

*County of Warren, Ohio*  
*2017*  
*Annual Information Statement*

in connection with Bonds, Notes and  
Certificates of Indebtedness of the County



This Annual Information Statement pertains to the operations of Warren County for the fiscal year 2016 (where possible, 2017 data has been provided).

Questions regarding information contained in this Annual Information Statement should be directed to the Warren County Board of Commissioners, Administration Building, 406 Justice Drive, Lebanon, Ohio 45036.

The date of this Annual Information Statement is August 1, 2017.

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## INTRODUCTORY STATEMENT

The Annual Information Statement (the “Annual Statement”) in connection with bonds, notes and certificates of indebtedness of the County of Warren, Ohio (the “County”), including the appendices hereto, has been prepared by the County to provide, as of its date, financial and other information about the County. The County intends that this Annual Statement be used to satisfy obligations pursuant to Continuing Disclosure Agreements and Certificates entered into by the County in compliance with the Securities and Exchange Commission Rule 15c2-12 (the “Rule”) for certain outstanding obligations of the County.

The County has not bound itself contractually to furnish current information, in the form of a statement such as this or otherwise, on a continuing or regular basis and does not covenant to do so except for specific Continuing Disclosure Agreements entered into for specific transactions (see “CONTINUING DISCLOSURE” herein). From time to time the County may elect to provide such information to parties named on a mailing list maintained by the County for such purpose. Names may be entered on the mailing list by writing to the Warren County Board of Commissioners, Attention: Tina Osborne, Clerk, Administration Building, 406 Justice Drive, Lebanon, Ohio 45036.

All financial and other information presented herein has been provided by the County from its records, except for information expressly attributed to other sources. The presentation of information, including tables of receipts from taxes and other sources, is intended to show recent historical information, and is not intended to indicate future or continuing trends in the financial position or other affairs of the County. No representation is made that past experience, as might be shown by such financial and other information will necessarily continue in the future.

References herein to provisions of Ohio law, whether or not codified in the Ohio Revised Code (the “Revised Code”), and the Ohio Constitution, are references to such provisions as they presently exist. Any of those provisions may from time to time be amended, repealed or supplemented.

As used in this Annual Statement, “debt service” means principal (including mandatory redemptions) of and interest on the obligations referred to, and “State” or “Ohio” means the State of Ohio.

Certain information contained in this Annual Information Statement is attributed to the Ohio Municipal Advisory Council (“OMAC”). OMAC compiles information from official and other sources. OMAC believes the information it compiles is accurate and reliable, but OMAC does not independently confirm or verify the information and does not guaranty its accuracy. OMAC has not reviewed this Official Statement to confirm that the information attributed to it is information provided by OMAC or for any other purposes.

## THE COUNTY

The County was established by an act of the first General Assembly of Ohio on March 24, 1803. It was named in honor of General Joseph Warren, a physician and major general who died in the Battle of Bunker Hill during the Revolutionary War. Lebanon became the county seat six months after the County's creation. The County has eleven townships, nine villages, seven cities and covers 408 square miles in the southwestern part of the State along the banks of the Little Miami River. Lying midway between the cities of Cincinnati and Dayton, the County is approximately 25 miles from the central business districts of both cities.

### County Government

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners (the "Commissioners" or the "Board"), elected at large in even-numbered years for four-year overlapping terms, is the primary legislative and executive body of the County.

In addition to the Commissioners, the eight other administrative officials of the County that follow, each of whom is independent within the limits of the state statutes affecting the particular office, are elected for terms of four years each, with the County Auditor and a Commissioner elected at two year intervals before and after a presidential election year and the other two Commissioners and other County officers elected in each presidential election year. Common Pleas Judges, Domestic Relations Judges and the Probate Judge are also elected on a countywide basis.

### Board of County Commissioners

	<u>Date First Assumed or Appointed</u>	<u>Present Term Expires</u>
Tom Grossmann, President	01/15	12/18
David G. Young, Vice President	01/05	01/21
Shannon Jones	01/17	01/21

### County Officials

	<u>Term Commenced or Appointed</u>	<u>Present Term Expires</u>
County Auditor, Matt Nolan	03/15	03/19
County Treasurer, Barney Wright	09/17	09/21
Clerk of Courts, James Spaeth	01/97	01/21
County Engineer, Neil Tunison	01/97	01/21
County Recorder, Linda Oda	01/13	01/21
County Sheriff, Larry Lee Sims	01/09	01/21
County Coroner, Dr. Russell Uptegrove	03/07	01/21
County Prosecuting Attorney, David P. Fornshell	02/11	01/21

The County Auditor (the “Auditor”) is elected to a four-year term and has, as a primary function, the task of assessing real property for taxing purposes. A complete physical on-site inspection reappraisal must be conducted every six years in addition to a triennial reappraisal. The Auditor is also the fiscal officer of the County, and no County contract may be made without the Auditor’s certification that funds are available for payment or are in the process of collection. In addition, no account may be paid except by the Auditor’s warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and also has major accounting responsibilities.

The County Treasurer (the “Treasurer”) is required by state law to collect certain taxes, which are then distributed by the Auditor to various governmental units. The Treasurer is the disbursing agent for expenditures authorized by the Commissioners and is also custodian of the County’s Bond Retirement Fund (hereafter defined). The Treasurer must make daily reports to the Auditor showing receipts, payments and balances. The Treasurer’s books of account must always balance with those of the Auditor.

The County Engineer (the “Engineer”), required by law to be a registered professional engineer and surveyor, serves as the civil engineer for the County and its officials. Primary responsibilities relate to the construction, maintenance, and repair of the County’s roads, bridges, and drainage facilities. The Commissioners take bids and award contracts for the projects recommended and approved by the Engineer. The Engineer also prepares tax maps for the County Auditor.

In addition to these elected officials, the County Administrator (the “Administrator”) is appointed by the Commissioners and serves at the pleasure of, and under the direction and supervision of the Commissioners. The Administrator is the administrative head of the County and is responsible for enacting policies of the Commissioners, supervising County affairs, preparing and submitting the fiscal budget, and keeping the Commissioners fully advised on the financial obligations of the County.

### **Administration of the Justice System**

As part of the administration of the justice system in the County, the County maintains the Common Pleas Court, including the Domestic Relations, Probate and Juvenile Divisions. In addition to the Common Pleas Court, the County has a County Court with jurisdiction in areas not covered by municipal courts located in the County. The Prosecuting Attorney’s office and the County jail are also maintained by the County. The Prosecuting Attorney is designated by Ohio law as chief legal counsel for all County officers, boards, and agencies, including the Commissioners, the Auditor and the Treasurer. The Clerk of Courts keeps all official records of the Common Pleas Court and serves as Clerk of the Court of Common Pleas. The office of Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The State of Ohio is divided into twelve District Courts of Appeals. The Twelfth District includes the Counties of Brown, Clermont, Butler, Warren, Clinton, Fayette, Madison, and Preble. The Twelfth District Court of Appeals is a separate entity from the County. The five judges who are responsible for the court system are elected in the general election by the

populous of the above listed counties. The court system sets its own budget, appoints staff, and relies on the County for only the County's proportionate contribution for operations as required by statute.

The County Sheriff (the "Sheriff") is the chief law enforcement officer of the County and provides certain specialized services among which are maintaining a special staff of deputies to assist local law enforcement officers upon request and to enforce the law in unincorporated areas of the County. The Sheriff also maintains the County jail and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the County Court, the Sheriff is in charge of the preparation and service of documents.

### **County-Owned Utilities**

The Warren County Water and Sewer Department (the "Water and Sewer Department") is a regional water supplier that owns and operates two water treatment plants with a total rated capacity of 20 million gallons per day. The treatment plants withdraw water from wells located along the Great Miami and Little Miami aquifers. The water is distributed from four booster pump stations through 568 miles of water mains to over 29,000 water customers. Fire protection and daily storage is provided from nine elevated storage tanks with a total storage volume of 13 million gallons.

The County serves the Villages of Corwin, Harveysburg, and Maineville, as well as portions of Clearcreek, Deerfield, Franklin, Hamilton, Turtlecreek, Union, and Wayne Townships. In addition to the water furnished by County owned facilities, it also purchases potable water from the City of Springboro, the Village of Waynesville and the City of Cincinnati. The County has emergency water system interconnections with neighboring cities and villages including Cincinnati, Franklin, Lebanon, Middletown, Springboro, South Lebanon, Waynesville, and the Western Water Company.

The Water and Sewer Department serves approximately 20,000 sewer customers. It owns and operates four wastewater treatment plants with respective Ohio EPA permitted capacities of 12 million, 120,000, 80,000 and 16,000 gallons per day. The County also has agreements with the Metropolitan Sewer District of Greater Cincinnati, Franklin Regional Wastewater Treatment Corporation, and Butler County, to provide wastewater treatment to portions of unincorporated areas of the County. The County maintains over 389 miles of sanitary sewers and 69 sewage pump stations.

In 2016, the Water and Sewer Department employed 78 people (37 in wastewater and 41 in water) and had a total payroll of \$3,487,758.

The payroll costs, together with those required for the maintenance and operation of the Water and Sewer Department's facilities, are paid from the water and sewer user fees and sewer connection and water tap fees. These fees and charges are sufficient to pay the cost of operating and maintaining the sewer and water systems, as well as paying debt service on the County sewer and water revenue bonds and complying with the provisions of the trust agreements under which such bonds were issued.

The user fees paid by County customers for service are the lowest utility rates within the local region. Based on the 2017 survey performed by the City of Oakwood, County water and sewer rates ranked 12th lowest out of the 63 utilities that completed the survey.

The Water and Sewer Department is continually undergoing capital improvement projects necessary to serve an expanding customer base. These projects are organized, planned, and scheduled to avoid or minimize the issuance of debt. In 2016, the Water and Sewer Department completed a \$6.5 million upgrade to its North Water Treatment Plant and Pump Stations without the issuance of debt. The Water and Sewer Department also has plans for several future upgrades to their facilities within the next 5 years and will attempt to sequence these improvements to minimize the issuance of debt. In 2016, the Water and Sewer Department acquired ownership and operation of the Village of Waynesville's wastewater treatment plant and sanitary sewer collection system. In connection with this acquisition, the County assumed certain obligations of the Village of Waynesville under a loan agreement with the Ohio Water Development Authority (see "COUNTY DEBT AND OTHER LONG TERM OBLIGATIONS – OWDA Loan Contracts"). Minor operational upgrades to the treatment plant were completed by the County within the first 2 years of ownership with more significant capital improvements planned within a 5 to 10 year planning period.

## **Financial Management**

The Commissioners are responsible for providing and managing the funds used to support the various County activities. The Commissioners exercise their legislative powers by budgeting, appropriating, levying taxes, issuing bonds, and letting contracts for public works and services.

## **Permissive Taxes**

Property taxes were not only the largest source of tax revenue; they were also the largest source of revenue for the County in 2016. Sales taxes were the second largest source of tax revenue and the second largest source of revenue for the County. The third largest tax was the Motor Vehicle and Gasoline Tax, although this tax did not rank as the third largest source of revenue for the County. These revenue sources are commonly known as "permissive" taxes. State law authorizes counties to levy such permissive taxes without a vote of the people but subject to referendum or repeal by initiative. The County currently has in effect two motor vehicle license taxes in the amount of \$5.00 per vehicle, the proceeds of which are used for streets and highways, a 1% sales tax, a hotel lodging tax which amounts to 3% of gross room rentals, and a 3% real property transfer tax. One of the permissive taxes not presently utilized by the County is the utility service tax, which may be levied at a rate not to exceed 2% of utility service charges.

A county is permitted to levy up to a 1% sales tax on retail sales in the county, subject to certain exceptions. The sales tax may be levied for the purpose of providing additional revenue for county general fund purposes, or to support criminal and administrative justice services in the county, or both. This county sales tax may be authorized by the Board of County Commissioners at any time in increments of one-quarter up to the maximum of 1%, but the

authorization of this sales tax is subject to referendum and a vote of the voters. The County is currently levying a 1% sales tax.

The Ohio Revised Code permits a county to levy up to an additional one-half of 1% sales tax on retail sales in a county, subject to certain exceptions, for the following purposes: financing a convention center or providing additional revenue for a county transit authority, for general fund purposes, for permanent improvements under the jurisdiction of the Community Improvement Board or for, in the case of a county with a population of 175,000 or less, the acquisition, construction, equipping or repair of any specific permanent improvement. This additional one-half of 1% sales tax can be levied in one-quarter increments and is subject to voter approval, except when it is levied solely to provide additional general fund revenues, and is in addition to the 1% county sales tax that may be levied without voter approval but is subject to referendum, described above. The County is not currently levying the additional one-half of 1% sales tax. The County's sales tax revenues generated \$39,550,594 in 2016 compared to \$37,382,106 in 2015, a 5.8% increase.

A county may levy certain liquor and cigarette taxes for the purpose of financing a sports facility. The use of these taxes is subject to the approval of county voters. The County does not currently levy liquor or cigarette taxes.

### **Property Taxes**

This information may be found on pages 68, S12, S13, S14 and S15 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016, attached hereto as Appendix A.

### **Management of County Facilities**

The Commissioners are responsible for the proper management of most County facilities, including various courts and correctional, administrative and governmental facilities.

### **Personnel Administration**

Personnel costs account for the largest share of the County's general fund expenditures. There are a number of independent boards and commissions which administer a large variety of services within the County, including, among others, the Department of Human Services, the Veterans Service Commission, the County Health Department, and the Board of Developmental Disabilities.

Some of these boards and commissions are appointed in their entirety by the Commissioners and are subject to the complete fiscal control of the Commissioners; others are independent of fiscal control by the Commissioners. There are also instances in which the Commissioners do not have appointment powers but do have fiscal responsibility. For example, the Commissioners have financing, funding, budgeting and accounting responsibilities for the Board of Elections and for various courts but do not make appointments to the Board of Elections or the courts.

## Employee Relations

As of December 31, 2016, the County employed approximately 1,172 full-time and part-time employees in various job classifications. The 2016 annual gross payroll was \$65,713,074.

Under Chapter 4117 of the Ohio Revised Code (the “Collective Bargaining Act”), public employees of the State and many local subdivisions (including the County) have the right to organize, bargain collectively and have union representation. The employer must recognize and grant exclusive representation rights to an organization approved by the State Employment Relations Board (“SERB”). SERB approval may be granted either after fulfillment of the requirements listed in its regulations or by majority approval of the employees at a SERB supervised election. The employer has the right to insist on an election. Any agreements under the Collective Bargaining Act must be in writing, must specify a grievance procedure and cannot exceed three years in duration.

The Collective Bargaining Act designates those actions which constitute unfair labor practices and prescribes procedures for their remedy. It also sets forth dispute resolution procedures for contract negotiation, including arbitration or other mutually agreeable methods. If an impasse persists after conciliation procedures, then police, fire, correctional officers, and other public safety employees must take the dispute to binding arbitration and do not have the right to strike. All other employees have the right to strike after 10 days written notice.

The County has labor agreements with the following employee unions:

<u>Union</u>	<u>Type of Personnel Covered</u>	<u>Number of Employees Covered</u>	<u>Date Contract Commenced</u>	<u>Date Contract Expires</u>
Ohio Council Eight American Federation of State, County, Municipal Employees, AFL-CIO	Highway Workers	19	01/01/15	12/31/17
Warren County Deputy Sheriff’s Benevolent Association	Sheriff’s Office	173	11/21/16	11/20/19
Warren County Dispatch Association	Dispatchers & Call Takers	30	11/22/15	12/31/17

The County is not aware of any other union representation activities taking place in the County at this time.

The County has experienced no employee strikes or work stoppages in its history and the County considers labor relations with its employees to be good. The Public Employees Collective Bargaining Act, as enacted by the Ohio General Assembly, expressly recognizes the rights of collective bargaining for most government employees, including such employees’ right to strike, and permit agreements requiring binding arbitration of unresolved grievances, agency shops and dues check-off provisions.

## **County Services and Responsibilities**

### **Welfare and Public Assistance**

The Warren County Department of Job & Family Services (the “JFS Department”) administers the public assistance functions within the County. The JFS Department is headed by the Director of Human Services, who is appointed by the Commissioners. The JFS Department is advised by the community based Planning Committee.

The JFS Department, which is one of the largest in County government with 47 full-time employees and an annual payroll of \$1,600,000 as of December 31, 2016, is divided into major units, each of which is responsible for several functions.

The Division of Social Services, either directly or through agreements with other community agencies, provides services such as adult self-support services. The Division of Income Maintenance deals with Ohio Works First, Medicaid, food assistance and other financial relief programs.

Much of the state and federal funding flows directly from those governments to public assistance recipients in programs in which the County performs various administrative tasks such as eligibility and re-certification determinations.

The Medical Assistance programs administered by the JFS Department include the Federal Medicaid program, the State General Assistance Medical program and the State Disability Assistance Medical program. The JFS Department’s role in these programs includes the determination of the eligibility for benefits.

The Social Services programs administered by the JFS Department include the Federal Title XX program, State and Federal grant programs, and locally funded projects, such as the Work Activities Training program designed to provide training and to help individuals to find employment.

The JFS Department manages the direct delivery of such services as the investigation of neglect and abuse of adults, protective services, and education advocacy-collaboration with other agencies in helping children and their families to have more successful education experiences.

### **Children Services**

The Warren County Children Services Department (the “Children Services Department”) is staffed by 54 employees, 52 full time and 2 part-time, with 2 vacant positions. The 2016 salary expense was \$1,915,900. The Children Services Department provides family and children’s services such as adoption, group care, foster home care and protective services dealing with intra-family abuse problems.

## **Developmental Disabilities**

The Warren County Board of Developmental Disabilities (the “Developmental Disabilities Board”) is a State-mandated seven-member agency charged with the task of ensuring the availability of programs, services and support to individuals with developmental disabilities. Available programs include: early intervention, school to work transition, service coordination, family support services, respite care, supported living, housing, volunteer programs, adult services, nursing services, vocational training, supported employment, community employment, administration and transportation services. Presently, there are 179 employees providing these services. In addition to federal and state dollars, the program is funded by a 4.0 mill continuing levy. The Developmental Disabilities Board has received the maximum accreditation from both the Ohio Department of Developmental Disabilities and the Commission on Accreditation of Rehabilitation Facilities (CARF).

The other major public assistance organization in the County is the County Veterans Services Administration (the “Administration”), which is staffed by 21 employees and funded by the County General Fund. The 2016 entitlement was \$3,095,504 which supports an operating budget of \$2,875,900. The Administration provides temporary relief for the clients and assists veterans and their dependents in securing materials and information needed to apply for benefits under programs administered by the Federal Veterans Administration.

Mental Health Recovery Services of Warren and Clinton Counties (the “MHRS”) provides mental health and alcohol and drug addiction services by contracting with four major provider agencies. The program is staffed by 9 full time employees and 1 part time employee, including the Executive Director, and operates on a 1.0 mill levy. It had a budget of \$13,683,285 for the fiscal year beginning July 1, 2016 and ending June 30, 2017. MHRS was established pursuant to and operates under Chapter 340 of the Ohio Revised Code. It is controlled by a 14-member volunteer board, with six members appointed by the Director of the Ohio Department of Mental Health and the remaining eight members chosen by the Boards of County Commissioners of Warren and Clinton Counties in proportion to the population of each.

## **Public Health**

There are four urgent care facilities in the County. There are also a total of 39 hospitals in the surrounding Cincinnati-Middletown Metropolitan Statistical Area, including 21 acute care facilities and 1 critical access hospital, some of which provide inpatient service to County residents. Because the County is served by two major interstate systems (I-71 and I-75), no portion of the County is further than thirty minutes away from specialty care, including the world-renowned Cincinnati Children’s Hospital Medical Center located in Liberty Township and Cincinnati and Shriners Burns Hospital, located in nearby Cincinnati.

In addition, the Premier Health Campus-Middletown, a health and technology campus anchored by the 328-bed Atrium Medical Center (formerly Middletown Regional Hospital), is located approximately a quarter mile east of Interstate 75 at the Middletown exit. The 200-acre campus includes a sophisticated array of services and health providers such as behavioral health programs, outpatient surgery, a cancer center, children’s care, skilled nursing care, the Greentree Health Science Academy, and a professional building that houses additional services.

Dayton Children's Hospital has an Urgent Care facility and has added an adjoining Emergency Room facility in Springboro.

Bethesda Medical Center at Arrow Springs is a 100,000 square foot medical facility located just north of Interstate 71, off the Route 48 bypass. Comprehensive services include a 24-hour emergency department, primary and specialty care physician offices, imaging services, including radiology and diagnostics, laboratory services, outpatient physical therapy, and a pharmacy.

The Warren County Combined Health District (the "District") is overseen by a nine member Board of Health and is directed by the Health Commissioner. Five members are appointed by the District Advisory Council, consisting of officials from each municipality in the County, the chairman of the board of township trustees of each township, and one County Commissioner. Four members are appointed by the contracting cities. The District consists of the following divisions: nursing, WIC, plumbing, vital statistics, administrative services, and environmental health, and provides numerous services to any County resident including child and adult health clinics, immunizations, prenatal, TB, overseas travel, home health care as well as Environmental Health Programs, food safety, nuisance, household sewage, well water, schools, rabies control, mosquito trapping and testing, pools and plumbing inspections. It operates as a separate political subdivision pursuant to Chapter 3709 of the Ohio Revised Code and is not controlled by the County Commissioners. For more information concerning the District, please visit [www.wcchd.com](http://www.wcchd.com).

There is a County-wide levy to support the District, which is authorized to be collected through tax year 2019 at a rate of 0.50 mills (see Tax Tables A and B herein) and the County Commissioners do not appropriate funds for its operation. The District has 55 full and 5 part-time employees with 2016 total expenditures of \$5,111,885.

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## Demographic Information

	<b>Population</b>			
	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2016</u>
Warren County	113,927	158,486	212,693	227,063
State of Ohio	10,847,115	11,353,140	11,536,504	11,614,373

Source: U.S. Census Bureau.

## Population of Incorporated Areas

<u>Area</u>	<u>1990</u>	<u>2000</u>	<u>2010</u>	<u>2016</u>
Butler Village	188	231	163	166
Carlisle City*	4,610	4,876	4,710	5,066
Corwin Village	225	256	421	444
Franklin City	11,026	11,396	11,771	11,780
Harveysburg Village	437	563	546	556
Lebanon City	10,461	16,962	20,033	20,651
Loveland City*	50	281	792	816
Maineville Village	359	885	975	1,056
Mason City	11,450	22,016	30,712	33,037
Middletown City*	31	2,129	2,700	2,749
Monroe City*	52	47	120	142
Morrow Village	1,206	1,286	1,188	1,272
Pleasant Plain Village	138	156	154	160
South Lebanon Village	2,696	2,538	4,115	4,402
Springboro City*	6,574	12,227	16,191	17,188
Waynesville Village	<u>1,949</u>	<u>2,558</u>	<u>2,834</u>	<u>3,039</u>
Total Pop. (Incorporated)	51,452	78,407	97,425	102,524
Total Pop. (Unincorporated)	<u>62,475</u>	<u>80,079</u>	<u>115,268</u>	<u>124,539</u>
Total Population	113,927	158,486	212,693	227,063

Source: U.S. Census Bureau, Ohio Development Services Agency.

\* Includes only the portion within the County's border.

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## **ECONOMIC INFORMATION**

### **General Description**

#### **Business and Industry**

The County is located between the cities of Cincinnati and Dayton in Ohio. Residents of the County are components of the work force in three major metropolitan statistical areas outside the County: Cincinnati, approximately 25 miles to the south in Hamilton County; Dayton, about 25 miles to the north in Montgomery County; and the Fairfield, Hamilton and Middletown area, approximately 10 miles to the west in Butler County.

