
USDA Revenue Bonds	5,370,466	0	136,204	5,234,262
OPWC Loans	517,824	81,478	0	599,302
OWDA Loans	4,261,780	0	234,561	4,027,219
Sanitary Sewer Improvement Note	805,000	0	0	805,000
County Facilities Improvement Note	300,000	0	50,000	250,000
Court of Appeals Loan	233,914	0	10,900	223,014
Equipment Loans/Leases	1,204,257	254,301	328,714	1,129,844
Total	\$13,470,770	\$2,835,779	\$772,600	\$15,533,949

Year 2000 Census Information Townships and Villages within Williams County			
	Population		Population
Alvordton Village	305	Madison Township	1,079
Blakeslee Village	130	Millcreek Township	630
Brady Township	1,032	Montpelier Ex. Village	4,320
Bridgewater Township	1,401	Northwest Township	1,384
Bryan City	8,333	Pioneer Village	1,460
Center Township	3,056	Pulaski Township	2,628
Edgerton Village	2,117	Springfield Township	1,821
Edon Village	898	St. Joseph Township	841
Florence Township	1,087	Stryker Village	1,406
Holiday City Village	49	Superior Township	1,449
Jefferson Township	1,972	West Unity Village	1,790
		County Total	<u>39,188</u>

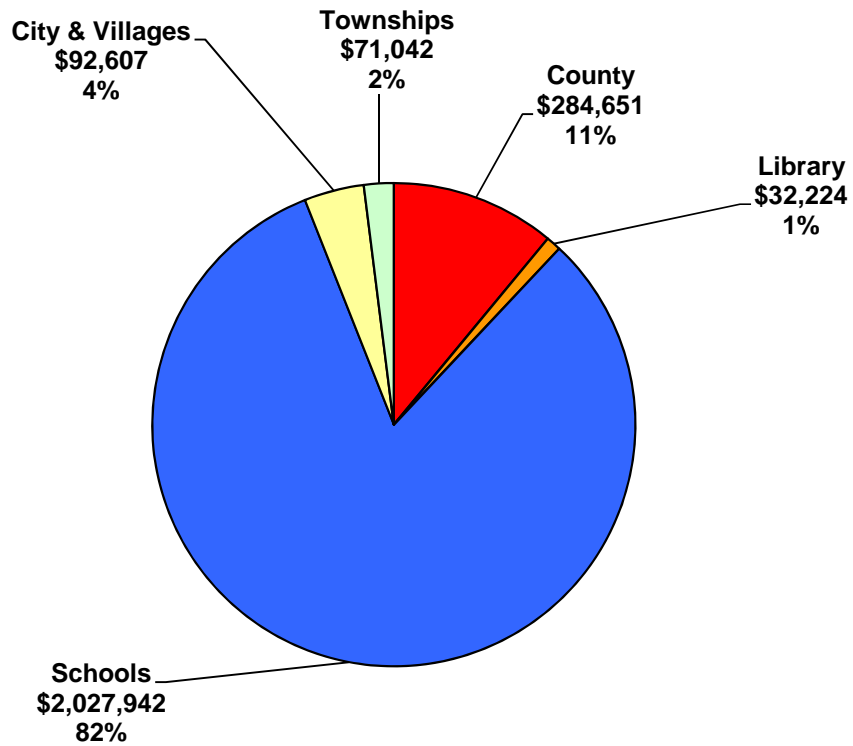
Source: U.S. Census Bureau Website

Note: Village populations are not included in township figures.

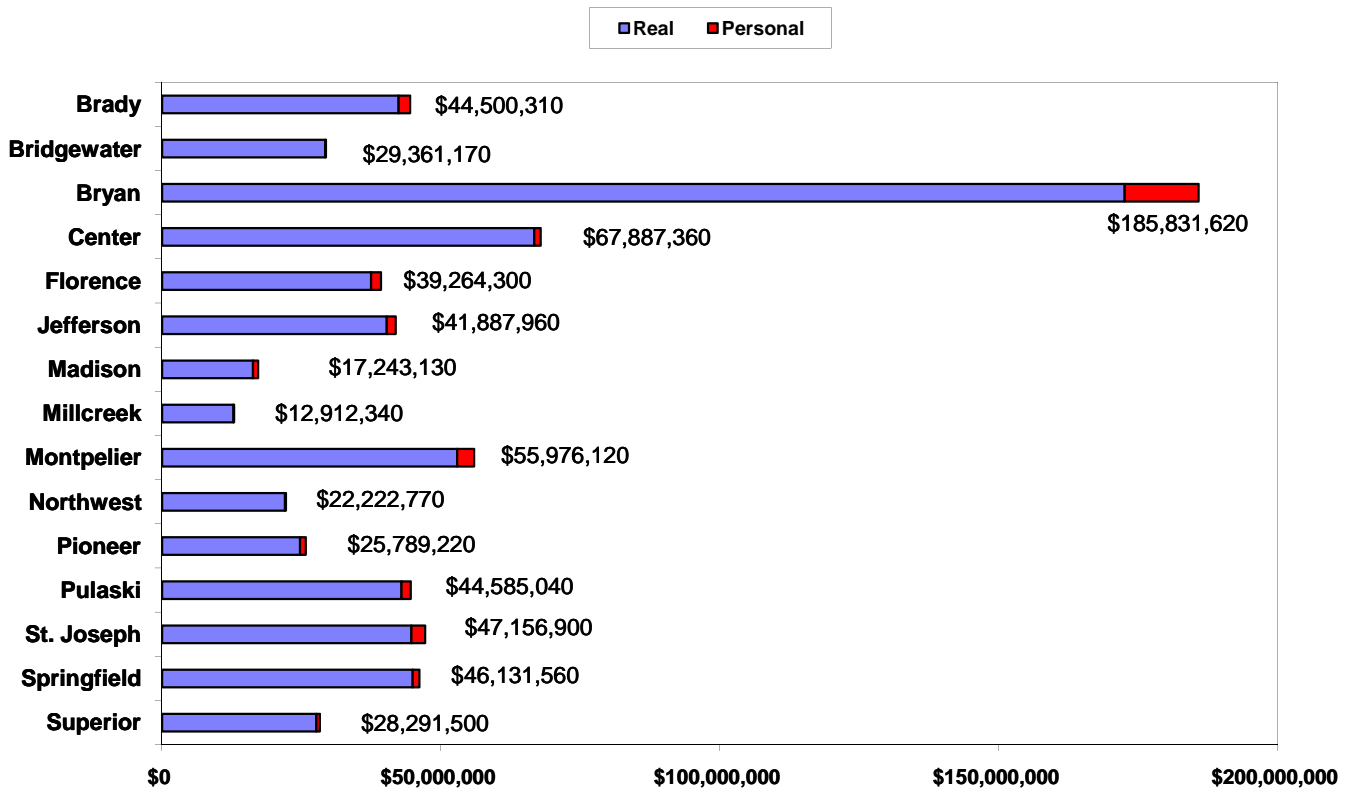
Real Estate Tax Revenue - Calendar Year 2008