#### **Warren County**

Currently there are more than 7,215 businesses in the County employing approximately 104,641 persons. The County is experiencing residential growth as well as industrial expansion, but agriculture is still an important part of the economy, especially in the northern, northeastern and southeastern sections of the County. The six leading agricultural products are soybeans, corn, horses, other miscellaneous crops (including greenhouse/nursery, fruits, and vegetables), cattle, and hay. In 2016, the County saw 1,615 jobs created, 4,314 jobs retained, total capital investment of \$256,700,000, and the addition of 1,423,008 square feet of commercial space.

Tourism has taken a leading role in the local economy with over 11.8 million visitors enjoying attractions such as Kings Island, Great Wolf Lodge, Western & Southern Open Tennis Championship, Ozone Zipline Adventures, Little Miami Scenic River and Bike Trail, Caesar Creek State Park, Miami Valley Gaming, the Renaissance Festival, and Fort Ancient. The County's lodging and hotel occupancy tax was up nearly 2% in 2016 compared to 2015. Tourism-related spending in the County exceeded \$1.168 billion, supporting 12,244 tourism-related jobs. Of all jobs in the County, 11.4% are accounted for by its tourism industry.

Communities within the County have received several recognitions for their livability from national publications including Time Magazine, Money Magazine, Cincy Magazine, Nerdwallet as well as others. Most recently, the City of Mason was ranked seventeenth nationally by Time Magazine in its 2015 list of "Top 50 Places to Live." Also in 2015, RealtyTrac ranked the County ninth in the nation for the most affordable rental rates, and Nerdwallet ranked five cities in the County in its list of Ohio's Best Cities for Young Families. Also in recent years, Nerdwallet ranked four of the County's cities as the best for home ownership in Ohio in 2014 (out of 183 cities with populations greater than 10,000) and Money Magazine, in 2013, ranked the City of Mason as the seventh best place to live nationwide.

Southwestern Ohio ranks as one of the top growth areas in the country with the County being a growth leader in the region. Metropolitan Cincinnati's northerly expansion into the County, particularly the rapid development along Interstate 71's northeast corridor in Mason and Deerfield Township, has contributed to the County's economic development. At the same time Greater Dayton's southerly expansion has prompted strong commercial growth along Interstate 75 in Franklin and Clearcreek Townships, as well as in Springboro. Many of these businesses are high technology, research and development, and service related industries.

Industry has taken advantage of over 36 miles of interstate highway that border the County by locating primarily along the Interstate 75 and Interstate 71 corridors. These transportation corridors give both businesses and residents easy access to the metropolitan centers of Cincinnati and Dayton. The proximity of the two major metropolitan centers and the accessibility provided by the interstate highways are a driving force behind the growth taking place in the County. It is along this corridor, near the intersection of Ohio State Route 63 and Interstate 75, where Monroe's Park North business park is located, where UGN Inc., a world-class provider of acoustical solutions to the auto industry, and Serta Simmons Bedding, LLC ("SSB"), the mattress manufacturer, have recently completed expansions.

Also along the corridor is AK Steel Corporation, Middletown's largest employer and a Fortune 500 manufacturer, which announced in early 2015 that it will build a new \$36 million research and innovation center in the city. Construction on the facility was completed in early 2017. The new 135,000 square foot center replaces the company's existing research facility also located in the city, and is located on a 15-acre site along Interstate 75. The company intends to relocate its existing researchers, scientists and engineers to the new building and add approximately 18 jobs by 2018, ultimately employing around 100 people at the facility.

Other industrial developments within the County include a new 63,000 square foot, \$18 million manufacturing plant by INX International Ink Co., recently completed in August 2015. The new facility of INX, which is the third largest ink producer in North America, employs approximately 38 people. Parallon Business Solutions, LLC, also recently announced its relocation to the County, taking on 670 jobs outsourced by the regionally-based health system Mercy Health, formerly known as Catholic Health Partners. The company performs health care business process and operational services for Mercy Health. IDI Gazeley, one of the world's leading investors and developers of logistics real estate, announced the construction of a \$33 million building in the Park North business park along Interstate 75.

There are several other major industrial facilities located within the County. Some of these major facilities include L-3 Communications, Cintas Corporation, Leggett & Platt, Luxottica Retail, Mitsubishi Electric Automotive, Portion Pac, Inc., Rheinstahl, HTNA, ADVICS Manufacturing Ohio, Pioneer Industrial Components, Makino Incorporated and Cengage Learning, Inc. In addition, in the last few years, several major service facilities have located within the County creating approximately 12,000 jobs, including Anthem & Anthem Prescription, Macy's Credit Services, Procter & Gamble Health Care Research Center and Siemens Business Service, Inc.

Additional economic information for the County may be found on pages ix-xiii and 18-19 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

## **Cincinnati**

A transportation and industrial center since the early development of the territory west of the Appalachian Mountains, the Cincinnati metropolitan area has developed into a major center for insurance and finance companies, wholesaling and retailing, e-commerce and emerging new economy companies, government installations, medical services, service industries and

manufacturing. Approximately 74% of the area's employment is in the service sector, with about 15% in manufacturing and construction. Among its prominent manufacturing groups are: transportation equipment, which includes aircraft engines and auto parts, food and kindred products, metal working and general industrial machinery, chemicals, fabricated metal products, printing and publishing. The Metropolitan Area is also the location of major federal government installations, including a regional postal service center, an internal revenue regional service center, a federal district court, a center for environmental research and an occupational health and safety research center.

Several Fortune 500 corporations are headquartered in the Cincinnati region, including Procter & Gamble, Kroger Company, Macy's Inc., Fifth Third Bancorp, Cincinnati Financial Corporation, Ashland Inc., AK Steel Corporation, Western & Southern Financial Group and American Financial Group. Several other companies in the region rank in the Fortune 1000, including General Cable Corporation, Cintas Corporation, Convergys Corporation and Vantiv, Inc.

Among the biggest projects under development in the region in 2016 was a new office building for General Electric Co. at the Banks. GE's new building is just under 340,000 square feet and cost the aerospace manufacturer approximately \$90 million. The City of Cincinnati granted GE a 15-year, 100% property tax abatement on the improvements, and the State promised a job creation tax credit to the company, allowing 85% of new income tax revenues to go back to the company for 15 years. Plans are to consolidate 1,400 employees performing administrative activities in various locations and hire approximately 600 more in the first few years of operation.

Further, in 2015, Cincinnati Bell, a 140-year-old telephone company evolving into a fiber-based entertainment, communications and information technology solutions firm, moved 600 jobs to downtown Cincinnati, leasing approximately 220,000 square feet of additional space in the building where its headquarters is located.

This diverse economic base continues to be a source of stability for the area, protecting it from severe peaks and valleys in the business cycle. Fifty percent of the nation's population is within 600 miles of Cincinnati, and over 1.5 million workers live within 50 miles of the city. The Cincinnati Metropolitan Area is a growing center for international business, with approximately 1,000 firms engaged in international trade generating approximately \$6.7 billion in sales to markets outside the U.S. annually. Within the past decade there has been an influx of foreign investment and this trend is expected to continue. Foreign Trade Zone status is available in the Metropolitan Area to assist firms engaged in international trade to lower import duty and inventory tax expenses, and over 300 foreign-owned firms operate in the region.

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## **Dayton**

Dayton's geographic location in southwestern Ohio makes it accessible to some of the largest markets in North America. Interstates 70 and 75 intersect just north of Dayton, which makes the city the nucleus of a national network of 25 interstate highways and major state routes. Dayton's key position at the "Crossroads of America" makes it an ideal center for highway transportation, tying it to more than 300 cities and towns in one of the nation's largest 90-minute highway markets. The I-675 bypass has increased access to both Cincinnati and Columbus, as well as the communities east and south of Dayton, including the County.

Dayton's traditional manufacturing base in automobile parts and assembly has seen dramatic changes over the past decade. In recent years, Delphi closed all but one plant in Dayton and Moraine, and leased part of a Kettering plant to parts producer Tenneco, resulting in a cumulative loss of about 15,000 jobs. Tenneco announced in 2017 an expansion of this facility to create an additional 483 jobs. In early 2015, Delphi announced the sale of its remaining plant in the region, north of Dayton in Vandalia, Ohio, to German-based MAHLE GmbH, which now owns two automobile parts manufacturing plants in the Miami Valley. The Vandalia plant has approximately 330 employees. In keeping with its legacy of automotive manufacturing, in 2015, Montgomery County welcomed the construction of a \$330 million automotive glass plant by Fuyao Glass Industry Group Co. in Moraine at the former General Motors facility. The company announced that it will add 750 more jobs in the city – on top of 800 already pledged for the site – along with \$130 million in additional investment. Fuyao is among the top global producers of automotive windshields and industrial glass and is a major supplier to Ford, General Motors, Toyota and Honda. Royal Construction, which does flooring work for the Fuyao plant, purchased a building across from the plant to host its operations in early 2017.

CareSource, a nonprofit Medicaid managed care provider and commercial health insurer, announced plans in 2016 to construct a seven-story 250,000 sq. ft. building in downtown Dayton that will host 900 employees, 400 of which are expected to be new jobs. The project is expected to be completed in 2019. Spectrum Brands Global Auto Care, which manufactures STP fluids, Armor All products and A/C Pro refrigerant, completed construction on a 570,000 sq. ft. distribution and manufacturing facility at the Dayton International Airport, which was built with the ability to expand easily.

The City of Dayton and Montgomery County continue their efforts to attract businesses within their respective jurisdictions. Under the U.S. Department of Labor's Manufacturing Communities Partnership program, the southwest region of Ohio has been designated the Southwest Ohio Aerospace Region – one of 12 federally designated manufacturing communities chosen for the program. The designation provides preferential treatment on a number of federal grant opportunities that support manufacturing, as well as other benefits.

In the past few years, the County has seen success in its efforts with the opening of several distribution hubs near the Interstate 70 and Interstate 75 interchange, including Caterpillar Logistics, Payless Shoe Source, Syncreon, Carter Logistics and other big companies. In late 2014, Procter & Gamble completed construction of its new 1.8 million square foot distribution center in Union, which is expected to employ 1,300 people. White Castle opened a frozen foods plant in Vandalia with a plan to grow to 120 employees within three years. Dole

Food Co. announced plans to invest \$9 million and hire 140 new workers to grow its Springfield Site. Meijer completed construction on a \$100 million dairy production facility that will add 100 jobs in Tipp City. Finally, Abbott Laboratories opened a new \$270 million Ensure plant in Tipp City in 2014, where 240 people make and ship the nutritional shake product.

## **Lebanon**

The City of Lebanon is the seat of the County. The city has experienced sustained growth, both in the residential and nonresidential sectors, over the past two decades. This growth can be attributed to several factors including its ideal location along the I-71 corridor, business-friendly environment, high-quality workforce, excellent school system, and great quality of life.

Lebanon's positive economic condition reflects its strong and growing nonresidential tax base. The city continues to attract new business investment into the community, while maintaining a focus on business retention and expansion of corporate residents. The city is continuing its efforts to improve the mix of residential and nonresidential development, which is crucial to sustaining a diversified tax base.

In 2016, the city was successful in attracting new investment into the community. The city had quality growth in both the industrial and commercial sectors. The industrial sector continued to rebound significantly with new development and investment. The commercial sector has also seen expansion in terms of new construction, and more importantly adaptive reuse of existing facilities. For the residential sector, the city issued 81 new housing permits in 2016, compared to 64 permits issued in 2015.

The city continues to position itself to capitalize on new and emerging business opportunities as the market strengthens through long term investments in land and infrastructure. Lebanon maintains a strategic focus to leverage available economic development incentive programs to recruit new businesses and industry. The recent expansion of Columbia Business Park and the access improvements resulting from the reconstruction of Columbia Road have enhanced the Park's long-term marketability. The addition of 17 acres of interstate frontage industrial property in Kingsview Industrial Park will also provide a significant opportunity for high quality development. The use of tax increment financing (TIF) has been a key incentive in recruiting new companies and investment into the city's industrial parks. The new roadway has made accessible prime commercial land for development and provided a future northern access point into Lebanon Commerce Park. This project has spurred new development with the completion of a FedEx Ground distribution center and a manufacturing facility for INX International Ink Co.

Under the city's community reinvestment area program, property owners can receive real property tax exemptions when they renovate existing or construct new buildings. In an effort to improve the city's economic development program, the city expanded its Community Reinvestment Area (CRA) No. 7. The expansion of CRA No. 7, which originally included Kingsview Industrial Park, incorporates industrial properties within and contiguous to Columbia Business Park and Lebanon Commerce Center and provides an additional business incentive for

these areas and improves added economic development assistance available to new companies looking to locate in the city.

In 2014, ADVICS Manufacturing Ohio Inc. revealed plans for a \$100 million expansion of its auto supply operation, creating approximately 100 new jobs. The company specializes in the manufacturing of brake calipers and advanced vehicle stability control units. With this expansion, the company will expand its facilities by approximately 75,000 square feet. Further, ADVICS announced plans in late 2015 to build a new \$150 million facility and add 260 additional jobs to its operations in the County, which currently employs around 700 people. The new building will house the company's electronic park brake business as well as aluminum caliper production.

Farm equipment manufacturer Fecon, Inc. also completed a recent expansion with the assistance of the city, which transferred leases on certain facilities in order for the company to expand its operations to 40,000 square feet and add 30 new jobs. Fecon also invested \$995,000 in the new facility. Tomak Precision completed plans in 2014 to add 15,200 square feet to its existing aerospace manufacturing facilities, representing an investment of \$750,000 and the creation of 4 new jobs.

## **Mason**

The City's business community employs an estimated 30,000 people. Six of the top ten largest full-time employers in Warren County are located in the City. Of those, Mason is home to the second largest employer, Procter and Gamble, as well as the third largest employer, Luxottica Retail. More than 27% of Mason's corporate portfolio is made up of global and US headquarters operations. The City's ten largest employers provided work for nearly 10,000 employees and generated millions of dollars in income tax revenue for 2016. Overall, it is estimated that there are more than 800 businesses that operate within the City's 18.6 square miles.

Mason continues to attract quality companies that are relocating or expanding. In choosing the City, companies cite prime location along the interstates, availability of land for development within established business parks, rising property values, the established core of high-tech businesses, available talent and workforce, and an exceptional level of support and services with a favorable business environment widely promoted in the region. Tax incentives targeting high-tech research and development-sector businesses and light industry are strong inducements as well. Over the past decade, Mason has also nurtured the marriage between tourism, Warren County's top industry, and business development. Additionally, the City's economic strategy encourages the growth of early and mid-stage entrepreneurial companies within the target sectors of bio-health, bio-health IT, and digital IT.

In the last fifteen years, Mason has become home to numerous domestic and foreign companies and has one of the region's largest complements of international businesses. As of 2015, the Metropolitan Area ranks thirteenth in total exports among U.S. cities. The City contributes to the region's worldwide impact, being home to a number of the region's more than 2,500 firms engaged in international trade that generate annual export sales of over \$20 billion. More than 300 firms from Japan, Western Europe and Canada have established facilities in the Metropolitan Area.

In an effort to further enhance the city's foreign investment strategy, Mason works closely with the Regional Economic Development Initiative Cincinnati (REDI) on business attraction initiatives. REDI replaced the Cincinnati USA Partnership's Regional Economic Development Council as the region's primary business attraction entity. This regional partnership has lent strength and leverage to Mason's work on both national and international recruitment projects. This partnership facilitates extended contact with national and international corporate site selectors and brokers and has leveraged partnerships with news organizations in major metropolitan areas. To complement Mason's international strength, the City's economic development department also plays an active leadership role with the European American Chamber of Commerce (EACC), the Japanese American Society (JASGC) and the Greater Cincinnati Chinese Chamber (GCCC). As a result of these alliances, the City's active role and engagement with corporate partners has gained national exposure and future new investment interests in targeted industries.

REDI and the Cincinnati Chamber of Commerce also strengthens a methodology of continued relationship maintenance with valuable contacts in Europe and Asia, giving Mason the opportunity to tell the unique stories of its corporate investors to companies outside the U.S. that are looking to start new U.S. operations. The REDI partnership helps the city reach emerging markets, entrepreneurs and the information technology, biosciences and advanced manufacturing business sectors in order to bring significant value, exposure and return on the city's investment in business recruitment marketing.

Beginning in 2007, the City negotiated a partnership agreement with CincyTech to leverage key growth sectors. This agreement provides the City with membership at key levels with the CincyTech management team and set the stage for public private partnerships within the entrepreneurial business community resulting in record growth in this sector in recent years. Specifically, the target business sectors that the CincyTech partnership helped Mason reach included emerging markets, entrepreneurs, information technology, biosciences, and digital IT. These partnerships have helped give the City a high profile among investment prospects and have set the City apart from the efforts of competing communities. Under the agreement, the City continues to reach these markets that are so important to its overall economic development goals.

Mason is one of only two cities in the region that are CincyTech partners. Over 9% (four companies) of the total CincyTech company portfolio have chosen a location in Mason. Mason has also nurtured growth companies through the Mason Tech Elevator business model, which includes both the Mason Municipal Campus and the Mason Tech Center Campus located at the Top Gun Sales Performance headquarters. On both campuses, approximately 18 targeted growth companies have generated more than \$120 million in venture and private equity investment and over 450 new jobs in the City. Overall, CincyTech has raised nearly \$615 million for 67 startup companies and nearly 850 jobs in the region since 2007.

Since its inception, the Mason Port Authority has helped retain over 1,400 jobs and allowed the city to attract approximately \$125 million in new capital investment, with a total of over 2,565 new jobs created. The Mason Port Authority makes regular proposals to major prospects, often in combination with the marketing of the city's industrial property on State Route 741 and the Interstate 71 corridor. The Port was instrumental in its competitive positioning

for the Procter and Gamble, General Electric Global Service Center, and Festo Regional Campus projects and continues to facilitate opportunities for Mason that would not be possible without this important economic development tool.

Mason's reputation as a serious business environment is confirmed by corporate decisions to consolidate and move jobs and investment to the city. The pipeline of increased new investment began to rebound at the close of 2010, with figures reaching significant levels in 2011 and continuing into 2015. The year 2016 culminated with the completion of significant recruitment projects managed over several years, representing various levels of expansion of existing companies and attraction of new companies.

The diversified tax base in Mason provides for steady investment across industry sectors from automotive to science and research headquarters. In 2016, projects were a combination of new jobs, new square footage, and new investments. New investment in 2015 and 2016 continued to grow with the expansion of existing Mason businesses. Activity in the City included large-scale expansion, new added locations via acquisition and renovation, and full company relocation.

Several large developments have been announced or completed since the beginning of 2016. Intelligrated Inc., one of the region's largest private companies, completed an expansion its Mason headquarters at a cost of \$10 million and hiring 238 new employees. Further, Mitsubishi Electric Automotive America, Inc., a leading global automotive supplier, completed its eighth expansion in the City at a cost of \$80 million, representing 145,000 additional square feet and 100 new jobs over the next few years. In 2017, Chard Snyder, an employee benefits solutions provider, announced it will invest \$9.3 million to build a new 53,000 square foot corporate headquarters facility in the City. In May 2017, Senior Lifestyle Corporation, a leading owner, operator and developer of senior living communities, announced a new planned community in the City, which will feature 101 studio, one- and two-bedroom apartment homes and incorporate assisted living and memory care units.

The health industry has also provided recent development in Mason. Premier Health, a Dayton-based health system, opened the Atrium Health Center in Mason in early 2015. The company invested about \$11.5 million and created 40 jobs with the renovation of a 44,000 square foot facility in the City, and is working to hire over 500 more people at the new location. Also in early 2015, Assurex Health announced plans to build a new headquarters and clinical laboratory in the City, citing the area's access to top talent and strong science partnerships with regional hospitals and universities. However, those plans were indefinitely postponed, since Assurex was acquired by Myriad Genetics in September 2016. Assurex will now move most of its operations from the City's municipal campus to a 24,000 square foot leased space in the City. Additionally, the Lindner Center of Hope, the 22nd largest hospital in Greater Cincinnati, announced plans to open a second facility, an outpatient clinic, in Mason, adding 20 jobs to the City.

In 2015, Procter & Gamble Co. revealed that it will spend \$300 million to build a large research and development center at its Mason campus, which will be one of the largest private investments in the region in recent years. The company will move 1,150 employees to the Beauty Innovation Center from its operations in Blue Ash, Ohio. Construction began in the

summer of 2015 on a 500,000 square foot facility, adding to the company's current 1.5 million square foot presence in the City, and is on track to be completed by the end of 2017. The center will include laboratories, pilot plants and space to conduct focus groups with consumers.

### **Deerfield Township**

In 2015, Deerfield Township saw increased growth in the commercial sector. The largest recent investment in the township is represented by the construction of a new \$15 million headquarters facility for Loveland, Ohio-based London Computer Systems ("LCS"), a fast-growing developer of software used in property management. LCS completed construction in 2016 on a 78,000 square foot, 3-story office building on 15 acres near Interstate 71. The company expects to double its 140 employees within the next few years. HumaCare Inc., a growing human resources company, also relocated to the township from nearby Loveland in 2015. On the retail side, Menards, the home improvement retailer, recently opened a 162,340 square foot store on 24 acres in the township, featuring an outdoor lumberyard. A new brewery, Sonder Brewing, is expected to open a 5,000 sq. ft. two-story brewery, tap room and restaurant in the township in late 2017 on 6.5 acres.

The township has also seen recent gains in residential housing. A luxury apartment development, The Grandstone, opened in 2015. The \$20 million project includes 122 units across two buildings, as well as an underground parking garage. The apartments are within walking distance of one of the region's largest employment hubs, the Deerfield Towne Center, and more than 450,000 square feet of retail shopping, restaurants, and entertainment. There are two additional residential communities in development as well. First, a 100-acre, \$130 million residential community to be known as Hudson Hills will have 170 home sites, priced between \$550,000 and \$750,000. Second, a 79-acre, \$100 million residential community development known as Kensington is planned for the township as well, which would be home to 148 single-family homes and 24 townhomes with prices ranging from \$400,000 to \$1 million.

### **Springboro**

The population in the City of Springboro has grown significantly in the last decade. The main factor contributing to this growth over a sustained period was the city's physical location along Interstate 75 between Cincinnati and Dayton, an abundance of available building sites offering appealing terrain, location, amenities, small town atmosphere and low crime rate.

Springboro features a diversity of industry that provides stability and growth to the area. The city offers a prime location because of its easy access to raw materials and a large concentration of consumers and highly trained prospective employees in two metropolitan markets. Over 600 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments.

Springboro is an important center for manufacturing and service industries. Metal fabrication, electronics assembly, and distribution comprise a substantial portion of the economic base in this region. Thaler Machine Company designs and makes parts for many aerospace programs throughout the country. Pioneer Industrial Components assembles audio components for the automobile industry, Advanced Engineering designs solutions for interiors of domestic

and foreign vehicles and Bosch Battery Systems develops nickel-hybrid batteries for electric vehicles. These three companies together generate over 400 jobs in the city. Combined employment of Springboro's three electronics parts distributors, Dalco Electronics, MCM Electronics and Parts Express International, generates over 250 industry jobs in the city. Add to that Victory Wholesale Grocers, a national grocery distributor and Klosterman Bakery, a bread distributor, Springboro's prominence as a distribution center becomes evident.

Since the city annexed the South Tech Business Park in 1997 and began marketing the Stolz Industrial Park and Commercial Way Industrial Park, industrial growth in Springboro has blossomed. In November 2004, the City of Springboro purchased the remaining 89 acres of land at the South Tech Business Park on the northern edge of the city and, in conjunction with other local governments, redeveloped the surrounding infrastructure to create Austin Landing, a mixed-use development along Interstate 75. Along with a recently completed 13-building office park called The Ascent, the developer for the project announced plans in 2015 to fully build out the entire 142-acre development within the next two years, including retail and entertainment establishments and restaurants.

New senior housing was recently completed in the city. The 2-story, 93,000 square foot facility, called Springboro Senior Living, sits on 7.5 acres on the corner of a former farm property. The complex contains 111 suites, 86 for assisted living residents and 25 for residents in need of dementia care. The Sanctuary at Springboro, a 4-story, 118-unit assisted living facility on 13 acres of land, was approved for development in late 2016 and will begin construction in 2017.

The city is also an attractive location for a wide range of retail shops and maintains an active role in preserving and enhancing its historic downtown. In 1999, the city's downtown was placed on the National Register of Historic Places. In an October 2014 issue, Business Insider magazine named Springboro as the 10th best suburb in America, considering factors such as population size, proximity to metropolitan area(s), commute times, median income, poverty and crime rates. The magazine cited big-city amenities and the city's small-town atmosphere and median household income as significant in its ranking. The city also continues to be an active participant in state and regional downtown and tourism development programs.

Two large developments are also in early planning stages for more than 160 acres of farm land in the city. Retail chain Meijer is planning a 157,000 sq. ft. store, a gas station and convenience store, and 4 retail out lots on a portion of 83 acres at the corner of Ohio State Route 75 and Clearcreek-Franklin Road. Another 86.6 acres of land is planned to be a mix of commercial, single-family and multi-family residential development.

### **Turtlecreek Township**

A predominantly rural township strategically positioned along both Interstates 71 and 75, Turtlecreek Township has recently begun to see economic development growth within its borders as a result of the expanding metropolitan areas of Cincinnati and Dayton. Casino and horse racing track Miami Valley Gaming opened in December 2013. The \$175 million, 120-acre project is a joint venture between Delaware North Companies, Inc., a leader among gaming operators, and Churchill Downs, Inc., famous for its Louisville, Kentucky, horse racing track that

hosts the annual Kentucky Derby. The racino features a 186,000 square foot gaming facility, a simulcast center with horse races from around the country, and an indoor grandstand that can accommodate up to 1,000 racing fans. The facility also features an event center with four restaurants plus a center bar with live entertainment. The nearby City of Monroe and the township have designated the site on which the racino sits a joint economic development district, which authorizes the township to collect a 1.5% income tax on payrolls generated in the district.

In 2015, Duke Energy Corporation donated \$15,000 to the Warren County Convention and Visitor's Bureau ("CVB") to support the design and promotion of a proposed 87-acre, \$9.5 million sports complex to be built near Otterbein Village in the township. If completed, the complex could generate 730 jobs and an estimated \$54 million economic impact as it attracts 700,000 visitors a year. The CVB has generated over \$235 million in economic impact over the last 11 years in sports marketing, and plans to bring another \$40 million in 2015.

Late in 2014, Otterbein-Lebanon Retirement Community announced plans for a \$20 million project to expand housing, creating 83 independent living units across 20 new buildings, consisting of 17 ranch-style homes and 3 apartment buildings. The buildings were completed in 2016 on 9 acres of the community's existing 256-acre campus in the township. The project is expected to create 10 to 15 new jobs at Otterbein. Additionally, Otterbein is seeking approval for a 1,430-acre "new urbanist" community called Union Village, which will include 4,500 homes as well as retail centers, office space and other commercial development for decades to come. The entire \$445 million plan, including \$360 million of residential development, is expected to take around 45 years to complete.

## **Franklin**

The City of Franklin has seen expansions of its local companies in recent years. Newark Converted Products, one of North America's largest tubes and cores suppliers and a leading provider of roll finishing materials, recently celebrated a grand reopening of its Franklin facility, which now manufactures tubes and cores as well as laminated products. Eight new hourly jobs were created as part of the expansion. In addition, Faurecia Emissions Control Technologies in Franklin was recently awarded a \$50,000 workforce grant by the State to support its expansion in the city. The company added two production lines, resulting in 120 new jobs – totaling 450 for the company in the city – and \$4.5 million in new annual payroll. Faurecia also invested \$850,000 in new equipment for the expansion. Atlas Roofing Corp., a roofing materials manufacturer in the city, has received a state tax credit worth \$500,000 over a term of seven years in connection with the proposed construction of an additional facility which would host up to 60 new jobs.

Franklin has also seen expansion in health service providers in the city in recent years. Kettering Health Network expanded its presence into Franklin in 2014, constructing a \$10 million emergency room and employing 35 to 40 people. The network has several small clinics and outpatient facilities in addition to its eight hospitals. The new emergency room is 11,400 square feet and has 12 rooms.

## **Transportation**

The County benefits from its unique location along I-75 and I-71, which gives speed and reliability to an expanded labor market pool, a wide range of suppliers and a large customer base that can be served with same-day deliveries. The County and its transportation partners realize the importance of multiple transportation modes and continue to invest in infrastructure to meet the needs of current and future development.

The County is served by three railroads: Norfolk Southern Railroad, CSX Transportation and RailAmerica. These rail lines integrate into international lines with service in the continental U.S., Canada and Mexico. Piggyback and container facilities are available in Cincinnati with service provided by these rail carriers, as well as two other Class I carriers. Additionally, the County is home to Franklin Yards, a rail transload facility offering regional companies the opportunity to utilize rail options to move freight to market.

Water transportation is available in Cincinnati, which lies on the 15,000 mile Great Mississippi River inland waterway and intracoastal canal system. The amount of freight tonnage that is shipped annually on the Ohio River equals the tonnage that passes through the Panama Canal each year. The County's access to the interstate highway system and the railroads serving the region provide access to the Ohio River and Great Lake ports. With the recently expanded statistical boundaries of the Port of Cincinnati, it is now the second largest U.S. inland port with about 48 million tons of cargo passing through Cincinnati onto the Ohio River every year. The expanded port is now known as the Ports of Cincinnati & Northern Kentucky. There are eight barge lines based in the area with 36 barge lines serving the area.

The Cincinnati/Northern Kentucky International Airport (CVG) and the Dayton International Airport provide County residents access to major scheduled air carriers, both passenger and freight. Both airports are within 60 minutes driving time from the County on major interstates. CVG served approximately 6.8 million customers in 2016 with approximately 165 peak day departures to 56 nonstop airport destinations, including 38 of the top 40 U.S. markets. Additionally, CVG has recently added several low-cost carriers, consisting of Allegiant Airlines, Frontier Airlines, and Southwest Airlines. In addition, County residents have access to the Lebanon-Warren County Airport, Dayton General South Airport, Lunken Airport, and several smaller air fields in the County and surrounding Montgomery, Butler and Hamilton Counties.

Dayton International Airport (DAY) is known as the nation's top 90-minute air market. Ideally located for serving both air and over-ground markets, it encompasses more than 4,000 acres and has three runways totaling 26,000 feet. The Dayton International Airport is within 90 minutes by air of 55% of the country's population, making it ideal for cargo distribution. The airport is just two short miles from the intersection of I-70 and I-75. Dayton International Airport is ranked in the top 100 U.S. in passenger traffic, hosting 5 airlines that serve 14 non-stop destinations. The airport has undergone several capital improvement projects in recent years. In the last few years, the airport completed a multi-million dollar project to enhance offerings for area travelers. The project included the decommissioning of an unused terminal as well as a reconfiguration of the airport's parking features. In early 2015, the Dayton City Commission accepted \$25 million in grants, with a \$2.5 million city match, to benefit Dayton-

area airports from the U.S. Department of Transportation's Airport Improvement Program. The funding can go towards pavement rehabilitation, airfield and terminal improvements, land acquisition, planning, equipment, environmental studies and security improvements.

Announced in early 2016, the airport is currently undergoing further capital improvements at a cost of approximately \$130 million over the next 10 years. As part of this investment, the airport began a \$15 million project in the summer of 2016 to tear out the existing terminal façade and replace it with a glass wall and canopy. The economy parking lot at the airport is also being replaced around the same time at a cost of \$14 million. These early improvements will add approximately 100 construction jobs at the airport. Other parts of the project include an upgrade to the airport's energy system with the addition of a \$9 million battery backup array and a \$52 million second floor addition to the terminal, including a large food court.

Interstates I-71 and I-75 provide access to three other major interstates (I-275, I-74 and I-70) within 30 minutes driving time. In addition, U.S. Routes 22 and 42 and State Routes 28, 48, 63, 73 and 123 traverse the County. There are approximately 290 miles of County roads and 366 bridges facilitating transportation. The Cincinnati area is served by 125 motor carriers and 44 freight forwarders, and the Dayton area has 91 freight carriers and six freight forwarders. Twenty major metro markets are located within 400 miles of the County. Additionally, more than 380 general freight trucking establishments of which 255 are long distance haulers, are located within the Cincinnati MSA. Bus transportation is provided by Greyhound and Trailways; Cincinnati, Dayton and Hamilton County also all have local bus transit systems.

## **Utilities**

The County is supplied with most of its gas and electricity by Duke Energy and Dayton Power and Light Company (DP&L). Cincinnati and Dayton are near the center of one of the nation's largest concentrations of electrical power. The plants of Duke Energy are also connected to other utility companies in the Ohio River Valley and a regional network of high voltage lines, thereby providing substantial reserve capacity.

The Water and Sewer Department is a regional water supplier that owns and operates two water treatment plants with a total Ohio EPA rated capacity of 20 million gallons per day. The treatment plants treat water from wells located along the Great Miami and Little Miami aquifers. The water is distributed from four booster pump stations through 568 miles of water mains to over 29,000 customers. Fire protection and daily storage is provided from nine elevated storage tanks with a total storage volume of 13 million gallons, and four ground storage tanks with a total storage volume of 9 million gallons.

The County water system serves the Villages of Corwin, Harveysburg, Maineville, and portions of South Lebanon as well as areas in Clearcreek, Franklin, Hamilton, Turtlecreek, Union and Wayne Townships. In addition to the water furnished by the water treatment plants, the County purchases water from the City of Springboro, the Village of Waynesville and the City of Cincinnati. The County has emergency water interconnections with neighboring communities including the Greater Cincinnati Water Works, the Western Water Company, Butler County, Franklin, Springboro, and Waynesville.

The County has one major wastewater treatment plant which was expanded in 2011 to accommodate up to 12 million gallons per day. The County also owns and operates three sewage treatment plants with rated capacities of 16,000, 80,000 and 120,000 thousand gallons per day, respectively. The County has agreements with Metropolitan Sewer District of Greater Cincinnati, Franklin Regional Wastewater Treatment Corporation and Butler County to provide sewage treatment for some of the unincorporated areas of the County. There are approximately 20,000 sewer customers and 389 miles of sanitary sewer lines.

The Water and Sewer Department personnel survey new water and sewer construction and maintain a computerized network of water and sanitary sewer structures. Solid waste collection is provided by private haulers and disposed of in privately-owned landfills. Sprint, Ameritech, Cincinnati Bell, Inc., TDS Telecom and Verizon all provide telephone service in the County.

### **Public Safety Services**

Fire protection and emergency medical services in the County are provided by four city fire departments, nine township fire departments, one joint fire district, one joint E.M.S. district and one certified private fire department (Kings Island). In addition there are two city fire departments, one joint fire district and one private fire company predominantly located in other counties, but whose boundaries and service areas overlap with the County. These services operate from 27 fire and/or E.M.S. stations located throughout the County (including joint EMS & Kings Island). All of these fire departments have mutual aid response agreements within the County and other nearby municipalities. There are 136 full-time fire fighters and 581 part-time and/or volunteer fire fighters employed within the County. Crews are on duty 24 hours a day at 12 of the stations. The average general fire insurance rating for all fire departments in the County is Class 5.

Police protection consists of the Sheriff's Office, the Ohio State Highway Patrol, five city police departments, four village police departments, the Ohio Department of Natural Resources, and two township police departments.

Emergency Management, Regional Communications/9-1-1 Center and Homeland Security operations are performed by the County's Department of Emergency Services. The department is staffed by 29 dispatchers, 6 dispatch supervisors, 4 administrative personnel, 2 Emergency Management and Local Emergency Planning personnel and the Director, who oversees the department. Several employees within the department administer the Homeland Security program.

Hazardous materials response within the County is handled by The Greater Cincinnati Hazardous Materials Unit, Inc., a non-profit regional team organized by the Hamilton County Fire Chief's Association and the Northern Kentucky Firefighters' Association.

The communications/9-1-1 center provides emergency dispatching for 12 fire departments, 1 joint EMS district, 10 law enforcement departments, the Warren County Drug Task Force, the County Probation Department, and the County Dog Warden.

The Sheriff's Office employs eight administrators, including the Sheriff; 36 county road enforcement deputies, including supervisors, K-9 deputies and a training sergeant; 13 court services deputies, including supervisors; 9 detectives, including 2 child abuse detectives, supervisors and 2 evidence room managers; 69 corrections officers, including supervisors and a corrections training sergeant; 27 deputies assigned to Deerfield Township, including supervisors and detectives; 5 deputies assigned to South Lebanon, including a supervisor; and 20 office support staff, including jail, computer technology and custodial staff.

The Warren County Drug Task Force consists of 5 detectives, including supervisors and one investigative assistant.

The Sheriff's Office also offers several community service programs, including bicycle patrol, crime prevention, self-defense, business and vacation checks. Two school resource deputies are assigned to the Warren County Career Center and the Kings School District. Two DARE program deputies are assigned to a number of schools throughout the county. Law enforcement agencies within the County all participate in a County-wide mutual aid agreement.

### **Print and Broadcast Media**

All of the major TV networks and several independent facilities, including several educational television channels totaling 13 stations, are available to the County from Dayton and Cincinnati media markets as well as Miami University in Oxford. In addition, 13 AM and 17 FM radio stations are available in the County. Cable television is available in certain areas of the County while satellite programming is an option to all residents. Major daily and Sunday papers from Cincinnati and Dayton are available in the County in addition to several local daily and weekly newspapers.

### **Culture, Recreation and Education**

The County is served by several public and private schools. The largest public schools which serve the area include Mason City School District, Springboro Community City School District, Lebanon City School District, Kings Local School District, and the Little Miami Local School District, which in the aggregate enroll over 25,000 students. The area is also served by four universities and six colleges with a combined enrollment in excess of 85,000 students.

Information on Culture and Recreation may be found on pages xi-xiii of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### **Unemployment Statistics**

This information may be found on pages S30-S31 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### **Warren County Largest Employers**

This information may be found on page S33 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

## **Income and Housing Data**

The following shows the Median Household, Median Family, and Per Capita Income, as well as Median Home Value in the County for 2015, in comparison to the State of Ohio and the United States:

	<u>Warren County</u>	<u>State of Ohio</u>	<u>United States</u>
2015 Median Household Income	\$74,379	\$49,429	\$53,889
2015 Median Family Income	88,824	62,817	66,011
2015 Per Capita Income	34,271	26,953	28,930
2015 Median Home Value	190,900	129,900	178,600

Source: U.S. Census Bureau, American Community Survey 2015.

## **Building Permits, Home Construction and Housing Valuation**

This information may be found on page x of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### **FINANCIAL MATTERS**

#### **Financial Reports and Examinations of Accounts**

This information may be found on pages xiv-xvi of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

Appendix A includes the County's audited Financial Statements for 2016.

#### **Insurance**

This information may be found on pages 55, 93 and 94 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### **INVESTMENT POLICIES OF THE COUNTY**

This information may be found on pages 50, 66 and 67 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### **AD VALOREM TAXES**

#### **Assessed Valuation**

This information may be found on pages 68 and S12-S15 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

In 2012, the County experienced a statutory sexennial, on-site reappraisal of real property, whereby the true value of real property will be adjusted to reflect current market values as of January 1, 2012. The laws of the State of Ohio presently require that the County Auditor reassess real property at any time he finds that the true or taxable value thereof has changed, and

in the third calendar year following the year in which a sexennial reappraisal is completed if ordered by the State Commissioner of Tax Equalization (the “Commissioner”). The triennial update, which is not accomplished by an on-site inspection, was completed in 2015, and the next sexennial update is scheduled to occur in 2018.

Taxable value of real property may not exceed thirty-five per cent (35%) of its true value. The County Auditor must determine the true value of real property and improvements thereon, or the current agricultural use value of agricultural land, and reduce that value by the percentage established by the Tax Commissioner. Certain real property declared by the property owner and deemed to qualify as “forest land” under Section 5713.22 of the Revised Code is taxed at fifty percent (50%) of the local tax rate.

**Ad Valorem Tax Rates**

Tax Table A, which includes direct property tax rates imposed by the County and the rates levied by overlapping governmental entities, may be found on pages S14-S15 of the County’s Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

**Tax Table B  
Voted Tax Levies**

<u>Authorized</u>	<u>Millage Rate Levied For Current Year Collection</u>	<u>Purpose</u>	<u>First Collection Year</u>	<u>Last Collection Year</u>
2002 Replacement	4.00	Developmental	2003	Continuing
2010 Replacement	0.50	Health	2010	2019
2006 Replacement	1.21	Senior Citizens	2007	2021

Source: Warren County Auditor.

See Appendix E for the County Tax Rate Table for all County subdivisions for tax year 2016 (collection year 2017).

**Changes to Ad Valorem Taxation**

As part of the various law changes that accompanied the deregulation of electric utility and natural gas companies in 1999-2000, property tax assessed value for electric generating equipment and natural gas property were reduced. Due to the reduction of public utility tangible property (“PUTP”) tax revenues to school districts and other local taxing units, such as the County, the Ohio General Assembly enacted a program whereby school districts and other local taxing units were compensated for these losses, although the payments were to be phased out over time. Further, in 2005, the 126th General Assembly enacted Am. Sub. H.B. 66, which gradually repealed the business tangible personal property tax (“TPP”) on (i) manufacturing equipment, (ii) furniture and fixtures and (iii) inventory over a four-year period ending in 2009, causing schools and other local taxing units to face more reductions in property tax revenues. TPP taxes on a fourth category, telephone, telegraph and interexchange communication

companies, was phased out over the period from 2007-2011. A subsequent reimbursement program similar to the one developed for lost PUTP revenues was implemented to replace the lost TPP revenues, which was also scheduled to be phased out. This program was funded, among other things, by the application of revenues derived by the State from the imposition of a new commercial activities tax (the “CAT”). The reimbursement payments for loss of the PUTP and TPP tax revenues are collectively referred to as “replacement payments.”

The application of the CAT to certain types of business receipts has been the subject of litigation. In 2009, the Ohio Supreme Court held that the CAT does not violate the State’s constitutional prohibitions against a sales or excise tax “upon the sale or purchase of food.”\* Later, in 2012, the Ohio Supreme Court held that the application of revenues derived from imposition of the CAT on gross receipts from motor vehicle fuel sales towards replacement payments violates the State’s constitutional limitation on the use of revenues resulting from taxes related to motor vehicle fuel.† In 2013, the Ohio General Assembly remedied the situation by creating a separate fund into which such tax proceeds are deposited, separate from other proceeds of the CAT. As is the case with many state-based gross receipts taxes, the CAT continues to be the subject of ongoing litigation, facing challenges regarding its general constitutionality.

With the election of a new State-level administration in 2010, the Ohio General Assembly took a different approach to accomplishing the reimbursement of lost revenues to school districts and other local taxing units as a result of the repeal of PUTP and TPP taxes. Effective June 30, 2011, Am. Sub. H.B. 153 was adopted to modify the reimbursement methodology. Though the application of the proceeds of the CAT to the replacement payments was scheduled to be phased-out in 2018, with the State’s general fund receiving 100% of the CAT tax revenues thereafter, H.B. 153 accelerated that schedule and reduced the reimbursement payments. Am. Sub. H.B. 64, effective June 30, 2015, increases the amount of CAT tax revenues allocated to the State’s general fund from 50% to 75% of such revenues; the percentage allocated to replacement payments dropped from 35% to 20% for school districts and from 15% to 5% for other local taxing units. A basic concept behind these changes is that fixed-rate levy replacement payments should be based on the relative need for school districts and other local taxing units (each, a “unit”), the primary beneficiaries of the tangible personal property taxes that have been phased out. However, as explained below, Sub. S.B. 208, effective February 16, 2016, further modifies the replacement payments framework for school districts. Rather than relative need, which is measured by calculating a unit’s replacement payment as a percentage of total revenue sources available to the applicable unit for current operating purposes, starting with fiscal year 2018, S.B. 208 mandates that replacement payments be calculated solely on the basis of a fixed portion of each school district’s taxable property valuation. H.B. 153 also made distinctions among types of levies in implementing the phase-out. Maintaining those distinctions, H.B. 64, and S.B. 208 with respect to school districts, slightly modified the phase-out of replacement payments with certain changes as described below.

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\* *Ohio Grocers Association v. Levin*, 123 Ohio St.3d 303 (2009).

† *Beaver Excavating Co. v. Testa*, 134 Ohio St.3d 565 (2012).

*Fixed Rate, Current Expense Levies.* Under H.B. 153, replacement payments made to school districts for current expense levies were based on certain thresholds. For fiscal years 2012 and thereafter, school districts received payments only if the amount of current expenses received from such levies exceeded 2% of total resources of the school district. For fiscal years 2013 and thereafter, this threshold percentage was set at 4%. Replacement payments were made to other local taxing units in the same manner, but the threshold percentages were set at 4% and 6% for fiscal years 2012 and 2013, respectively. Any amounts over the established thresholds were reimbursed at 50% for school districts and 100% for all other local taxing units. H.B. 64 maintains a similar structure, but generally accelerates the phase-out of replacement payments for units whose existing replacement payments are a relatively small percentage of total resources. S.B. 208 maintains the existing payment schedules for school districts through fiscal year 2017, and beginning in fiscal year 2018, calls for reduced replacement payments by 1/16 of 1% (0.0625%) of a school district's valuation (averaged over the fiscal years 2014-2016) each year until the payment amount reaches zero.

For school districts, H.B. 64 incorporates a tax-raising capacity factor, where districts are placed in one of five quintiles based on such capacity and each quintile is assigned a threshold percentage from 1% to 2% in 0.25 % increments. While these are lower than the previously established thresholds, H.B. 64 requires that they increase by 1% annually until all replacement payments are phased out for these levies. For other local taxing units, H.B. 64 calls for replacement payments to be made under a similar structure as H.B. 153, except the threshold percentage is reset at 2% for fiscal year 2016, and increases an additional 2% annually until all replacement payments are phased out for these levies.

Further, S.B. 208 provides for fiscal year 2017 a supplemental payment to school districts guaranteeing that the combined amount of state foundation funding and replacement payments for fixed rate, current expense levies will equal at least 96% of such amount received in fiscal year 2015.

*Fixed Rate, Non-Current Expense Levies.* Under H.B. 153, replacement payments for these levies were subjected to a simpler reduction schedule, beginning in calendar year 2012 and reducing such payments by 25% each year until they would have ceased in fiscal year 2015. However, the reductions were not continued in the next biennial budget legislation and, as a result, for fiscal years 2014 and 2015, school districts received 50% of such levies in replacement payments. Because local taxing units other than school districts utilize the calendar year as their fiscal year, a third reduction for those local taxing units had already taken place when the phase-out was halted, resulting in the receipt of only 25% of such levies for those years.

For school districts, H.B. 64 completes the phase-out by providing for a final replacement payment with respect to these levies in fiscal year 2016 equal to 50% of the amount it received in fiscal year 2015. For other local taxing units, H.B. 64 completes the phase-out by eliminating replacement payments with respect to these levies.

*Fixed Sum Levies.* These include bond and emergency levies and were not affected by H.B. 153 or H.B. 64. For school districts, replacement payments for emergency levies are phased out in one-fifth increments over five years, starting in fiscal year 2017 for utility property-based replacement payments and in fiscal year 2018 for business property-based payments. For school district voter-approved debt levies, replacement payments will be maintained at the amount paid in 2014 until the levy is no longer imposed. Unvoted school district debt levies that qualified for reimbursement in fiscal year 2015 will be reimbursed through fiscal year 2016 for utility property-based replacements payments and through fiscal year 2018 for business property-based replacement payments. For other local taxing units, unvoted debt levies that qualified for reimbursement in 2015 will be reimbursed through 2016 for utility property-based replacements payments and through 2017 for business property-based replacement payments.