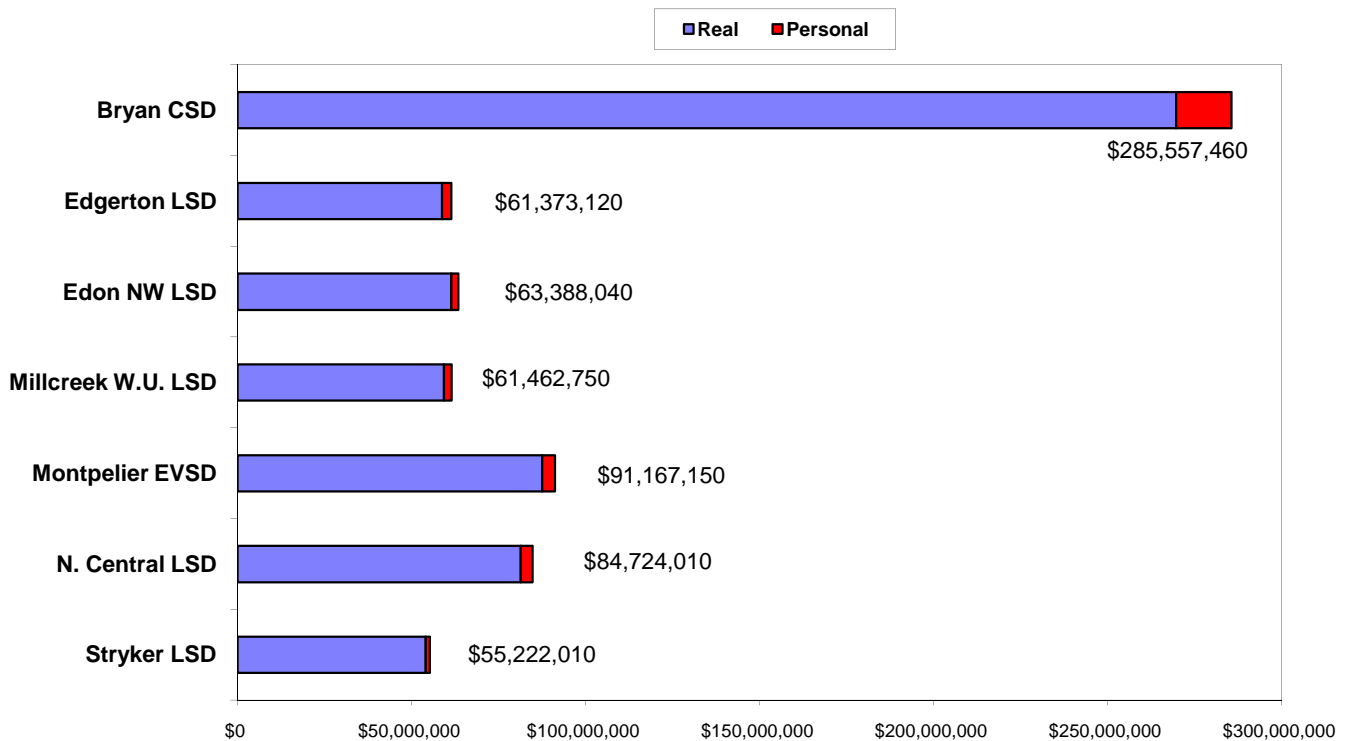
Personal Property Tax Revenue - Calendar Year 2008



Williams County Township Valuations - Tax Year 2008



Williams County School District Valuations - Tax Year 2008



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

Craig L. Roth
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

<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