For additional information regarding expected changes to reimbursement amounts, please reference the following website: [http://www.tax.ohio.gov/personal\\_property/phaseout.aspx](http://www.tax.ohio.gov/personal_property/phaseout.aspx).

The Ohio General Assembly has exercised from time to time its power to revise the Ohio statutes applicable to the determination of assessed valuation of property subject to ad valorem taxation and the amount of tax proceeds produced by ad valorem taxation against such property. It is anticipated that the General Assembly will continue to make similar revisions.

### **Collection of Ad Valorem Property Taxes and Special Assessments**

The following are the amounts billed and collected by the County as ad valorem and special assessment taxes on property in the County for the indicated tax collection years. “Billed” amounts include the current charges, plus current and delinquent additions, less current and delinquent abatements. “Collected” amounts include current billed and delinquent amounts collected.

#### **County and Underlying Subdivisions Real Estate and Public Utility**

Tax Year	Collection Year	Current			Delinquent		
		Billed	Collected	%	Billed	Collected	%
2011	2012	\$386,911,237	\$374,421,412	96.77%	\$26,087,146	\$12,255,734	46.98%
2012	2013	380,523,591	373,502,553	98.15	17,730,985	13,219,453	74.56
2013	2014	389,277,453	375,718,094	96.52	11,932,220	7,686,465	64.42
2014	2015	402,002,757	393,252,483	97.80	11,195,136	7,587,398	67.77
2015	2016	386,270,725	378,982,526	98.11	12,243,602	9,195,603	75.11

Source: Warren County Auditor.

**County  
Real Estate and Public Utility\***

Tax <u>Year</u>	Collection <u>Year</u>	Current			Delinquent		
		<u>Billed</u>	<u>Collected</u>	<u>%</u>	<u>Billed</u>	<u>Collected</u>	<u>%</u>
2011	2012	\$14,677,402	\$14,203,602	96.77%	\$1,310,541	\$615,692	46.97%
2012	2013**	14,049,586	13,770,742	98.02	632,849	445,268	70.36
2013	2014	14,434,477	14,136,711	97.94	459,785	258,198	56.16
2014	2015	14,702,420	14,331,455	97.48	440,212	270,641	61.48
2015	2016	15,950,541	15,618,681	97.92	513,522	295,471	57.55

Source: Warren County Auditor.

\* The collection amounts presented here represent only that portion of total property tax collections that is applicable to the County's General Fund. Total collection amounts, inclusive of additional special purpose tax levies imposed by the County, are presented on pages S18-S19 of the County's 2016 Comprehensive Annual Financial Report.

\*\* In September 2013, the Ohio Tax Commission ruled that certain real property owned by Atrium Medical Center within the County was exempt from taxation. Approximately \$1.5 million was returned to the organization from several taxing districts.

**County and Underlying Subdivisions  
Special Assessments**

Collection <u>Year</u>	Current and Delinquent		
	<u>Billed</u>	<u>Collected</u>	<u>%</u>
2012	\$5,238,787	\$4,595,746	87.73%
2013	5,099,285	4,479,690	87.85
2014	5,739,649	5,312,066	92.55
2015	5,871,767	5,357,074	91.23
2016	5,596,113	5,126,148	91.60

Source: Warren County Auditor.

**County  
Special Assessments**

Tax <u>Year</u>	Collection <u>Year</u>	Current Assessments <u>Levied</u>	Current Assessments <u>Collected</u>	Percent of Current Assessments <u>Levied</u>	Delinquent Assessments <u>Collected</u>	Accumulated <u>Delinquencies</u>
2012	2013	1,832,276	1,763,628	96.25	149,666	148,796
2013	2014	1,643,342	1,559,361	94.89	99,484	135,529
2014	2015	1,637,094	1,582,963	96.69	117,012	82,020
2015	2016	1,622,367	1,566,505	96.56	65,002	77,802

Source: Warren County Auditor.

Under Ohio law, the current and delinquent taxes and special assessments are billed and collected by County officials for the County and other taxing or assessing subdivisions in the County. Certain aspects of the billing and collection procedures are explained below, along with recent changes to such procedures implemented by Am. Sub. House Bill 59 of the 130th General Assembly (“HB 59”).

Included in the above figures for ad valorem property taxes, except with respect to special assessments, are certain real property tax relief payments made by the State as a result of certain reductions in local property tax revenue under Ohio law. The reductions are equal to 10% of the ad valorem taxes payable on real property not intended primarily for commercial use, plus an additional 2.5% reduction of such taxes with respect to owner-occupied homesteads. These reductions do not apply to payable amounts attributable to special assessments. Through the passage of HB 59, these reductions may not be applied to reduce taxes on new or replacement levies approved at elections on or after September 29, 2013. All other previously existing levies and certain renewals of those levies will continue to receive the reductions. An additional “homestead” exemption equal to the amount of taxes payable on up to \$25,000 of real property is offered to qualified property owners, including elderly and disabled persons. HB 59 limits those who can take advantage of this exemption, only allowing such qualified persons with an Ohio adjusted gross income of less than \$31,500 to receive the “homestead” exemption.

As an indication of the extent of such State assistance as applied to the County’s tax collections, the elderly/handicapped homestead and the “rollback” payment made by Ohio to the County in 2016 was \$42,265,060, of which the County received \$1,822,363 and the remainder was passed through to the underlying political subdivisions in the county.

There is no one taxpayer that accounts for a significant percentage of any of the delinquencies identified above.

### **Property Tax Revenues, General Fund**

The following table indicates the property tax revenues of the County’s General Fund (including homestead, rollback and personal property tax exemption payments reimbursed by the State of Ohio), exclusive of any other County Fund:

<u>Tax Year</u>	<u>Collection Year</u>	<u>Real Property</u>	<u>% Change Over Prior Year</u>	<u>Personal Property</u>	<u>% Change Over Prior Year</u>	<u>Total</u>	<u>% Change Over Prior Year</u>
2011	2012	\$14,608,959	0.31%	\$3,345	156.32%	\$14,612,304	2.38%
2012	2013	14,255,982	(2.42)	5,886	175.96	14,261,868	(2.40)
2013	2014	14,415,878	1.12	120	(97.96)	14,415,998	1.08
2014	2015	14,602,047	1.29	0	(100.00)	14,602,047	1.29
2015	2016	15,906,584	8.90	136	N/A	15,906,720	8.93

Source: Warren County Auditor.

## OTHER MAJOR COUNTY GENERAL FUND REVENUE SOURCES

Described under this caption are major sources of revenue for the County's general fund in addition to ad valorem taxes. See Appendix A for further information regarding other sources of revenue for the general fund and other funds.

### Sales Tax

This information may be found on pages xii, S6-S7 and S20-S21 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### Local Government Fund

The Ohio Local Government Fund was created by statute and is composed of designated State revenues which are distributed to each county and then allocated among the county and cities, villages and townships located in that county. As of January 1, 2008, the State's funding formula was changed to consolidate the Local Government Revenue Assistance Fund, an additional unrestricted fund created by the State legislature, into the Local Government Fund. The County retains approximately 45% of the total funds received. The following table shows the receipts and amounts received and retained by the County under these programs: \*

<u>Year</u>	<u>Total Received by County</u>	<u>Total Retained by County</u>
2012	\$4,852,632	\$1,960,586
2013	3,685,535	1,553,883
2014	3,603,091	1,523,149
2015	3,941,065	1,692,081
2016	3,850,334	1,713,863

Source: Warren County Auditor.

\*The State Biennial Budget for Fiscal Years 2012 and 2013 reduced the monthly allocations made to the Local Government Fund beginning August 1, 2011. Between August 2011 and June 2012, the allocation equaled 75% of the fiscal year 2011 allocation, and between July 2012 and June 2013, such allocation equaled 50% of the 2011 allocation, with additional amounts allocated to ensure a minimum distribution to each County of \$750,000 per fiscal year.

### Casino Revenues

In November 2009, Ohio voters approved casino gambling in Ohio. Four casinos opened between May 2012 and February 2013 in Cleveland, Toledo, Columbus and Cincinnati. A casino tax is imposed on licensed casino operators on gross casino revenue at the rate of 33%. Fifty-one percent (51%) of those tax revenues are deposited into the gross casino revenue county fund (the "County Fund") and then distributed to the 88 counties in Ohio on a quarterly basis in proportion to the population of each county at the time of distribution. If the largest city in a county had a population greater than 80,000 in the 2000 census, then 50% of the county's distribution from the County Fund will go to that city. The revenues are distributed on or before the end of the month following each calendar quarter.

The following table reflects the gross casino revenues and distributions from the County Fund for fiscal years 2012-2016:

<u>Year</u>	<u>Gross Casino Revenues</u>	<u>Total Casino Tax Receipts</u>	<u>County Fund Receipts</u>	<u>Warren County Receipts</u>
2012	\$338,234,500	\$111,617,385	\$56,924,866	\$1,059,660
2013	825,807,925	272,516,615	138,983,473	2,453,800
2014	810,517,909	267,470,910	136,410,164	2,583,819
2015	808,708,909	266,873,940	136,105,708	2,602,090
2016	795,055,089	262,368,179	133,807,771	2,586,291

Source: Ohio Department of Taxation.

Additional casino tax revenue information can be found on the Ohio Department of Taxation website at: [http://www.tax.ohio.gov/gross\\_casino\\_revenue.aspx](http://www.tax.ohio.gov/gross_casino_revenue.aspx).

### **Federal Funds**

The County expends federal funds for a variety of major and non-major federal programs. Total federal assistance, as reported on the County's Schedule of Federal Financial Assistance (available September 30 following each fiscal year), approximated the following:

#### **Federal Funds**

2012	\$12,703,179
2013	9,200,298
2014	8,455,312
2015	9,842,757
2016	Not Yet Available

The County allocated some of these federal funds and additional state funds to the following programs:

<b>Workforce Investment Act</b>		<b>Community Development Block Grant</b>	
2012	\$1,042,416	2012	\$991,584
2013	1,117,903	2013	421,083
2014	984,488	2014	589,913
2015	882,641	2015	1,486,846
2016	Not Yet Available	2016	Not Yet Available

## Revenues from County Properties

The County received the following amounts in rental payments from the leasing of County land and space in various County buildings during the last five years:

### Rental Receipts

2012	\$119,269
2013	205,960
2014	213,885
2015	216,229
2016	241,275

Source: Warren County Office of Management & Budget.

## County General Fund

The following table shows the County's General Fund cash balance for the last five years and the most recent month:

<u>Year</u>	<u>General Fund Cash Balance</u>
2012	\$25,377,255
2013	26,336,133
2014	24,416,509
2015	25,894,003
2016	27,676,684
June 30, 2017	33,301,479

Source: County Auditor's Office.

## COUNTY DEBT AND OTHER LONG TERM OBLIGATIONS

The following describes statutory and constitutional debt and ad valorem property tax limitations that apply to the County, and presently outstanding and projected bond and note indebtedness and certain other long term financial obligations of the County.

In previous years the County has issued a number of industrial revenue bond issues and other conduit bond issues for healthcare and housing projects. No schedule for these bonds is provided because such bonds do not represent an obligation of the County. These bonds are payable solely from rentals and other revenues derived from the lease, sale or other disposition of the projects financed thereby.

As of August 1, 2017, the County has \$7,525,000 of limited tax general obligation bonds outstanding. These bonds are unvoted limited tax general obligation debt of the County. The basic security for the unvoted general obligation debt of the County is the County's ability to levy, and its pledge to levy, an ad valorem tax on all real and personal property in the County subject to ad valorem taxation by the County, within the ten-mill limitation imposed by law (see

the discussion below under “Indirect Debt Limitations”). This tax must be in sufficient amount to pay (to the extent not paid from other sources) as it becomes due the debt service on the unvoted general obligation bonds of the County both outstanding and in anticipation of which notes of the County are outstanding. The applicable law provides that any such levy for debt service has priority over any levy for current expenses within the ten-mill limitation; that priority may be subject to the provisions of federal bankruptcy law and other laws affecting creditors’ rights (see the discussion of the ten-mill limitation, and the priority of claims thereunder for debt service on unvoted general obligation debt of the County and all underlying taxing subdivisions in the under “Indirect Debt Limitations”).

No bonds have been authorized by the electors that have not yet been issued.

The County is not and has never been in default on any of its debt obligations.

### **Statutory Direct Debt Limitations**

This information may be found on pages S26-S27 of the County’s Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016, and Appendix C hereto.

### **Indirect Debt Limitations**

Pursuant to Ohio law, a maximum tax levy of ten mills per dollar of assessed valuation can be levied on any property without a vote of the people. The first charge against these ten mills is the debt service requirements on all limited tax general obligation bond and note issues of all overlapping political subdivisions. These ten mills are available for the debt service requirements of both limited tax bonds and notes for which tax levies are actually made to pay principal and interest, and limited tax bonds and notes supported by revenues or municipal income taxes and not actually levied for unless such other sources become insufficient. Calculations with respect to compliance with the ten-mill limitation are made for the year in which pledged millage for unvoted general obligation bonds (or notes) of all overlapping political subdivisions is the highest. When notes are involved, theoretical debt service requirements for the bonds in anticipation of which such notes are issued are used in calculating aggregate pledged millage within the ten-mill limitation, and an assumed rate of interest is employed for the bonds whose issuance is so anticipated. A ten-mill certificate dated July 5, 2017, is attached as Appendix D.

Because bonded indebtedness in Ohio cannot be incurred or renewed unless provision is made for levying taxes to pay debt service on the indebtedness (except in the case of indebtedness payable solely from revenues or special restricted-purpose tax levies), the ten-mill tax limitation represents an indirect limitation on a political subdivision’s capacity to incur debt within applicable direct debt limitations. Capacity within the ten-mill limitation is available to be pledged for debt service by overlapping political subdivisions having unvoted debt capacity on a first-come, first-served basis, and because of the disparity in the amounts of the assessed valuations of the overlapping political subdivisions, one such political subdivision with a relatively low assessed valuation whose territory overlaps that of a political subdivision with a relatively high assessed valuation can use up indirect debt capacity available to both through the

issuance of a given principal amount of debt much more quickly than could the latter subdivisions issuing the same amount of debt.

A constitutional amendment designed to remove this indirect debt limitation was defeated by the electors of the State at the primary election on June 8, 1976.

As of July 5, 2017, as shown in *Appendix D*, the City of Springboro is the taxing subdivision in the County with the highest potential millage requirements for debt service on its own unvoted general obligation debt. Combined with the amount theoretically required for the County, the maximum aggregate property tax millage that may be levied on any parcel of real property by the taxing authorities of the overlapping subdivisions of the City of Springboro, the Franklin City School District, and Warren County Career Center amounts to approximately 7.1860 mills. The County’s share of this millage is 0.4399 mills. The total millage amount leaves 2.814 mills free to be allocated to the County and its overlapping subdivisions in additional unvoted bonds. The ten-mill limitation is such that a relatively small issue by some other overlapping taxing subdivision with a small tax duplicate can encumber a significant amount of millage, thereby dramatically reducing the amount of unvoted general obligation debt that the County could issue.

**Overlapping Debt**

The net overall debt for the County and all overlapping political subdivisions is set forth in Debt Table A.

**Debt Table A**  
**Warren County Overlapping Debt**  
 (as of August 11, 2017)\*

Net Debt	\$600,000
Per Capita Net Debt	\$3
Net Debt as Percentage of Tax Valuation	0.01%
Net Overlapping Debt (all political subdivisions)	\$379,647,490
Per Capita Overlapping Debt	\$1,726
Overlapping debt as Percentage of Tax Valuation	5.99%

Source: Ohio Municipal Advisory Council (OMAC).

\*OMAC date of record is approximately three weeks ahead of actual date.

Within the boundaries of the County are nine local and eight city school districts, eight cities, nine villages, eleven townships and five vocational school districts, as well as parts of several cities, villages, school districts and vocational school districts, all of which are separate political subdivisions with operating and debt service funding independent from that of the County. Various contractual and other arrangements not material except as may be noted elsewhere herein are in effect among or between the County and certain of the other political subdivisions.

Boards of Education of the school districts cannot incur more than one-tenth of one percent (0.1%) of their respective assessed valuations as general obligation debt without approval by a majority of the voters of the respective school districts (Section 133.06, Revised

Code). Such Boards of Education may request voter approval of general obligation debt not in excess of nine percent (9%) of the assessed valuations of the school district. Under State law, before seeking voter approval, a Board of Education is required where applicable to receive the consent of the Ohio Department of Taxation and the State Superintendent of Public Instruction in accordance with policies adopted by the State Board of Education.

Cities and villages within the County are subject to the direct debt limitation imposed by Section 133.05 of the Ohio Revised Code, which provides that a municipal corporation's voted and unvoted debt may not exceed 10½% of its assessed valuation, and that its unvoted debt may not exceed 5½% of its assessed valuation.

Under Ohio Revised Code Section 133.09, the net indebtedness of a non-home rule township, shall never exceed 5% of the township's assessed valuation, and with the exceptions noted, no such indebtedness shall be incurred unless authorized by vote of the electors of the township.

In addition, the aggregate principal amount of voted and unvoted "net indebtedness" of a limited home rule township may not exceed 10½% of the total value of all property in such township as listed and assessed for taxation, and that the aggregate principal amount of unvoted "net indebtedness" of such township may not exceed 5½% of such value.

Certain classes of debt are exempt from these limitations, chief among which are special assessment debt, notes issued in anticipation of current revenues or taxes or for certain emergency purposes, revenue bonds for various purposes, self-supporting debt for utility and quasi-utility purposes, voted urban redevelopment bonds not exceeding 2% of the issuer's assessed valuation, self-supporting debt for recreational facilities, and debt covenanted to be paid from lawfully available municipal income taxes.

### **Bond Anticipation Notes**

Under Ohio law applicable to the County, notes and certificates of indebtedness (herein the "notes"), including renewal notes, issued in anticipation of the issuance of general obligation bonds may be issued from time to time up to a maximum maturity of 20 years from the date of issuance of the original notes (except for notes issued in anticipation of special assessments, for which the maximum maturity is five years). Any period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated, and portions of the principal amount of such notes must be retired in amounts at least equal to and payable not later than principal maturities that would have been required if the bonds had been issued at the expiration of the initial five year period.

As of August 1, 2017, \$3,180,000 of the debt of the County was in the form of general obligation bond anticipation notes and certificates of indebtedness (listed in Debt Table B). Such notes and certificates may be retired at maturity from one or a combination of sources: available funds of the County, the proceeds of the sale of the bonds anticipated by such notes or certificates, or the proceeds of the sale of renewal notes or certificates.

The ability of the County to retire its outstanding notes and certificates from the proceeds of the sale of either renewal notes or bonds will be dependent upon the marketability of such renewal notes and certificates or bonds under market conditions then prevailing.

**OWDA Loan Contracts**

This information may be found on pages 86-91 of the County’s Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

**Ohio Department of Development Loan (State 166 Loan)**

This information may be found on pages 86-91 of the County’s Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

**Ohio Public Works Commission Loans**

This information may be found on pages 86-91 of the County’s Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

**Debt Currently Outstanding**

Debt Table B lists the current outstanding indebtedness of the County in the form of bonds, notes, and certificates of indebtedness:

**Debt Table B  
Principal Amount of Debt Outstanding  
(as of August 1, 2017)**

**GENERAL OBLIGATION BONDS**

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
06/22/10	Road and Interchange	\$4,730,000	2.00-4.00%	J1-D1	12/01/22	\$2,350,000
03/27/13	Radio System Acquisition	<u>8,300,000</u>	1.575	J1-D1	12/01/22	<u>5,175,000</u>
		<u>\$13,030,000</u>				<u>\$7,525,000</u>

**WATER REVENUE BONDS**

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
NONE						

**TAX INCREMENT FINANCING REVENUE BONDS**

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
11/05/09	Greens of Bunnell Hill	\$2,350,000	6.50%	J1-D1	12/01/35	\$2,025,000

**SPECIAL ASSESSMENT BONDS**

<u>Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Final Bond</u>	<u>Amount Outstanding</u>
09/01/97	Water Stone Boulevard	\$3,460,000	4.15-5.50%	J1-D1	12/01/17	\$265,000
09/01/98	Various Purpose	1,380,000	4.975	J1-D1	12/01/18	165,000
09/01/00	Various Purpose	1,180,000	4.40-4.85	J1-D1	12/01/20	335,000
10/01/01	Various Purpose	2,320,000	3.30-5.35	J1-D1	12/01/21	795,000
10/01/02	Striker Road	1,525,000	2.00-5.10	J1-D1	12/01/22	610,000
09/01/03	Various Purpose	2,635,000	2.00-4.75	J1-D1	12/01/23	1,165,000
10/01/04	Various Purpose	213,950	1.74-4.75	J1-D1	12/01/24	106,398
10/05/05	Shaker Road	5,400	4.40	J1-D1	12/01/25	3,005
10/05/05	Utica Road	66,178	4.40	J1-D1	12/01/25	36,826
10/11/07	Various Purpose	560,000	4.30-5.75	J1-D1	12/01/27	380,000
09/04/08	Various Purpose	2,755,000	3.25-5.00	J1-D1	12/01/28	1,925,000
10/01/11	Various Purpose*	555,810	0.75-4.625	J1-D1	12/01/31	442,275
10/29/13	Bellbrook and Chenoweth	311,000	4.50	J1-D1	12/01/33	279,901
		<u>\$16,967,338</u>				<u>\$6,508,405</u>

\*This issue was purchased by the County Treasurer.

**BOND ANTICIPATION NOTES**

<u>Date of Issue</u>	<u>Current Date of Issue</u>	<u>Purpose</u>	<u>Original Amount of Issue</u>	<u>Interest Rate</u>	<u>Coupon Maturity</u>	<u>Amount Outstanding</u>
08/25/16	08/25/16	Various Purpose	\$5,200,000*	1.75%	08/24/17	\$3,180,000

\*This issue has been consolidated from certain bond anticipation notes into a single issue of Various Purpose Bond Anticipation Notes. The amount noted here is the aggregate amount of such notes originally issued.

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**Debt Table C-1**  
**Summary of Debt Service Due on Outstanding Obligations**  
**By Principal**  
**(as of August 1, 2017)**

<u>DATE</u>	<u>TIF</u> <u>BONDS</u>	<u>SPECIAL</u> <u>ASSESSMENT</u> <u>BONDS</u>	<u>GO</u> <u>BONDS</u>	<u>GO BOND</u> <u>ANTICIPATION</u> <u>NOTES*</u>	<u>OWDA</u>	<u>OTHER**</u>	<u>TOTAL</u>	<u>% OF</u> <u>PRINCIPAL</u> <u>REMAINING</u>
12/31/17	\$30,000	\$1,005,025	\$1,185,000	\$95,000	\$0	\$851,186	\$3,166,211	90.43%
12/31/18	60,000	771,644	1,205,000	100,000	760,271	84,652	2,981,566	81.42
12/31/19	65,000	723,340	1,240,000	110,000	781,416	12,716	2,932,471	72.56
12/31/20	70,000	750,169	1,265,000	110,000	803,170	12,716	3,011,054	63.46
12/31/21	70,000	697,154	1,300,000	115,000	825,550	12,716	3,020,420	54.33
12/31/22	80,000	544,338	1,330,000	125,000	848,576	12,716	2,940,630	45.45
12/31/23	85,000	451,893	0	130,000	872,267	12,716	1,551,875	40.76
12/31/24	90,000	269,568	0	135,000	896,641	12,716	1,403,925	36.52
12/31/25	95,000	266,195	0	140,000	921,720	12,716	1,435,631	32.18
12/31/26	100,000	272,900	0	150,000	947,524	12,716	1,483,140	27.70
12/31/27	110,000	284,911	0	155,000	974,075	12,716	1,536,702	23.05
12/31/28	115,000	257,005	0	165,000	1,001,395	12,716	1,551,116	18.36
12/31/29	125,000	54,189	0	175,000	1,029,507	12,716	1,396,411	14.14
12/31/30	130,000	56,464	0	180,000	906,151	12,716	1,285,331	10.26
12/31/31	140,000	58,837	0	190,000	779,052	12,716	1,180,604	6.69
12/31/32	150,000	21,894	0	200,000	398,635	6,358	776,887	4.35
12/31/33	160,000	22,879	0	210,000	0	0	392,879	3.16
12/31/34	170,000	0	0	220,000	0	0	390,000	1.98
12/31/35	180,000	0	0	230,000	0	0	410,000	0.74
12/31/36	<u>0</u>	<u>0</u>	<u>0</u>	<u>245,000</u>	<u>0</u>	<u>0</u>	<u>245,000</u>	0.00
<b>TOTALS</b>	<u>\$2,025,000</u>	<u>\$6,508,405</u>	<u>\$7,525,000</u>	<u>\$3,180,000</u>	<u>\$12,745,950</u>	<u>\$1,107,500</u>	<u>\$33,091,854</u>	

\* DEBT SERVICE ON THE NOTES IS COMPUTED AS IF THE NOTES WERE CONVERTED TO BONDS ISSUED JUNE 1, 2017, FIRST INTEREST DECEMBER 1, 2017, FIRST MATURITY DECEMBER 1, 2017, LAST MATURITY DECEMBER 1, 2038, BASED ON LEVEL DEBT SERVICE AND A 5.00 % COUPON.

\*\* Department of Development Loan, Capital Leases, and Ohio Public Works Commission Loans.

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**Debt Table C-2**  
**Summary of Debt Service Due on Outstanding Obligations**  
**By Total Debt Service**  
**(as of August 1, 2017)**

<u>DATE</u>	<u>TIF</u> <u>BONDS</u>	<u>SPECIAL</u> <u>ASSESSMENT</u> <u>BONDS</u>	<u>GO</u> <u>BONDS</u>	<u>GO BOND</u> <u>ANTICIPATION</u> <u>NOTES*</u>	<u>OWDA</u>	<u>OTHER**</u>	<u>TOTAL</u>	<u>% OF</u> <u>PRINCIPAL</u> <u>REMAINING</u>
12/31/17	\$95,813	\$1,161,667	\$1,267,591	\$174,500	\$0	\$872,480	\$3,572,050	91.32%
12/31/18	188,700	1,036,607	1,346,316	254,250	1,104,043	84,892	4,014,808	81.57
12/31/19	189,800	951,627	1,356,140	259,250	1,104,621	12,716	3,874,154	72.16
12/31/20	190,413	943,051	1,354,199	253,750	1,105,217	12,716	3,859,345	62.78
12/31/21	185,863	852,891	1,361,671	253,250	1,105,832	12,716	3,772,223	53.62
12/31/22	191,150	666,042	1,361,254	257,500	1,106,466	12,716	3,595,128	44.89
12/31/23	190,950	547,513	0	256,250	1,107,121	12,716	2,114,550	39.75
12/31/24	190,263	343,822	0	254,750	1,107,795	12,716	1,909,346	35.11
12/31/25	189,413	327,745	0	253,000	1,108,491	12,716	1,891,365	30.52
12/31/26	188,075	321,748	0	256,000	1,109,209	12,716	1,887,747	25.93
12/31/27	191,413	320,661	0	253,500	1,109,949	12,716	1,888,238	21.34
12/31/28	189,263	278,572	0	255,750	1,110,712	12,716	1,847,012	16.86
12/31/29	191,625	63,322	0	257,500	1,111,500	12,716	1,636,663	12.88
12/31/30	188,338	63,322	0	253,750	960,029	12,716	1,478,154	9.29
12/31/31	189,725	63,323	0	254,750	808,584	12,716	1,329,098	6.06
12/31/32	190,463	23,909	0	255,250	404,614	6,358	880,593	3.92
12/31/33	190,550	23,909	0	255,250	0	0	469,709	2.78
12/31/34	189,988	0	0	254,750	0	0	444,738	1.70
12/31/35	188,775	0	0	253,750	0	0	442,525	0.62
12/31/36	<u>0</u>	<u>0</u>	<u>0</u>	<u>257,250</u>	<u>0</u>	<u>0</u>	<u>257,250</u>	0.00
<b>TOTALS</b>	<b><u>\$3,510,575</u></b>	<b><u>\$7,989,733</u></b>	<b><u>\$8,047,171</u></b>	<b><u>\$5,024,000</u></b>	<b><u>\$15,464,184</u></b>	<b><u>\$1,129,034</u></b>	<b><u>\$41,164,696</u></b>	

\* DEBT SERVICE ON THE NOTES IS COMPUTED AS IF THE NOTES WERE CONVERTED TO BONDS ISSUED JUNE 1, 2017, FIRST INTEREST DECEMBER 1, 2017, FIRST MATURITY DECEMBER 1, 2017, LAST MATURITY DECEMBER 1, 2036, BASED ON LEVEL DEBT SERVICE AND A 5.00 % COUPON.

\*\* Department of Development Loan, Capital Leases, and Ohio Public Works Commission Loans.

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### **Grant Anticipation Obligations**

The County currently has no grant anticipation obligations outstanding.

### **Other Long Term Obligations**

The County has no significant long-term obligations, including any lease obligations, other than the debt obligations discussed above and its pension obligations, for which further information may be found on pages 75-84 of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### **RATINGS**

This information may be found on page xvi of the County's Comprehensive Annual Financial Report for the Fiscal Year ended December 31, 2016.

### **CONTINUING DISCLOSURE**

The County plans to meet all of the continuing disclosure requirements to be in compliance with Securities and Exchange Commission Rule 15c2-12, as amended (the "Rule"). The County enters into a separate Continuing Disclosure Agreement or Certificate for each transaction which is subject to the provisions of the Rule. Currently under the terms of those agreements most annual financial information will be available by August 1 following the end of the fiscal year. See the Official Statement circulated for a specific issue for the exact continuing disclosure covenants of each issue.

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## CONCLUDING STATEMENT

To the extent that any statements made in this Annual Statement involve matters of opinion or estimates, whether or not expressly stated, these statements are made as such and not as representations of fact or certainty, and no representation is made that any opinions or estimates in these statements will be realized. Information herein has been derived by the County from official and other sources and is believed by the County to be reliable, but such information other than that obtained from official records of the County has not been independently confirmed or verified by the County and its accuracy is not guaranteed.

This Annual Statement has been prepared by the County under the direction of the Warren County Board of Commissioners with the assistance of the Warren County Auditor.

### COUNTY OF WARREN, OHIO

By: /s/ Tom Grossmann  
County Commissioner

By: /s/ David G. Young  
County Commissioner

By: /s/ Shannon Jones  
County Commissioner

By: /s/ Matt Nolan  
County Auditor

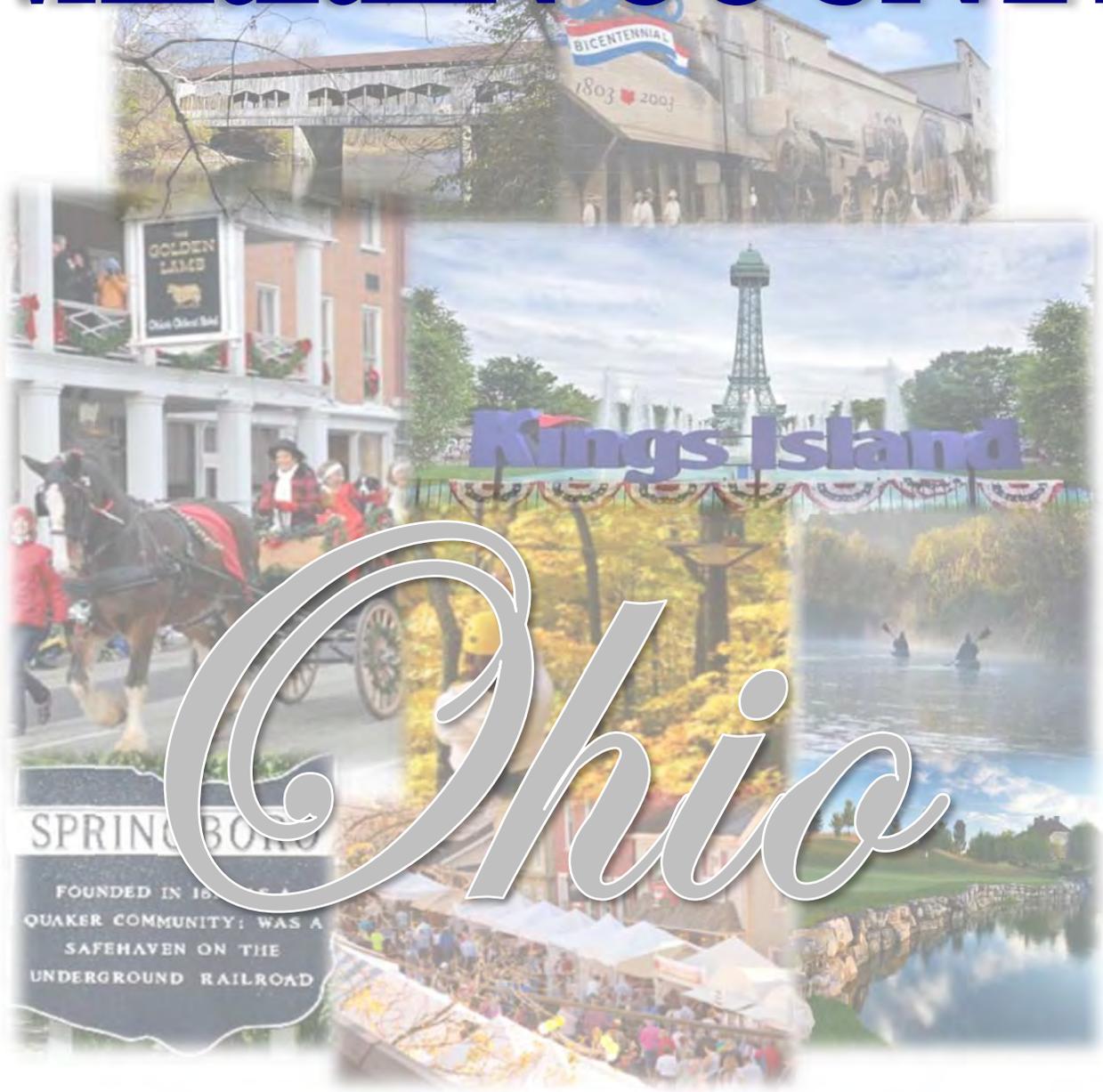
Dated: August 1, 2017

**APPENDIX A**  
**2016 COMPREHENSIVE ANNUAL FINANCIAL REPORT**

[SEE ATTACHED]

For audited financial statements of the County relating to prior fiscal years, please visit [www.ohioauditor.gov](http://www.ohioauditor.gov).

# WARREN COUNTY



**Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended  
December 31, 2016**



WARREN COUNTY, OHIO  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2016

*Matt Nolan*  
*County Auditor*

*Prepared by the*  
*Warren County Auditor's Office*



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**WARREN COUNTY, OHIO**

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## *INTRODUCTORY SECTION*

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# WARREN COUNTY AUDITOR

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June 27, 2017

To the Citizens of Warren County, Ohio:

I am pleased to submit the Comprehensive Annual Financial Report (CAFR) for Warren County, Ohio (the "County") for the fiscal year ended December 31, 2016. The report has been prepared in conformity with generally accepted accounting principles (GAAP) and guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA).

## **Introduction**

The preparation of this report represents a commitment by Warren County to conform to nationally recognized standards of excellence in financial reporting. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County, especially the County Auditor's Office. To the best of our knowledge and belief, the enclosed data, as presented, is accurate in all material respects, is presented in a manner designed to fairly set forth the financial position and results of operations of the County and includes all disclosures necessary to enable the reader to gain an understanding of the County's financial activity.

## **The Reporting Entity:**

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "*The Financial Reporting Entity*," as amended by GASB Statement No. 61 "*The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34*," in that the financial statements include all the organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Production Services Unlimited, an adult workshop and the Warren County Transportation Improvement District have been included as discretely presented component units of the County due to the significant relationship with the County.

A thorough presentation of the County's reporting entity is contained in Note 1 of the basic financial statements.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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#### **County Organization and Services:**

Warren County is located in the southwestern part of the state, approximately 20 miles north of Cincinnati and 15 miles south of Dayton. It is also located within a day's drive for 65% of the U.S. population. Its 400 square mile area serves a residential population estimated at 227,063 (2016 U.S. Census Bureau Estimate). The County includes 11 townships, 9 villages and 7 cities. The County has only those powers conferred upon it by Ohio statutes. A three member Board of County Commissioners is elected at large in even numbered years for overlapping four-year terms. The Board of County Commissioners serves as the taxing authority, the contracting body, and the chief administrator of public services for the County.

The Board of County Commissioners prepares and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the offices of the County Auditor and County Treasurer are included in the category of general government and are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term and serves as the chief fiscal officer for the County and the tax assessor for all political subdivisions within the County. According to state law, a complete reappraisal must be conducted every six years as well as a triennial update every third year between reappraisals. Upon collection by the County Treasurer, the County Auditor is responsible for distributing certain taxes to various political subdivisions including municipalities, villages, townships, school and library districts, special districts and county agencies.

As chief fiscal officer, the County Auditor must certify that funds for all contracts and obligations of the County have been lawfully appropriated and are available or in the process of collection before the contract or obligation is binding upon the County. In addition, the Auditor is also the central disbursing agent, who by the issuance of County warrants distributes funds to creditors in payment of liabilities incurred by the County. The Auditor is also responsible for the County payroll and has other statutory accounting responsibilities. He is, by State law, Secretary of the County Board of Revision, the County Budget Commission and the Administrator and Supervisor of the County Data Processing Board.

The County Treasurer is also elected to a four-year term and is the custodian of all County funds. The Treasurer is responsible for collecting all tax monies, applying payments to the appropriate tax accounts and investing all available idle County funds as specified by Ohio law. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must submit daily reports showing receipts, payments and balances to the County Auditor. The Treasurer is a member of the County Board of Revision and the County Budget Commission. The Budget Commission plays an important part in the financial administration of the County government, as well as all political subdivisions throughout the County.

The other elected officials serving four year terms are the Prosecuting Attorney who serves as the third and final member of the County Budget Commission, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Five Common Pleas Court Judges and two County Court Judges are elected to six-year terms.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, law enforcement, civil and criminal justice system services, road and bridge maintenance and other general and administrative support services. The County also operates a water distribution system, a wastewater collection and treatment system, and a storm water management system which are accounted for as enterprise funds.

### **Economic Outlook**

#### **Population & Housing:**

The most recent Warren County population estimate is 227,063 persons, which is an increase of 14,370 persons or 6.76% from 212,693 persons in the 2010 Census. The annualized percent change is +1.17%, which is greater than +0.70% for the U.S. and +0.08% for Ohio. Warren County's population estimate ranks as the 12th largest of all Ohio counties.

The Housing Count estimate for Warren County is an estimated 84,766 units, which is an increase of 1,183 units or 1.42% compared to 83,583 units previously. Nationally, home ownership is 63.7%.

#### **Education:**

Warren County residents have outstanding private and public educational opportunities. Several high quality private preschools operate in Warren County and each public school district offers preschool. There are eight public school districts, a vocational school district in Warren County, and another vocational school district that services Warren County. All of these districts are well known for their high student graduation rate, with seven districts achieving an 'A' on the State of Ohio Report Card. Five of these districts were ranked in the top 15% statewide based on the most recently available performance index rankings, with Mason schools coming in at the highest in the County, and at number 13 in the State. In addition, there are a number of private and parochial elementary schools and one parochial high school in Warren County. A fully online digital school that serves students in grades 7-12 also exists. Sinclair Community College operates the Courseview Campus in Mason. Warren County residents also have easy access to classes, in and out of the County, from the University of Cincinnati, University of Dayton, Wilmington College, Cincinnati State and Miami University.

Warren County has a highly educated population relative to the state and national averages. 93% of Warren County residents have a high school degree as opposed to 89.1% for the State of Ohio and 86.7% nationally. The County ranks even higher in college graduates with 39.6% having a college degree compared to 26.1% in the State of Ohio and 29.8% nationally. This educated population provides many skilled workers for businesses and employers around the County.

## WARREN COUNTY, OHIO

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### *Letter of Transmittal For the Year Ended December 31, 2016*

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A summary of Warren County's growth is demonstrated in the following tables:

Year	Number of County Building Permits Issued	Projected Cost
2006	2,261	\$394,932,273
2007	1,990	363,240,260
2008	1,472	308,926,694
2009	1,282	200,431,947
2010	1,283	175,266,801
2011	1,183	199,906,991
2012	1,235	199,172,105
2013	1,479	310,214,110
2014	1,396	238,255,519
2015	2402	266,779,249
2016	2731	336,030,793

Source: Warren County Building Inspection Department

In 2016, Warren County saw its largest increase in new construction value since the Great Recession. The strong return of residential new construction corresponds with increasing sale prices of residential property across the growing County. New construction assessed values increased overall by 20.69%. Agri/Residential new construction increased 14.08%, industrial new construction decreased by 71.10%, and commercial new construction increased 142.01% as shown in the following table.

#### Warren County New Construction Assessed Values

Tax Year	Agri/Residential	Industrial	Commercial	Total
2006	\$216,569,450	\$1,131,490	\$20,247,540	\$237,948,480
2007	189,199,200	3,088,200	16,010,380	208,297,780
2008	123,984,600	1,435,780	42,954,840	168,375,220
2009	85,442,230	3,460,030	20,518,460	109,420,720
2010	48,882,970	986,150	12,965,610	62,834,730
2011	51,214,920	1,144,450	10,424,590	62,783,960
2012	45,430,430	622,620	11,037,950	57,091,000
2013	47,257,820	1,872,110	10,366,690	59,496,620
2014	63,662,390	1,478,660	10,698,090	75,839,140
2015	78,197,600	2,990,920	6,526,230	87,714,750
2016	89,204,380	864,400	15,794,330	105,863,110

Industrial/Commercial new construction assessed values do not include abated or exempted property.  
Source: Warren County Auditor's Office

## ***WARREN COUNTY, OHIO***

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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#### Communities

The City of Mason is the largest city in Warren County. Mason is located between the Cincinnati region's two most vital commerce corridors, Interstates 71 and 75, just north of the I-275 beltway. Mason is thriving with over 500 businesses and top ranked schools. In 2013, Money Magazine named Mason as 7<sup>th</sup> on their list of the "Best Places to Live." Mason is home to some of the biggest attractions in the County: Kings Island amusement park, Great Wolf Lodge and Conference Center, Golf Center at Kings Island and the annual Western & Southern Open, just to name a few. The Alverta Green Museum, operated by the Mason Historical Society, keeps the city in touch with its historical roots.

Mason has one of the largest events in the County each year in July as tens of thousands of people attend the annual Red, White and Boom Independence Day festival. The festival hosts great food, fireworks and entertainment. Andy Grammer was featured in 2016 and Phillip Phillips will perform in 2017.

The City of Springboro is experiencing strong growth and development that is expected to continue to exceed the national and state average due to the City's physical location along Interstate 75 between Cincinnati and Dayton. Over 500 businesses call Springboro home, including corporate headquarters, branch offices and bustling distribution and retail/service establishments. Springboro's downtown historic district was placed on the National Register of Historic Places. Springboro is also rich in history and arts. Recognized as perhaps the most traveled route to freedom, hundreds, maybe thousands, of runaway slaves passed through Cincinnati and Warren County on the Underground Railroad. The mostly Quaker community of Springboro hosted numerous secret stops along the trail. Much of this history has been preserved through the collection of documents, maps, and artifacts at the Springboro Historical Society Museum. Groups can schedule guided tours with costumed re-enactors or pick up a walking tour brochure from the Springboro Chamber of Commerce and experience living history with a self-guided walking tour of the community's many documented safe houses.

Lebanon is the home of many historic interests in the County. The Golden Lamb, Ohio's oldest inn, dating from 1803 has hosted an extraordinary guest list of many famous Americans including Henry Clay, Mark Twain, Charles Dickens and eleven Presidents of the United States. The Glendower State Memorial, a Greek Revival Mansion which was constructed in the early nineteenth century, is a showplace of elegant Empire and Victorian furnishings. The Warren County Historical Society Museum, acclaimed as one of the nation's outstanding County museums, has displays of early life of the area, a Shaker exhibit and will soon be introducing a new addition that includes an art museum. The recently expanded Lebanon Public Library is one of the finest in the State, and contains outstanding original artwork from a Lebanon native. It bridges the gap between old and new with a large technology center with regular tech classes and seminars.

Lebanon is known for its many antique stores, specialty shops and its quaint historical atmosphere. Walking tours through historical districts are available throughout the year. Lebanon's Christmas Festival which features Ohio's largest Horse Drawn Carriage Parade with 160+ units has become a seasonal favorite attracting 200,000 visitors for the one-day event. Other Lebanon favorites include the Country Music Festival, Applefest, Blues Fest, the Warren County Fair and a Scenic Railroad Passenger Train. Lebanon also hosts one of the largest YMCA's in the world and it offers virtually all forms of indoor and outdoor athletic facilities. The 126-acre site includes a 220,000 sq. ft. facility with meeting rooms, pools, gym, tennis courts, health club facilities and sports fields.

## ***WARREN COUNTY, OHIO***

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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History meets art in the City of Franklin. With three indoor and eight outdoor murals – there’s a reason the town is known as the “city of murals.” Driving tours of the murals reveal a glimpse of the first three-story building west of the Alleghenies and the third Roebling suspension bridge built in the Country.

Waynesville, located in the northwest part of the County, is recognized as “The Antique Capital of the Midwest.” Main Street is home to numerous shops and restaurants that attract visitors from around the world. Waynesville hosts the Ohio Sauerkraut Festival which attracts approximately 350,000 visitors over 2 days in October each year.

#### **Travel and Tourism**

Warren County, Ohio is an entertaining, energetic, and enriching travel destination, where visitors can experience a wide variety of attractions, events, history and outdoor activities. “Ohio’s Largest Playground” isn’t just a slogan, it is a promise. Located between Cincinnati and Dayton, visitors can do more in a 30-mile radius than anywhere else in Ohio. It’s a big County - come out and play!

Approximately seven miles southeast of Lebanon on the east bank of the Little Miami River is Fort Ancient, a state memorial operated by the Ohio Historical Society. Fort Ancient is a renowned North American archaeological site and features evidence of two outstanding prehistoric American Indian cultures dating back more than 2,000 years. Fort Ancient is a designated National Historic Landmark and is on the finalist list for World Heritage Status. The 764-acre memorial park offers a museum, hiking, picnicking, scenic vistas and shelter houses.

Warren County offers bike trails and hiking trails along the Little Miami Scenic River, as well as several canoe liveries that offer a variety of canoe trips. The 70-mile area along the Little Miami River, which is mostly in Warren County, has been designated a Scenic River Area by the federal government. Whether by bike, rollerblade, hiking boot or horseback, the paved and mostly shaded Little Miami Scenic Trail offers a beautiful setting for catching a breath of fresh air. The Great Miami River sits along the County’s western edge and provides exciting river opportunities and a top notch bike trail connecting many urban areas.

While waterways have long been part of Warren County’s charm, Caesar Creek Lake located in Caesar Creek State Park near Waynesville was created in the late 1970’s by damming Caesar Creek, a tributary of the Little Miami River. A new marina was recently built that hosts 112 new boat slips, a retail store, concessions and offers boat fuel. The new marina and it’s amenities has allowed even more use of the popular boating and fishing destination.

While Warren County’s anchor attraction is most notably Kings Island Amusement Park, we have an abundance of activities to choose from including: TPC Riverbend Golf Course, The Golf Center at Kings Island, LaComedia Dinner Theater, and the Beach Waterpark. The Great Wolf Lodge with 400 themed rooms and a 79,000 sq. ft. indoor water park brings additional visitors to its year-round indoor water park resort and conference center. The Ozone Zipline Adventures, the largest canopy zipline tour in the Midwest, offers visitors 12 zip lines ranging in length from 250 ft. to 1300 ft. with heights ranging from 10 ft. to 200 ft. Two half mile lines actually cross the Little Miami River for an amazing view. Miami Valley Gaming offers 1,600 gaming machines, a 5/8 mile horse racing track, and four delectable restaurants. Once you’ve done all of that, head over to Valley Vineyards Winery & Brewery for a weekend cookout that includes great food, fine wines, and craft beers.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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In 2016, Warren County's hospitality industry remained steady. The amount of lodging tax collections retained as administrative fees by the County increased by 0.06% over 2015. Starting in 2015, and continuing until 2035, Warren County will annually pass through an additional \$50,000 from the County's administrative fees entitlement to the Warren County Convention and Visitors Bureau due to an agreement signed in 2015. These funds will be used to contribute to the development of the Warren County Sports Complex.

In 2013, Warren County's tourism surpassed \$1 billion in total annual sales for the first time in history according to a study by Tourism Economics and the Ohio Tourism Division. In that year, 8.3 million visitors to Warren County spent more than \$1.1 billion. In 2016 however, a report compiled by the Warren County Convention and Visitor's Bureau, citing information coming from the Tourism Economics June 2016 report shows Warren County to currently have 11.8 million visitors annually and to have generated \$1.2 billion in economic impact. This equates to an increase of 4.2% in visitors and 1.0% in spending. Employment has also been impacted as 12,244 jobs were in the tourism sector, up 3.18% from the 2013 study. Tourism supports one in every nine jobs in Warren County.

#### **Sales Tax Receipts and the General Fund**

The County's 1% sales tax revenues generated \$39,550,594. This is an increase of 5.96% over 2015. This is the seventh consecutive year for an increase in sales tax revenues. When comparing percentage increases on an annual basis, the County benefited from a 6.45% increase in 2015 and a 7.22% increase in 2014. The County anticipates sales tax revenues remaining strong, which will help to offset the anticipated decreases in local government funds and investment income.

#### **Major Initiatives and Future Outlook**

Warren County has several major initiatives in process that will result in a continued strong and vibrant future outlook.

- Our County Engineer's Office completed over \$7.7 million worth of roadway improvements in 2016 and has an estimated \$97.4 million of scheduled and anticipated road improvements to be completed in 2017 through 2022. There are an additional \$300 million of roadway and bridge improvements identified by the County Engineer that are being prioritized for future years. Noteworthy improvements: Road and intersection realignments on Union Road and Greentree Road, and improvements to Wilkens Boulevard, Fields-Ertel Road and Butler Warren Road corridors. The County Engineer is also working with the Warren County Transportation Improvement District on the following: A series of improvements to the Mason-Montgomery Road/Fields-Ertel Road and I-71 Interchange area; Final construction and right-of-way plans to complete the Western Row Road and I-71 Interchange area; Intersection improvement on Tylersville Road at Butler-Warren Road, Intersection improvements at SR 73 at SR 741; Widening of existing Innovation Way; Extension of Innovation Way; Widening of Duke Boulevard between Irwin-Simpson Road and proposed Innovation Way extension; Continuation of ODOT's improvements to the I-75 corridor between I-275 and Dayton; and Widening and other

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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improvements to SR 63 between the City limit of Monroe and the City limit of Lebanon; and Safety improvements on Greentree Road.

- As County offices expand to meet the needs of a growing population, the Department of Facilities Management works diligently to meet the increasing demand for our services. Our goal is to maximize the use and efficiency of our existing facilities, while planning for future expansion based on growth projections and needs assessments. A strong emphasis is placed on preventative maintenance to lengthen the lifespan of our buildings and equipment, while energy efficient upgrades are underway to reduce spending and minimize our environmental footprint.

Recent notable projects:

- Remodeled 3,000 square feet of space for the Child Advocacy Center of Warren County;
- Full remodel of Courtrooms 3 & 4 in the Common Pleas Courts Building;
- Creation of an attorney waiting area, inmate transport hallway, and security office in the Common Pleas General Division;
- Fire alarm system upgrades at the Justice Drive Office Building, Facilities Management Building, 320 E. Silver Street, Mechanic's Garage, and Administration Building;
- ADA upgrades at the Health & Human Services Building and Old Courthouse;
- Remodeled over 7,000 square feet of space for the new home of the Warren County Information Technology Department and future training rooms;
- Roof replacements at the Title Office/License Bureau Building and the Old Courthouse (Ohio Means Jobs);
- Began remodeling the Domestic Relations Division and Telecommunications Department in the Common Pleas Courts Building; and
- Began the parking lot expansion and pedestrian safety projects at the Juvenile Justice Center.

### **Financial Information**

The County has prepared financial statements following GASB Statement 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments," since 2003.

As part of this reporting model, management is responsible for preparing Management's Discussion and Analysis (MD&A) of the County. This discussion appears after the Independent Auditor's Report in the financial section of this report. MD&A provides an assessment of the County's finances for 2016. The analysis focus in the MD&A is on major funds.

### **Fiduciary Funds**

Fiduciary funds account for assets held by Warren County in a trustee capacity or as an agent for individuals, private organizations and other government units. The fiduciary funds which Warren County maintains are agency funds and an Unclaimed Money fund which is a private purpose trust fund. At December 31, 2016, assets in agency funds totaled \$374,733,791 and assets of the Unclaimed Money fund totaled \$571,608.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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#### **Internal Control, Budgetary Control and the Accounting System:**

Development of the County's accounting system included substantial consideration of the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable but not absolute assurance that:

1. The County's assets are protected against loss and unauthorized use or disposition; and
2. Reliable financial reports for preparing financial statements and providing accountability for assets are maintained.

The concept of reasonable assurance states that internal controls should be evaluated applying the following criteria:

1. The expense associated with providing the internal controls should not exceed the benefits likely to be derived from their implementation; and
2. The evaluation of the offsetting costs and benefits involves estimates and judgment by the County Administration and members of the Auditor's office.

All internal control evaluations occur within this framework. It is the belief of the administrative and financial management personnel that the County's financial controls adequately safeguard existing assets and provide reasonable assurance of the proper recording of financial transactions.

The Accounting Department of the County Auditor's Office is responsible for the auditing and analysis of all purchase orders and vouchers of the County. Accounting Department personnel review the purchase orders and vouchers to ensure the availability of monies in the proper funds and accounts prior to the certification and payment of approved invoices. The County utilizes a fully automated accounting system as well as an automated system of controls for capital assets and payroll. These systems, coupled with the review and examination performed by the County Auditor's Office, ensure that the financial information generated is both accurate and reliable.

#### **Accounting System and Budgetary Control**

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. Day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified and full accrual basis for all applicable funds. On the modified accrual basis, revenues are recognized when measurable and available, and expenditures are recognized when goods and services are received. On the full accrual basis, revenues are recognized when measurable and earned; expenses are recognized when incurred.

The Board of County Commissioners adopts the annual budget for the County by March 31. All disbursements and transfers of cash between funds require appropriation authority from the Commissioners. Budgets are controlled at the object level within a department and fund. All purchase orders must be approved by a majority of the Board of Commissioners, then the necessary funds are encumbered and the

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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purchase order released to the vendor. Those purchase orders which exceed the available appropriation are rejected until additional funds are secured. The accounting system used by the County provides daily updates to expenditure and encumbrance files making available to all users details on year-to-date expenditures and encumbrances versus the original appropriations plus any additional appropriations made to date. These files are used to ascertain the status of a division's appropriation prior to authorizing additional purchases.

The basis of accounting and the presentation of the various funds utilized by Warren County are fully described in Note 1 of the basic financial statements.

#### **Debt Administration**

At December 31, 2016, gross general obligation bonds outstanding, excluding debt reported in the enterprise funds, totaled \$7,579,162. Ratios related to the County's debt position are presented below:

Net General Obligation Bonded Debt	\$5,175,000
Net Debt Per Capita	\$22.79
Net Debt to Assessed Value	0.08%
Net Debt to Estimated Actual Value	0.0301%

The outstanding debt is primarily related to repayment of the proceeds of monies used to improve several water system and treatment plant upgrades, our road and bridge infrastructure including the design and engineering around the I-71 and Fields-Ertel Road/Mason-Montgomery Road interchange, road and bridge infrastructure improvements to the I-71 and Western Row Road interchange, and a County-wide public safety radio system upgrade.

The County maintains an underlying "Aa1" rating from Moody's Investors Service, Inc. All bonds of the County are general obligation debt and are backed by its full faith and credit, except water and sewer bonds, which are backed by revenues of utility billings and the Tax Increment District Revenue Bond, which is secured solely from the revenues generated from the service payments in lieu of taxes.

#### **Other Information**

##### **Independent Auditor's Opinion**

The County had an independent audit of all funds performed by the State Auditor for the year ended December 31, 2016. The opinion of the Auditor appears in the financial section of this report.

##### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Warren County for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2015. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

## **WARREN COUNTY, OHIO**

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### ***Letter of Transmittal For the Year Ended December 31, 2016***

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In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such comprehensive annual financial reports must also satisfy both generally accepted accounting principles (GAAP) and applicable legal requirements.

A Certificate of Achievement is valid for one year only. Warren County has received a Certificate of Achievement for the last 25 years (1991 - 2015). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA for consideration for a Certificate of Achievement for 2016.

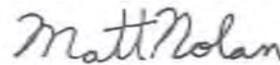
#### Acknowledgments

The publication of this report is a continuation of the level of professionalism the Warren County Auditor's office has strived to attain and it significantly increases the accountability of Warren County government to its taxpayers.

The preparation of this comprehensive annual financial report would not have been possible without the cooperation of the County elected officials and their staff. I would also like to recognize the following people for their exceptional contribution to this effort.

Diane Gray, Director of Financial Operations  
Brenda Quillen, Auditor's Office  
Nicci Cepin, Auditor's Office  
Hurst Kelly & Co. LLC

Sincerely,



Matt Nolan,  
Warren County Auditor

**WARREN COUNTY, OHIO**

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*List of Elected Officials  
For the Year Ended December 31, 2016*

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<b>Office Held</b>	<b>Name of Official</b>
Auditor	Matt Nolan
Clerk of Courts	James L. Spaeth
Commissioners	Pat Arnold South Thomas Grossmann David G. Young
Coroner	Russell Uptegrove
Engineer	Neil Tunison
Prosecutor	David P. Fornshell
Recorder	Linda Oda
Sheriff	Larry L. Sims
Treasurer	Jim Aumann

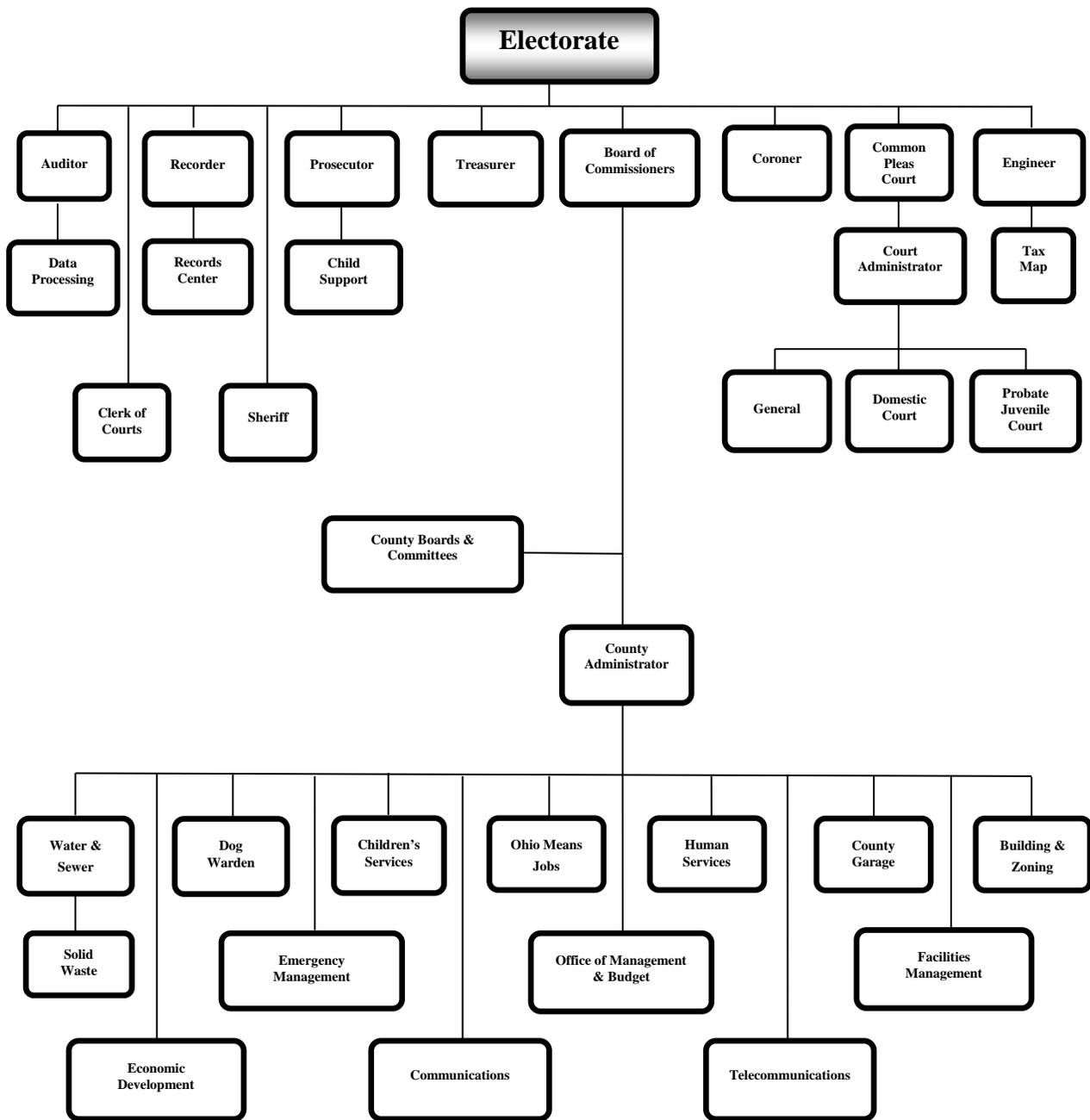
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**JUDGES**

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Common Pleas Judges: General Division	Donald E. Oda Michael E. Gilb Robert W. Peeler
Domestic Relations	Tim Oliver
Juvenile/Probate	Joseph Kirby
County Court Judges	Gary A. Loxley Robert S. Fischer

*County Organizational Chart  
For the Year Ended December 31, 2016*



**County Boards and Committees**

County Budget Commission Board  
Board of Developmental Disabilities  
Soldiers' Relief Commission  
Workforce Investment Board

Data Processing Board  
Records Commission  
Microfilming Board

Planning Commission  
Board of Revision  
Board of Elections



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Warren County  
Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2015**

Executive Director/CEO

## *FINANCIAL SECTION*

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

Warren County  
406 Justice Drive  
Lebanon, Ohio 45036

To the Board of County Commissioners:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, Production Services Unlimited, Inc. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Production Services Unlimited, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

**Opinion**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Warren County, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Board of Developmental Disabilities and Senior Citizens Levy Funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

*Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping initial "D".

**Dave Yost**  
Auditor of State

Columbus, Ohio

June 27, 2017



The discussion and analysis of Warren County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2016. The intent of this discussion and analysis is to look at the County's financial performance as a whole; readers should also review the transmittal letter, notes to the basic financial statements and financial statements to enhance their understanding of the County's financial performance.

### **FINANCIAL HIGHLIGHTS**

Key financial highlights for 2016 are as follows:

- In total, net position increased \$17.0 million. Net position of governmental activities increased \$11.0 million, which represents a 5.0% increase over net position of 2015. Net position of business-type activities increased \$6.0 million or 2.8% from net position of 2015.
- General revenues accounted for \$108.3 million in revenue or 58.2% of all revenues. Program specific revenues in the form of charges for services, grants and contributions accounted for \$77.8 million or 41.8% of total revenues of \$186.1 million.
- The County had \$138.2 million in expenses related to governmental activities; \$42.1 million of these expenses were offset by program specific charges for services, grants or contributions.
- Among major funds, the General Fund had \$77.3 million in revenues and \$59.1 million in expenditures. The 2016 revenues increased 4.5% or \$3.4 million from 2015. The expenditures increased 3.8% or \$2.2 million. The General Fund balance at year-end totaled \$31.8 million.

### **OVERVIEW OF THE FINANCIAL STATEMENTS**

This annual report consists of three parts – *management's discussion and analysis*, the *basic financial statements*, and an optional section that presents *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

These statements are as follows:

*The Government-Wide Financial Statements* – These statements provide both long-term and short-term information about the County's overall financial status.

*The Fund Financial Statements* – These statements focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements.

The financial statements also include notes that provide more detailed data and explain some of the information in the financial statements.

***Government-wide Statements***

The government-wide statements report information about the County as a whole, including Production Services Unlimited, Inc. and the Transportation Improvement District, the County's discretely presented component units, using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the County's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.

The two government-wide statements report the County's net position and how it has changed. Net position (the difference between the County's assets and liabilities) are one way to measure the County's financial health or position.

- Over time, increases or decreases in the County's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County, you need to consider additional nonfinancial factors such as changes in the County's tax base and the condition of County capital assets.

The government-wide financial statements of the County are divided into two categories:

- *Governmental Activities* – Most of the County's programs and services are reported here including public safety, health, human services, community and economic development and public works.
- *Business-Type Activities* – These services are provided on a charge for goods or services basis to recover all of the expenses of the goods or services provided. All of the County's enterprise activities are reported as business-type activities.

Separately issued audit reports containing financial statements are available from Production Services Unlimited, Inc. at 575 Columbus Avenue, Lebanon, Ohio 45036 and the Secretary/Treasurer of the Transportation Improvement District at 210 W. Main Street, Lebanon, Ohio 45036.

***Fund Financial Statements***

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. The County's major governmental funds are the General Fund, the Senior Citizens Service Levy Fund, the Board of Developmental Disabilities Fund, the Special Assessment Fund, and the County Road Projects Fund. The County's major enterprise funds are the Water Fund, Sewer Fund, and the Sheriff Fund.

***Governmental Funds*** - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental Statement of Revenues, Expenditures, and Changes in Fund Balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

***Proprietary Funds*** - The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses five enterprise funds to account for water, sewer, storm water, sheriff, and the communications rotary operations.

Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County's internal service funds report on County departments' vehicle maintenance, self-insurance programs for employee medical benefits, workers' compensation, property and casualty insurance, and gasoline purchases.

***Fiduciary Funds*** - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are a private purpose trust fund and agency funds.

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**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

**FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE**

The table below provides a comparison of 2016 to 2015 for both the Governmental and Business-type activities:

	Governmental Activities		Business-type Activities		Total	
	2016	2015	2016	2015	2016	2015
<b>Assets</b>						
Current and other assets	\$234,826,095	\$225,925,037	\$49,671,938	\$38,294,062	\$284,498,033	\$264,219,099
Capital Assets, Net	126,926,951	126,363,411	196,936,048	200,418,226	323,862,999	326,781,637
Total Assets	<u>361,753,046</u>	<u>352,288,448</u>	<u>246,607,986</u>	<u>238,712,288</u>	<u>608,361,032</u>	<u>591,000,736</u>
Deferred Outflows of Resources	<u>27,876,600</u>	<u>9,794,002</u>	<u>3,771,587</u>	<u>1,296,153</u>	<u>31,648,187</u>	<u>11,090,155</u>
<b>Liabilities</b>						
Other liabilities	10,092,875	13,607,083	2,776,966	1,725,283	12,869,841	15,332,366
Long-Term Liabilities:						
Due within One Year	3,609,275	4,105,178	1,064,794	789,471	4,674,069	4,894,649
Due in More than One Year:						
Other Amounts	20,754,444	23,564,377	13,972,345	13,995,241	34,726,789	37,559,618
Net Pension Liability	71,902,239	50,159,595	9,614,673	6,638,193	81,516,912	56,797,788
Total Liabilities	<u>106,358,833</u>	<u>91,436,233</u>	<u>27,428,778</u>	<u>23,148,188</u>	<u>133,787,611</u>	<u>114,584,421</u>
Deferred Inflows of Resources	<u>51,549,335</u>	<u>49,931,326</u>	<u>201,599</u>	<u>116,620</u>	<u>51,750,934</u>	<u>50,047,946</u>
<b>Net Position</b>						
Net Investment in Capital Assets	109,867,619	105,717,834	182,926,810	186,570,228	292,794,429	292,288,062
Restricted	134,296,761	122,315,715	0	0	134,296,761	122,315,715
Unrestricted	(12,442,902)	(7,318,658)	39,822,386	30,173,405	27,379,484	22,854,747
Total Net Position	<u>\$231,721,478</u>	<u>\$220,714,891</u>	<u>\$222,749,196</u>	<u>\$216,743,633</u>	<u>\$454,470,674</u>	<u>\$437,458,524</u>

Total Net Position increased by \$17,012,150.

Current and other assets ended the year with an increase of \$20.3 million. Cash and Cash Equivalents increased \$17.6 million due to conservative spending and increased revenues. In addition, the Village of Waynesville transferred their sewer operations to Warren County on January 1, 2016 along with related assets, which included \$1.5 million in cash and cash equivalents. Cash and Cash Equivalents with Fiscal Agent increased \$1.1 million due to an increase in the amount held by the Southwest Ohio Council of Governments on behalf of the Board of Developmental Disabilities. Sales taxes and real estate taxes improved during 2016, which caused an increase of \$1.5 million in Taxes Receivable. Intergovernmental Receivable increased \$1.5 million primarily due to the Workforce Investment Board receiving increased federal funds for a Workforce Innovation and Opportunity Act grant. Human Services, Youth Services, and Child Support Enforcement also received additional grant monies in 2016. Special Assessments Receivables decreased \$1.3 million due to reduced debt and no new assessments coming on.

Deferred Outflows of Resources increased \$20.6 million during 2016. This increase relates to how the County is required to account for certain pension items under GASB 68.

Capital Assets, Net decreased by \$2.9 million. This decrease is primarily due to several projects held in Construction in Progress within the Water Fund reaching completion and thus moved from Non-

Depreciable to Depreciable Capital Assets. The largest project completed was the North Water System Booster Station Upgrade at \$7.8 million.

Total liabilities increased by \$19.2 million. The majority of this increase is due to Long-Term Liabilities. Long-Term Liabilities increased \$21.7 million primarily due to the County's share of the net pension liability related to the Ohio Public Employees Retirement System increasing significantly. Accrued Wages and Benefits Payable decreased \$1.9 million. This amount fluctuates from year-to-year due to timing differences related to the accrual year and when pay dates occur. General Obligation Notes Payable decreased \$2.1 million due to paying off notes during 2016. Accounts Payable increased \$1.0 million. The majority of this increase occurred in the proprietary funds. Both the Water and Sewer Funds had large payments due at year-end for the Wayne-Massie Sewer District System Improvements and the Otterbein and Zoar Elevated Tower Coating projects. Descriptions of these projects are located in Note 11.

\$134.3 million or 29.6% of net position in the current year represents resources that are subject to external restrictions on how these assets may be used. \$27.4 million or 6.0% of net position may be used to meet the County's ongoing obligations to its citizens, creditors and water and sewer activities.

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**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

**Changes in Net Position** – The following table shows the changes in net position for the fiscal year 2016 and 2015:

	Governmental Activities		Business-Type Activities		Total	
	2016	2015	2016	2015	2016	2015
Revenues						
Program revenues:						
Charges for Services and Sales	\$18,487,882	\$18,866,108	\$26,237,303	\$23,936,792	\$44,725,185	\$42,802,900
Operating Grants and Contributions	21,473,325	18,474,444	0	0	21,473,325	18,474,444
Capital Grants and Contributions	2,145,499	1,702,284	9,476,954	6,312,507	11,622,453	8,014,791
General revenues:						
Property Taxes	48,595,401	46,638,924	0	0	48,595,401	46,638,924
Sales Taxes	39,550,594	37,382,106	0	0	39,550,594	37,382,106
Other Local Taxes	373	271	0	0	373	271
Motor Vehicle and Gasoline Taxes	8,951,428	8,791,591	0	0	8,951,428	8,791,591
Shared Revenues	8,935,312	9,320,339	0	0	8,935,312	9,320,339
Investment Earnings	946,193	1,605,704	0	0	946,193	1,605,704
Miscellaneous	160,029	12,258	0	0	160,029	12,258
Transfers	(39,320)	0	39,320	0	0	0
Special Item-Gain on Transfer of Operations	0	0	1,191,883	0	1,191,883	0
Total revenues	<u>149,206,716</u>	<u>142,794,029</u>	<u>36,945,460</u>	<u>30,249,299</u>	<u>186,152,176</u>	<u>173,043,328</u>
Program Expenses						
General Government:						
Legislative and Executive	22,962,392	20,947,312	0	0	22,962,392	20,947,312
Judicial	10,936,582	10,031,641	0	0	10,936,582	10,031,641
Public Safety	36,381,006	32,704,802	0	0	36,381,006	32,704,802
Public Works	14,782,537	14,097,496	0	0	14,782,537	14,097,496
Health	772,568	721,478	0	0	772,568	721,478
Human Services	50,592,701	46,556,568	0	0	50,592,701	46,556,568
Community and Economic Development	1,012,399	1,868,539	0	0	1,012,399	1,868,539
Interest and Fiscal Charges	759,944	856,805	0	0	759,944	856,805
Business Type Activities:						
Water	0	0	13,793,369	13,570,477	13,793,369	13,570,477
Sewer	0	0	12,348,975	11,471,919	12,348,975	11,471,919
Sheriff	0	0	4,434,600	4,033,407	4,434,600	4,033,407
Communications Rotary	0	0	38,060	51,731	38,060	51,731
Storm Water	0	0	324,893	229,600	324,893	229,600
Total expenses	<u>138,200,129</u>	<u>127,784,641</u>	<u>30,939,897</u>	<u>29,357,134</u>	<u>169,140,026</u>	<u>157,141,775</u>
Total Change in Net Position	11,006,587	15,009,388	6,005,563	892,165	17,012,150	15,901,553
Beginning Net Position	<u>220,714,891</u>	<u>205,705,503</u>	<u>216,743,633</u>	<u>215,851,468</u>	<u>437,458,524</u>	<u>421,556,971</u>
Ending Net Position	<u>\$231,721,478</u>	<u>\$220,714,891</u>	<u>\$222,749,196</u>	<u>\$216,743,633</u>	<u>\$454,470,674</u>	<u>\$437,458,524</u>

***Governmental Activities***

Net position of the County's governmental activities increased by \$11,006,587.

Expenses overall increased \$10.4 million or 8.2% when compared to 2015. Legislative and executive programs cover expenses for the primary duties and subsidiary activities of the elected officials and the governing body of the County. These expenses represent 16.6% of all program expenses and increased during 2016 by 9.6% largely because of an increase in pension expense recognized under GASB 68. In addition, costs associated with construction projects that were not capitalized contributed to this increase. Human Services at 36.6% continues to be the largest program expense of the County, comprising services for children, senior citizens, developmental disabilities, transit services and assistance to families. Human service expenses increased 8.7% in 2016 due to services provided to children through our Children's Services Board. Public Safety programs comprise 26.3% of all program expenses and during 2016 these expenses increased by 11.2%. This increase is due to increased salaries from raises and overtime mainly within the Sheriff's office and Dispatch, along with an increase in pension expense.

Motor Vehicle & Gasoline Tax revenue remained steady with a 1.8% increase over 2015. Unrestricted Shared Revenues remained fairly steady also with only a decrease of 4.1%.

Program Revenue consists of three categories: 1) Charges for Services, 2) Operating Grants and Contributions, and 3) Capital Grants and Contributions. Charges for services had a decrease of \$0.4 million. Operating grants and contributions had an increase of \$3.0 million. The increase in operating grants is primarily due to a \$1.1 million increase in funding for the Workforce Investment Board, as well as increases in funding for the Board of Developmental Disabilities, Children's Services Board, and Human Services. Capital grants and contributions had an increase of \$0.4 million. The primary reason for this increase is during 2015 the County had no capital contributions or grants as compared to \$0.4 million in road and bridge contributions during 2016. Program Revenue had an overall increase of \$3.1 million or 7.9% over 2015.

General Tax Revenue accounts for 59.1% of the \$149.2 million in total revenues for governmental activities. General Tax revenues increased \$4.1 million over 2015. This increase consists of a \$2.0 million increase in property tax and \$2.1 million in sales tax. Total general tax revenue increased by 4.9% over 2015.

General Other Revenue generates 0.7% of total revenues for governmental activities and decreased by \$0.5 million.

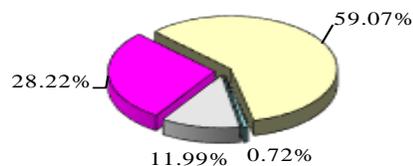
The County's net charges to users of governmental services totaled \$96,093,423. The County's general revenues of \$107,100,010 subsidized 100% of this amount and the remaining resulted in an \$11.0 million increase in net position.

**WARREN COUNTY, OHIO**

**Management's Discussion and Analysis  
For the Year Ended December 31, 2016**

**Unaudited**

Revenue Sources	2016	Percent of Total
Shared Revenues	\$17,886,740	11.99%
Program Revenues	42,106,706	28.22%
General Tax Revenues	88,146,368	59.07%
General Other	1,066,902	0.72%
Total Revenue	<u>\$149,206,716</u>	<u>100.00%</u>



**Business-Type Activities**

Net position of the business-type activities increased by \$6.0 million. These programs had revenues of \$36.9 million and expenses of \$30.9 million for fiscal year 2016. Revenues increased overall by \$6.7 million or 22.1% and expenses increased by \$1.6 million or 5.4%.

Charges for Services and Sales increased \$2.3 million. Water had the largest increase at \$1.2 million and Sewer the next largest at \$1.1 million. These increases were due to water and sewer rates increasing and new construction creating a larger customer base during 2016. These increases were offset by various other fluctuations in Sheriffs, Communications Rotary and Storm Water revenues. The total increase to Charges for Services was 9.6% over 2015.

Both water and sewer tap in fees (generated from an increase in new residences, apartment buildings and condominium complexes being built) increased in 2016 by a total of \$0.6 million. In addition, contributions from private developers for water and sewer lines increased by \$2.6 million. These items resulted in a \$3.2 million increase to Capital Grants and Contributions, a 50.1% increase over 2015.

On January 1, 2016, the Village of Waynesville transferred their sewer operations to the County. This transfer of operations resulted in a Special Item-Gain on Transfer of Operations totaling \$1.2 million. This transfer of operations also contributed to the increase in Charges for Services and Sales noted above in the Sewer Fund. Note 3 further describes this transfer of operations.

Business-type activities receive no support from tax revenues and remain self-supporting.

**FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS**

The County's governmental funds reported a combined fund balance of \$150,309,683, which is an increase of \$12,605,543 over last year's total of \$137,704,140. The schedule below indicates the fund balance and the total change in fund balance as of December 31, 2016 and 2015.

**WARREN COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2016****Unaudited**

	Fund Balance December 31, 2016	Fund Balance December 31, 2015	Increase (Decrease)
General	\$31,756,193	\$32,486,819	(\$730,626)
Board of Developmental Disabilities	52,644,570	49,477,388	3,167,182
Senior Citizens Service Levy	6,658,852	6,348,259	310,593
Special Assessment	405,783	436,536	(30,753)
County Road Projects	(801,334)	(843,113)	41,779
Other Governmental	59,645,619	49,798,251	9,847,368
Total	<u>\$150,309,683</u>	<u>\$137,704,140</u>	<u>\$12,605,543</u>

*General Fund* – The County’s General Fund revenues exceeded expenditures by \$18.2 million. The General Fund’s balance ended with a decrease of \$0.7 million due to \$18.9 million in transfers to other funds. Transfers amounting to \$8.4 million supplemented the operating budgets of Children’s Services Board, Youth Services Subsidy, and County Transit. County Construction projects received \$8.5 million in transfers to be used towards capital projects including the purchase of a countywide financial software, jail construction and rehabilitation, airport runway rehab and widening, juvenile/probate court expansion, and communication projects.

The tables that follow assist in illustrating the balance and financial activities of the General Fund:

	2016 Revenues	2015 Revenues	Increase (Decrease)
Taxes	\$58,234,191	\$54,712,535	\$3,521,656
Intergovernmental Revenues	6,848,981	6,735,933	113,048
Charges for Services	8,760,731	8,397,120	363,611
Licenses and Permits	12,799	12,258	541
Investment Earnings	799,782	1,589,893	(790,111)
Fines and Forfeitures	277,488	265,826	11,662
All Other Revenue	2,359,261	2,226,563	132,698
Total	<u>\$77,293,233</u>	<u>\$73,940,128</u>	<u>\$3,353,105</u>

Tax revenues overall increased by 6.4%. The largest source of tax revenue at \$39.6 million is generated from the County’s Sales Tax. This tax increased over the previous year by 6.0%. The second largest source of tax revenue at \$14.1 million is generated from Real Estate Property Taxes. Real Estate Property Tax increased by 9.0%. Property Transfer Taxes generated \$4.6 million which was an increase of \$0.2 million or 4.2% over the previous year.

Although on a cash basis investment income has steadily increased from \$1,212,499 in 2014 to \$1,378,634 in 2015 to \$2,030,214 in 2016 (the largest amount of annual interest income since 2011), on a Generally Accepted Accounting Principles (GAAP) basis, these numbers have varied significantly showing \$2,253,157 and (\$476,566) and (\$790,111) increases and decreases between years for the same period of time. This is primarily due to market value adjustments for current value. The cash basis shows the increasing income stream over an extended period of time whereas GAAP reflects the market value of an investment as of a given date, similar to a liquidation value, and uses the market value of an investment on that date as an adjustment to the year’s investment income accumulation. Decreasing

## WARREN COUNTY, OHIO

### Management's Discussion and Analysis For the Year Ended December 31, 2016

Unaudited

interest rates cause the portfolio to increase in market value and increasing rates cause the market value of the portfolio to decrease.

Investment strategy for the last several years has been to hold about 1/3 of our portfolio in straight coupon bonds to help support the current year's earnings and about 2/3 of our portfolio in step bonds. Because of the current historically low interest rates, the step bonds allow us the opportunity to increase our yield over the life of the bonds as interest rates rise and the economy continues to improve.

Over the last two years, newly purchased bonds have paid higher coupon rates than the bonds that matured and were replaced. This increase has been augmented by tax collection revenue which has continued to increase steadily, resulting in a record low delinquency rate of 0.94% at year-end. Over the last couple of years, this has allowed the County to invest about \$30 million in additional funds, therefore producing additional interest income.

	2016	2015	Increase
	<u>Expenditures</u>	<u>Expenditures</u>	<u>(Decrease)</u>
General Government:			
Legislative and Executive	\$19,261,034	\$19,102,887	\$158,147
Judicial	9,523,409	9,014,117	509,292
Public Safety	27,782,102	26,435,902	1,346,200
Human Services	2,242,246	2,092,035	150,211
Community and Economic Development	<u>275,573</u>	<u>271,069</u>	<u>4,504</u>
Total	<u>\$59,084,364</u>	<u>\$56,916,010</u>	<u>\$2,168,354</u>

In 2016, the General Fund's overall expenditures increased by \$2.2 million or 3.8%. Variances within each category were all less than 1%, except for Public Safety, which increased 2.4%. As mentioned previously, this increase is due to increased salaries from raises and overtime mainly within the Sheriff's office and Dispatch.

*Board of Developmental Disabilities Fund* - The 2016 revenues for the Board of Developmental Disabilities Fund (BDD) increased \$0.2 million or 0.7% over 2015. Expenditures for BDD also increased \$0.8 million or 3.7%. The year-end fund balance of \$52.6 million increased \$3.2 million over 2015.

*Senior Citizens Service Levy Fund* - In 2016, this fund received \$6.1 million in levied tax revenues and incurred expenditures for services to senior citizens of \$6.6 million. The year-end fund balance of \$6.7 million increased by \$0.3 million over 2015.

*Special Assessment Fund* - In 2016, this fund received \$1.3 million from special assessment levies, while expending \$1.3 million in debt service payments. The fund balance decreased by \$0.03 million from 2015.

*County Road Projects Fund* - The revenues of this fund decreased \$0.5 million over 2015. During 2016, expenditures totaling \$5.9 million involved improvements to eight capital road & bridge projects and three non-capital road projects. The fund balance increased by \$0.04 million.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The most significant budgeted fund is the General Fund.

The variance between the final budget and the actual revenues are solely the result of the County Auditor's decision to conservatively estimate revenues. In 2016, his estimations ended with a positive variance of \$11.9 million, or 17.8%.

It is not the practice of the County or the Budget Commission to revise estimated revenues at year-end to bring the budget in line with actual resources.

During the course of fiscal year 2016, the County Commissioners approved numerous revisions to the original appropriations. Overall, these changes resulted in an increase of \$0.6 million. Actual expenditures were less than the final budgeted expenditures by \$5.8 million. The largest variance within the \$5.8 million consists of \$3.1 million in Legislative and Executive and \$1.6 million in Public Safety. The largest variance in both these expenditures resulted from less spending than originally anticipated in the personal services category. The General Fund had an adequate fund balance to cover all expenditures. The fund balance was \$19.8 million better than initially projected in the final budget.

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

### *Capital Assets*

At the end of fiscal 2016, the County had \$323,862,999 net of accumulated depreciation invested in capital assets for its Governmental and Business-Type Activities. Of this total \$126,926,951 was related to Governmental Activities and \$196,936,048 was related to the Business-Type Activities. When looking at total assets and the accumulated depreciation, we ended 2016 with a net decrease of \$2.9 million in total depreciable and non-depreciable capital assets.

General Government had capital asset additions of \$7.1 million. The three largest components of this are \$2.7 million in additions to construction in progress and \$1.9 million in completed County Construction projects, including completed infrastructure road and bridge projects, and \$2.4 million in machinery and equipment. Additions to construction in progress included \$0.4 million for road and bridge projects and \$2.3 million for various other county projects including the Computer Aided Dispatch upgrade and the Next Generation 911 System. Completed construction projects included \$0.3 million for the IT Server Relocation, \$0.2 million for the Emergency Management Dispatch Software/Hardware, \$0.4 million for the land associated with the Parallel Taxiway project, \$0.4 million for various other road and bridge projects and the remaining for various county construction projects.

General Government had capital asset deletions of \$2.5 million. The greater part of deletions involved \$1.0 million that was removed from construction in progress as a result of projects being completed and \$1.4 million removed as the result of deletions from furniture, fixtures and equipment. The result of General Government capital asset additions, deletions and accumulated depreciation was a net increase of \$0.6 million at the end of 2016.

Business-Type capital assets had additions of \$19.9 million comprised mainly of \$4.0 million in land improvements, \$2.2 million in construction in progress additions, and \$13.0 million in structures and improvements. Of the land improvements involved, \$0.2 million was relocated water and sewer lines and contributed water and sewer lines from private developers, which consisted of \$1.9 million and \$0.9 million respectively. Also included in land improvements is \$1.0 million resulting from the acquisition of the Waynesville Sewer operations. Additions to construction in progress included \$1.5 million for various water projects and \$0.7 million for sewer projects. Structures and improvements encompassed \$7.8 million for the North Water System Booster Station upgrade and \$5.2 million, also attained due to the move of the Waynesville Sewer operations. The result of Business-Type Activity capital asset additions, deletions and accumulated depreciation was a net decrease of \$3.5 million at the end of 2016.

Additional information on the County's capital assets can be found in Note 11.

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**WARREN COUNTY, OHIO****Management's Discussion and Analysis  
For the Year Ended December 31, 2016****Unaudited**

The following table summarizes the County's capital assets as of December 31, 2016 and December 31, 2015:

	Governmental Activities		Increase (Decrease)
	2016	2015	
Land	\$12,544,015	\$12,176,790	\$367,225
Construction in Progress	7,834,990	6,098,393	1,736,597
Total Non-Depreciable Capital Assets	20,379,005	18,275,183	2,103,822
Land Improvements	885,509	600,384	285,125
Buildings, Structures and Improvements	66,102,930	65,630,948	471,982
Furniture, Fixtures and Equipment	27,801,988	26,793,268	1,008,720
Infrastructure	89,097,530	88,334,797	762,733
Less: Accumulated Depreciation	(77,340,011)	(73,271,169)	(4,068,842)
Total Depreciable Capital Assets	106,547,946	108,088,228	(1,540,282)
Totals	\$126,926,951	\$126,363,411	\$563,540

	Business-Type Activities		Increase (Decrease)
	2016	2015	
Land	\$2,378,727	\$2,325,837	\$52,890
Construction in Progress	2,144,585	7,991,639	(5,847,054)
Total Non-Depreciable Capital Assets	4,523,312	10,317,476	(5,794,164)
Land Improvements	210,429,170	206,406,534	4,022,636
Buildings, Structures and Improvements	119,109,891	106,088,760	13,021,131
Furniture, Fixtures and Equipment	5,865,487	5,351,075	514,412
Less: Accumulated Depreciation	(142,991,812)	(127,745,619)	(15,246,193)
Total Depreciable Capital Assets	192,412,736	190,100,750	2,311,986
Totals	\$196,936,048	\$200,418,226	(\$3,482,178)

**Debt**

At December 31, 2016, the County had general obligation debt outstanding of \$14.1 million in bonds. Of this amount, \$7.6 million comprises debt backed by the full faith and credit of the County and \$6.5 million is special assessment debt for which the County is liable in the event of default by the property owners subject to the assessment. The County also had outstanding principal of \$2.1 million in Tax Increment District Revenue Bonds, \$0.9 million of outstanding principal in an Ohio Department of Development Loan (State 166) and \$1.1 million in OPWC loans. The Water enterprise fund had \$3.5 million in OWDA Loans. The Sewer enterprise fund had \$10.5 million in OWDA Loans and \$0.01 million in OPWC Loans outstanding at December 31, 2016.

## WARREN COUNTY, OHIO

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### Management's Discussion and Analysis For the Year Ended December 31, 2016

Unaudited

Governmental Activities Long-Term Liabilities increased by \$18.4 million or 23.7% during 2016 and the County's Business-Type Activities Long-Term Liabilities increased by \$3.2 million or 15.1%. The County maintained an underlying "Aa1" rating from Moody's Investors Service, Inc. for general obligation debt during 2016.

In addition to the bonded debt, the County's long-term obligations include compensated absences and pension. The increases in Long-Term Liabilities noted above are due to pension liability increasing significantly for 2016. Additional information on the County's long-term debt can be found in the notes section under "Long-Term Debt and Other Long-Term Obligations" within this report.

The following table summarizes the County's long-term debt outstanding as of December 31, 2016 and December 31, 2015:

	2016	2015
Governmental Activities:		
General Obligation Bonds	\$7,579,162	\$9,339,172
Special Assessment Bonds	6,508,405	7,472,884
Tax Increment Revenue Bonds	2,055,000	2,105,000
Loans	2,013,857	2,938,329
Compensated Absences	6,207,295	5,814,170
Pension	71,902,239	50,159,595
Total Governmental Activities	<u>96,265,958</u>	<u>77,829,150</u>
Business-Type Activities:		
Loans	14,009,238	13,847,998
Compensated Absences	1,027,901	936,714
Pension	9,614,673	6,638,193
Total Business-Type Activities	<u>24,651,812</u>	<u>21,422,905</u>
Totals	<u>\$120,917,770</u>	<u>\$99,252,055</u>

### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Warren County has continued to exercise solid financial practices. For 2017, total General Fund revenues are anticipated at \$68.6 million, which is 15% less than actual cash received in fiscal year 2016. The General Fund's original budget for appropriations of anticipated expenses for 2017 was \$73.6 million as compared to \$81.7 million in cash expenditures at the end of 2016. Warren County remains in strong financial shape largely due to consistent conservative budgeting.

Warren County's central location between the metro areas of Dayton and Cincinnati in the southwestern part of Ohio has made it an attractive area for new business development. Metropolitan Cincinnati's northerly expansion into Warren County, particularly the rapid development along I-71 in Mason, Deerfield Township, Lebanon and South Lebanon has also contributed to Warren County's economic development. Greater Dayton's growth south has prompted strong growth along I-75 in Franklin, Clearcreek Township, Middletown, Monroe and particularly in Springboro. Warren County's business

base is extremely diverse with many area companies concentrated in the sectors of high technology, research and development, advanced manufacturing, bio-medical and service related industries.

The Warren County Office of Economic Development continues to create new job opportunities and foster capital investment throughout Warren County. In 2016, Warren County welcomed 23 new projects (both new to the region and expansion). The number of newly created jobs and capital investment were down from 2015 due to many large-scale projects closing during 2015, which is anomalous. In total, the 23 projects accounted for 1,615 new and 4,314 retained jobs within Warren County along with over 1.4 million new square feet of commercial and industrial space. The total level of capital investment through new construction and equipment purchases was \$256.7 million. This indicates that the existing business base continues to view Warren County as a great place to expand and conduct operations.

In 2016, Warren County saw the expansion of many companies such as Mane, Inc. in Lebanon, Victory Wholesale Group in Springboro, and Empire Foods in Mason. Additionally, Warren County saw the continued trend of new speculative space being built in Park North at Monroe. This speculative space is needed in the current industrial and commercial real estate markets and helps Warren County stay competitive on a national and global scale. Cumulatively, these four projects accounted for 750 new jobs, 583 retained jobs, over \$145 million in capital investment and over 639,000 new square feet. While smaller in number, many other current and new businesses grew in Warren County, adding employment opportunities to area residents and building on the growth seen in recent years.

Warren County's economic growth has been felt across all sectors as median household income exceeds State and National Averages by large margins. Warren County sits at \$75,129. Ohio at \$49,674 trails the national average of \$54,149. Warren County continues to see population growth as well at a rate of 1.05% which underscores the need for continued economic development and job creation.

As Warren County returns to pre-recession levels of growth, we are determined to maintain conservative fiscal policy and intelligent public infrastructure growth. The County elected officials and department heads maintain budgetary restraint during this period of renewed growth which is what allowed for the County to survive the Great Recession with minimal debt or lost public service jobs.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the County's finances, and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Matt Nolan, Warren County Auditor, 406 Justice Drive, Lebanon, Ohio 45036.

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2016**

	Primary Government			Component Unit	
	Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 141,894,011	\$ 42,478,464	\$ 184,372,475	\$ 486,735	\$ 28,611,863
Cash and Cash Equivalents with Fiscal Agent	12,165,738	0	12,165,738	0	0
Receivables:					
Taxes	55,556,704	0	55,556,704	0	0
Accounts	1,692,071	4,390,676	6,082,747	185,350	0
Intergovernmental	11,654,989	182,798	11,837,787	0	3,396,229
Interest	457,523	0	457,523	0	0
Special Assessments	7,712,975	239,358	7,952,333	0	0
Loans	1,132,398	0	1,132,398	0	0
Internal Balances	(6,042)	6,042	0	0	0
Inventory of Supplies at Cost	1,367,942	744,431	2,112,373	0	0
Prepaid Items	1,008,663	11,969	1,020,632	4,128	0
Prepaid Water Contract	0	1,592,309	1,592,309	0	0
Net Pension Asset	189,123	25,891	215,014	0	0
Non-Depreciable Capital Assets	20,379,005	4,523,312	24,902,317	0	0
Depreciable Capital Assets, Net	106,547,946	192,412,736	298,960,682	11,573	0
<b>Total Assets</b>	<b>361,753,046</b>	<b>246,607,986</b>	<b>608,361,032</b>	<b>687,786</b>	<b>32,008,092</b>
<b>Deferred Outflows of Resources:</b>					
Pension	27,876,600	3,771,587	31,648,187	0	0
<b>Liabilities:</b>					
Accounts Payable	4,187,004	1,357,374	5,544,378	4,520	18,240
Accrued Wages and Benefits Payable	1,032,893	129,400	1,162,293	20,220	0
Intergovernmental Payable	758,159	1,232,421	1,990,580	0	0
Contracts Payable	0	0	0	0	618,114
Retainage Payable	202,789	57,771	260,560	0	0
Claims Payable	662,316	0	662,316	0	0
Unearned Revenue	0	0	0	0	102,234
Accrued Interest Payable	69,714	0	69,714	0	13,547
General Obligation Notes Payable	3,180,000	0	3,180,000	0	0
Long-Term Liabilities:					
Due Within One Year	3,609,275	1,064,794	4,674,069	0	2,430,000
Due in More Than One Year	92,656,683	23,587,018	116,243,701	0	12,838,414
<b>Total Liabilities</b>	<b>106,358,833</b>	<b>27,428,778</b>	<b>133,787,611</b>	<b>24,740</b>	<b>16,020,549</b>
<b>Deferred Inflows of Resources:</b>					
Property Tax Levy for Next Fiscal Year	50,047,383	0	50,047,383	0	0
Pension	1,501,952	201,599	1,703,551	0	0
	<b>51,549,335</b>	<b>201,599</b>	<b>51,750,934</b>	<b>0</b>	<b>0</b>

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2016**

	<u>Primary Government</u>			<u>Component Unit</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Production Services Unlimited, Inc.</u>	<u>Transportation Improvement District</u>
<b>Net Position:</b>					
Net Investment in Capital Assets	109,867,619	182,926,810	292,794,429	11,573	0
Restricted For:					
Capital Projects	18,271,431	0	18,271,431	0	15,541,505
Debt Service	13,955,923	0	13,955,923	0	0
General Government - Legislative and Executive	7,675,802	0	7,675,802	0	0
General Government - Judicial	3,307,249	0	3,307,249	0	0
Public Safety	5,520,091	0	5,520,091	0	0
Public Works	11,972,561	0	11,972,561	0	0
Health	1,522,808	0	1,522,808	0	0
Human Services	69,689,841	0	69,689,841	0	0
Community and Economic Development	2,381,055	0	2,381,055	0	0
Unrestricted	(12,442,902)	39,822,386	27,379,484	651,473	446,038
<b>Total Net Position</b>	<u>\$ 231,721,478</u>	<u>\$ 222,749,196</u>	<u>\$ 454,470,674</u>	<u>\$ 663,046</u>	<u>\$ 15,987,543</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Expenses	Program Revenues		
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$ 22,962,392	\$ 8,089,838	\$ 0	\$ 20,345
Judicial	10,936,582	3,972,238	32,068	10,000
Public Safety	36,381,006	3,965,564	4,071,572	0
Public Works	14,782,537	176,725	133,022	1,351,118
Health	772,568	603,316	0	0
Human Services	50,592,701	1,674,231	17,178,280	0
Community and Economic Development	1,012,399	5,970	58,383	764,036
Interest and Fiscal Charges	759,944	0	0	0
<b>Total Governmental Activities</b>	<b>138,200,129</b>	<b>18,487,882</b>	<b>21,473,325</b>	<b>2,145,499</b>
<b>Business-Type Activities:</b>				
Water	13,793,369	11,734,574	0	5,381,650
Sewer	12,348,975	10,030,296	0	4,095,304
Sheriff	4,434,600	4,128,694	0	0
Communications Rotary	38,060	81,961	0	0
Storm Water	324,893	261,778	0	0
<b>Total Business-Type Activities</b>	<b>30,939,897</b>	<b>26,237,303</b>	<b>0</b>	<b>9,476,954</b>
<b>Total Primary Government</b>	<b>\$ 169,140,026</b>	<b>\$ 44,725,185</b>	<b>\$ 21,473,325</b>	<b>\$ 11,622,453</b>
<b>Component Unit:</b>				
Production Services Unlimited, Inc.	\$ 548,706	\$ 635,047	\$ 0	\$ 0
Transportation Improvement District	15,971,177	117,425	0	17,040,899
<b>Total Component Units</b>	<b>\$ 16,519,883</b>	<b>\$ 752,472</b>	<b>\$ 0</b>	<b>\$ 17,040,899</b>

**General Revenues:**

Property Taxes  
Sales Taxes  
Other Local Taxes  
Motor Vehicle and Gasoline Taxes  
Shared Revenues, Unrestricted  
Investment Earnings  
Miscellaneous

**Transfers**

**Special Item - Gain on Transfer of Operations, See Note 3**

Total General Revenues, Transfers and Special Item

Change in Net Position

Net Position Beginning of Year

Net Position End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position			Component Units	
Governmental Activities	Business-Type Activities	Total	Production Services Unlimited, Inc.	Transportation Improvement District
\$ (14,852,209)	\$ 0	\$ (14,852,209)		
(6,922,276)	0	(6,922,276)		
(28,343,870)	0	(28,343,870)		
(13,121,672)	0	(13,121,672)		
(169,252)	0	(169,252)		
(31,740,190)	0	(31,740,190)		
(184,010)	0	(184,010)		
(759,944)	0	(759,944)		
<u>(96,093,423)</u>	<u>0</u>	<u>(96,093,423)</u>		
0	3,322,855	3,322,855		
0	1,776,625	1,776,625		
0	(305,906)	(305,906)		
0	43,901	43,901		
0	(63,115)	(63,115)		
<u>0</u>	<u>4,774,360</u>	<u>4,774,360</u>		
<u>(96,093,423)</u>	<u>4,774,360</u>	<u>(91,319,063)</u>		
			\$ 86,341	\$ 0
			0	1,187,147
			<u>\$ 86,341</u>	<u>\$ 1,187,147</u>
48,595,401	0	48,595,401	0	0
39,550,594	0	39,550,594	0	0
373	0	373	0	0
8,951,428	0	8,951,428	0	0
8,935,312	0	8,935,312	0	0
946,193	0	946,193	0	8,402
160,029	0	160,029	0	0
(39,320)	39,320	0	0	0
<u>0</u>	<u>1,191,883</u>	<u>1,191,883</u>	<u>0</u>	<u>0</u>
<u>107,100,010</u>	<u>1,231,203</u>	<u>108,331,213</u>	<u>0</u>	<u>8,402</u>
11,006,587	6,005,563	17,012,150	86,341	1,195,549
<u>220,714,891</u>	<u>216,743,633</u>	<u>437,458,524</u>	<u>576,705</u>	<u>14,791,994</u>
<u>\$ 231,721,478</u>	<u>\$ 222,749,196</u>	<u>\$ 454,470,674</u>	<u>\$ 663,046</u>	<u>\$ 15,987,543</u>

**WARREN COUNTY, OHIO**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 26,553,105	\$ 41,067,060	\$ 7,770,751	\$ 434,179
Cash and Cash Equivalents with Fiscal Agent	0	12,165,738	0	0
Receivables:				
Taxes	22,457,461	20,960,310	6,953,348	0
Accounts	1,342,471	11,423	0	0
Intergovernmental	1,833,570	739,953	0	0
Interest	457,523	0	0	0
Special Assessments	0	0	0	7,712,975
Loans	0	0	0	0
Due from Other Funds	25,516	0	0	0
Interfund Loans Receivable	137,084	0	0	0
Inventory of Supplies, at Cost	8,908	0	0	0
Prepaid Items	2,265	34,853	0	0
<b>Total Assets</b>	<b>\$ 52,817,903</b>	<b>\$ 74,979,337</b>	<b>\$ 14,724,099</b>	<b>\$ 8,147,154</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 1,038,388	\$ 471,687	\$ 979,386	\$ 0
Accrued Wages and Benefits Payable	642,529	152,062	0	0
Intergovernmental Payable	417,970	180,262	0	0
Due to Other Funds	349,198	89,489	0	0
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	45,469	188	0	0
Accrued Interest Payable	0	0	0	0
General Obligation Notes Payable	0	0	0	0
<b>Total Liabilities</b>	<b>2,493,554</b>	<b>893,688</b>	<b>979,386</b>	<b>0</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	2,270,625	80,739	0	7,741,371
Property Tax Levy for Next Fiscal Year	16,297,531	21,360,340	7,085,861	0
<b>Total Deferred Inflows of Resources</b>	<b>18,568,156</b>	<b>21,441,079</b>	<b>7,085,861</b>	<b>7,741,371</b>
<b>Fund Balances:</b>				
Nonspendable	11,173	34,853	0	0
Restricted	0	52,609,717	6,658,852	405,783
Committed	0	0	0	0
Assigned	3,300,189	0	0	0
Unassigned	28,444,831	0	0	0
<b>Total Fund Balances</b>	<b>31,756,193</b>	<b>52,644,570</b>	<b>6,658,852</b>	<b>405,783</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 52,817,903</b>	<b>\$ 74,979,337</b>	<b>\$ 14,724,099</b>	<b>\$ 8,147,154</b>

See accompanying notes to the basic financial statements

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 4,084,915	\$ 54,131,264	\$ 134,041,274
0	0	12,165,738
4,618,824	566,761	55,556,704
750	272,291	1,626,935
0	9,054,081	11,627,604
0	0	457,523
0	0	7,712,975
0	1,132,398	1,132,398
0	197,612	223,128
0	1,532,779	1,669,863
0	1,337,831	1,346,739
0	883,698	920,816
<u>\$ 8,704,489</u>	<u>\$ 69,108,715</u>	<u>\$ 228,481,697</u>
\$ 47,500	\$ 1,556,675	\$ 4,093,636
0	235,510	1,030,101
0	158,874	757,106
0	300,955	739,642
1,532,779	370,973	1,903,752
0	53,205	98,862
19,614	0	19,614
3,180,000	0	3,180,000
<u>4,779,893</u>	<u>2,676,192</u>	<u>11,822,713</u>
0	6,209,183	16,301,918
4,725,930	577,721	50,047,383
<u>4,725,930</u>	<u>6,786,904</u>	<u>66,349,301</u>
0	2,240,431	2,286,457
0	40,368,582	100,042,934
0	17,270,495	17,270,495
0	0	3,300,189
(801,334)	(233,889)	27,409,608
<u>(801,334)</u>	<u>59,645,619</u>	<u>150,309,683</u>
\$ 8,704,489	\$ 69,108,715	\$ 228,481,697

**WARREN COUNTY, OHIO**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES**  
**TO NET POSITION OF GOVERNMENTAL ACTIVITIES**  
**DECEMBER 31, 2016**

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<b>Total Governmental Fund Balances</b>	\$	150,309,683
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>		
Capital Assets used in governmental activities are not resources and therefore are not reported in the funds.		126,926,951
Other long-term assets are not available to pay for current period expenditures and therefore are reported as deferred inflows of resources in the funds.		16,301,918
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		(24,493,570)
The net pension asset/liability is not due and payable in the current period; therefore, the asset/liability and related deferred inflows/outflows are not reported in governmental funds.		(45,338,468)
Internal Service Funds are used by management to charge the costs of vehicle maintenance, insurance and gasoline to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. This is the amount that applies to the governmental activities.		8,014,964
 <b><i>Net Position of Governmental Funds</i></b>	 <b>\$</b>	 <b>231,721,478</b>

See accompanying notes to the basic financial statements



**WARREN COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	General	Board of Developmental Disabilities	Senior Citizens Service Levy	Special Assessment
<b>Revenues:</b>				
Taxes	\$ 58,234,191	\$ 18,527,242	\$ 6,139,907	\$ 0
Intergovernmental Revenues	6,848,981	7,545,258	792,250	0
Charges for Services	8,760,731	312,174	0	27,664
Licenses and Permits	12,799	0	0	0
Investment Earnings	799,782	13,407	0	0
Special Assessments	0	0	0	1,306,444
Fines and Forfeitures	277,488	0	0	0
All Other Revenue	2,359,261	179,678	0	0
<b>Total Revenue</b>	<u>77,293,233</u>	<u>26,577,759</u>	<u>6,932,157</u>	<u>1,334,108</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	19,261,034	0	0	0
Judicial	9,523,409	0	0	0
Public Safety	27,782,102	0	0	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	2,242,246	23,410,577	6,621,564	0
Community and Economic Development	275,573	0	0	0
Capital Outlay	0	0	0	0
Debt Service:				
Principal Retirement	0	0	0	964,479
Interest and Fiscal Charges	0	0	0	359,701
<b>Total Expenditures</b>	<u>59,084,364</u>	<u>23,410,577</u>	<u>6,621,564</u>	<u>1,324,180</u>
Excess (Deficiency) of Revenues Over Expenditures	18,208,869	3,167,182	310,593	9,928
<b>Other Financing Sources (Uses):</b>				
Transfers In	383	0	0	0
Transfers Out	(18,936,970)	0	0	(40,681)
<b>Total Other Financing Sources (Uses)</b>	<u>(18,936,587)</u>	<u>0</u>	<u>0</u>	<u>(40,681)</u>
Net Change in Fund Balances	(727,718)	3,167,182	310,593	(30,753)
<b>Fund Balances at Beginning of Year</b>	32,486,819	49,477,388	6,348,259	436,536
Increase (Decrease) in Inventory Reserve	(2,908)	0	0	0
<b>Fund Balances End of Year</b>	<u>\$ 31,756,193</u>	<u>\$ 52,644,570</u>	<u>\$ 6,658,852</u>	<u>\$ 405,783</u>

See accompanying notes to the basic financial statements

County Road Projects	Other Governmental Funds	Total Governmental Funds
\$ 4,739,221	\$ 2,475,659	\$ 90,116,220
264,610	22,840,283	38,291,382
0	5,707,591	14,808,160
0	5	12,804
0	0	813,189
0	0	1,306,444
0	1,233,380	1,510,868
0	267,431	2,806,370
<u>5,003,831</u>	<u>32,524,349</u>	<u>149,665,437</u>
0	1,827,008	21,088,042
0	1,365,840	10,889,249
0	5,194,971	32,977,073
13,002	7,823,443	7,836,445
0	761,785	761,785
0	16,721,966	48,996,353
0	699,240	974,813
5,874,152	3,510,972	9,385,124
0	2,704,472	3,668,951
27,411	410,628	797,740
<u>5,914,565</u>	<u>41,020,325</u>	<u>137,375,575</u>
(910,734)	(8,495,976)	12,289,862
952,513	19,050,664	20,003,560
0	(1,065,229)	(20,042,880)
<u>952,513</u>	<u>17,985,435</u>	<u>(39,320)</u>
41,779	9,489,459	12,250,542
(843,113)	49,798,251	137,704,140
0	357,909	355,001
<u>\$ (801,334)</u>	<u>\$ 59,645,619</u>	<u>\$ 150,309,683</u>

**WARREN COUNTY, OHIO**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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**Net Change in Fund Balances - Total Governmental Funds** \$ 12,250,542

*Amounts reported for governmental activities in the statement of activities are different because*

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays and capital contributions exceeded depreciation. 650,327

Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. This is the amount of the loss on the disposal of capital assets net of proceeds received. (86,787)

Revenues and transfers in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (888,792)

The issuance of long-term debt (e.g. general obligation bonds, leases) provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes current financial resources of governmental funds. Neither transaction, however, has any effect on net position. 3,698,961

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows while the changes in the net pension liability (except for deferred inflows/outflows) are reported as expenses in the statement of activities. (4,169,781)

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due. 7,786

Some expenses reported in the statement of activities, such as change in inventory and compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds. (207,295)

The Internal Service Funds, which are used to charge the cost of services to individual funds, are not included in the statement of activities. Governmental fund expenditures and related internal service fund revenues are eliminated. The net revenue (expense) of the County's Internal Service Funds are allocated among the governmental and business-type activities. (248,374)

***Change in Net Position of Governmental Activities*** \$ 11,006,587

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$49,753,800	\$49,753,800	\$57,917,927	\$ 8,164,127
Intergovernmental Revenues	5,840,500	5,840,500	7,029,602	1,189,102
Charges for Services	7,708,746	7,708,746	8,805,551	1,096,805
Licenses and Permits	10,500	10,500	12,734	2,234
Investment Earnings	901,900	901,900	2,030,214	1,128,314
Fines and Forfeitures	250,000	250,000	279,707	29,707
All Other Revenues	2,533,248	2,533,248	2,851,389	318,141
Total Revenues	<u>66,998,694</u>	<u>66,998,694</u>	<u>78,927,124</u>	<u>11,928,430</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	23,654,496	24,176,428	21,105,355	3,071,073
Judicial	10,480,555	10,651,728	9,797,298	854,430
Public Safety	31,004,710	30,968,603	29,418,426	1,550,177
Human Services	2,665,656	2,641,311	2,339,198	302,113
Community and Economic Development	315,582	322,478	289,791	32,687
Total Expenditures	<u>68,120,999</u>	<u>68,760,548</u>	<u>62,950,068</u>	<u>5,810,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,122,305)	(1,761,854)	15,977,056	17,738,910
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	2,128,213	2,128,213
Transfers Out	(7,870,603)	(23,107,374)	(23,064,800)	42,574
Advances In	2,608,654	2,608,654	2,702,587	93,933
Advances Out	0	0	(231,017)	(231,017)
Total Other Financing Sources (Uses):	<u>(5,261,949)</u>	<u>(20,498,720)</u>	<u>(18,465,017)</u>	<u>2,033,703</u>
Net Change in Fund Balance	(6,384,254)	(22,260,574)	(2,487,961)	19,772,613
Fund Balance at Beginning of Year	21,977,134	21,977,134	21,977,134	0
Prior Year Encumbrances	3,916,869	3,916,869	3,916,869	0
Fund Balance at End of Year	<u>\$ 19,509,749</u>	<u>\$ 3,633,429</u>	<u>\$ 23,406,042</u>	<u>\$ 19,772,613</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE- BOARD OF DEVELOPMENTAL DISABILITIES FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 17,707,819	\$ 17,707,819	\$ 18,525,465	\$ 817,646
Intergovernmental Revenues	7,158,086	7,158,086	7,623,458	465,372
Charges for Services	227,569	192,397	314,612	122,215
All Other Revenues	373,000	361,863	541,694	179,831
Total Revenues	<u>25,466,474</u>	<u>25,420,165</u>	<u>27,005,229</u>	<u>1,585,064</u>
<b>Expenditures:</b>				
Current:				
Human Services	33,259,470	32,082,929	27,645,430	4,437,499
Total Expenditures	<u>33,259,470</u>	<u>32,082,929</u>	<u>27,645,430</u>	<u>4,437,499</u>
Net Change in Fund Balance	(7,792,996)	(6,662,764)	(640,201)	6,022,563
Fund Balance at Beginning of Year	36,206,577	36,206,577	36,206,577	0
Prior Year Encumbrances	2,244,470	2,244,470	2,244,470	0
Fund Balance at End of Year	<u>\$ 30,658,051</u>	<u>\$ 31,788,283</u>	<u>\$ 37,810,846</u>	<u>\$ 6,022,563</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**SPECIAL REVENUE - SENIOR CITIZENS SERVICE LEVY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,783,650	\$ 5,783,650	\$ 6,139,367	\$ 355,717
Intergovernmental Revenues	766,350	766,350	792,250	25,900
Total Revenues	<u>6,550,000</u>	<u>6,550,000</u>	<u>6,931,617</u>	<u>381,617</u>
<b>Expenditures:</b>				
Current:				
Human Services	10,720,397	10,720,397	9,480,084	1,240,313
Total Expenditures	<u>10,720,397</u>	<u>10,720,397</u>	<u>9,480,084</u>	<u>1,240,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,170,397)	(4,170,397)	(2,548,467)	1,621,930
Fund Balance at Beginning of Year	5,113,464	5,113,464	5,113,464	0
Prior Year Encumbrances	2,371,865	2,371,865	2,371,865	0
Fund Balance at End of Year	<u>\$ 3,314,932</u>	<u>\$ 3,314,932</u>	<u>\$ 4,936,862</u>	<u>\$ 1,621,930</u>

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2016**

	Business-Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise Funds	
<b>Assets:</b>						
<b>Current Assets:</b>						
Cash and Cash Equivalents	\$ 17,627,933	\$ 23,916,567	\$ 343,354	\$ 590,610	\$ 42,478,464	\$ 7,852,737
Receivables:						
Accounts	2,333,308	2,057,368	0	0	4,390,676	65,136
Intergovernmental	233	148,824	20,943	12,798	182,798	27,385
Special Assessments	0	0	0	239,358	239,358	0
Due from Other Funds	0	4,016	0	2,361	6,377	598,026
Interfund Loans Receivable	0	233,889	0	0	233,889	0
Inventory of Supplies at Cost	649,687	94,744	0	0	744,431	21,203
Prepaid Items	881	11,088	0	0	11,969	87,847
<b>Total Current Assets</b>	<u>20,612,042</u>	<u>26,466,496</u>	<u>364,297</u>	<u>845,127</u>	<u>48,287,962</u>	<u>8,652,334</u>
<b>Noncurrent Assets:</b>						
Prepaid Water Contract	1,592,309	0	0	0	1,592,309	0
Net Pension Asset	6,524	5,503	13,484	380	25,891	389
Non-Depreciable Capital Assets	3,267,674	1,255,638	0	0	4,523,312	0
Depreciable Capital Assets, Net	100,197,168	92,215,568	0	0	192,412,736	31,868
<b>Total Noncurrent Assets</b>	<u>105,063,675</u>	<u>93,476,709</u>	<u>13,484</u>	<u>380</u>	<u>198,554,248</u>	<u>32,257</u>
<b>Total Assets</b>	<u>125,675,717</u>	<u>119,943,205</u>	<u>377,781</u>	<u>845,507</u>	<u>246,842,210</u>	<u>8,684,591</u>
<b>Deferred Outflows of Resources:</b>						
Pension	963,490	798,624	1,960,805	48,668	3,771,587	55,795
<b>Liabilities:</b>						
<b>Current Liabilities:</b>						
Accounts Payable	641,216	714,348	0	1,810	1,357,374	93,368
Accrued Wages and Benefits Payable	35,454	30,014	63,152	780	129,400	2,792
Retainage Payable	0	57,771	0	0	57,771	0
Intergovernmental Payable	567,092	445,270	211,413	8,646	1,232,421	1,053
Claims Payable	0	0	0	0	0	662,316
Due to Other Funds	35,853	29,657	21,853	315	87,678	211
Compensated Absences Payable - Current	20,286	13,776	30,453	0	64,515	0
Ohio Public Works Commission						
Loans Payable - Current	0	21,680	0	0	21,680	0
Ohio Water Development						
Authority Loans Payable - Current	236,314	742,285	0	0	978,599	0
<b>Total Current Liabilities</b>	<u>1,536,215</u>	<u>2,054,801</u>	<u>326,871</u>	<u>11,551</u>	<u>3,929,438</u>	<u>759,740</u>

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2016**

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
<b>Noncurrent Liabilities</b>						
Compensated Absences Payable	246,013	254,191	461,978	1,204	963,386	24,176
Ohio Public Works Commission						
Loans Payable	0	43,360	0	0	43,360	0
Ohio Water Development						
Authority Loans Payable	3,234,990	9,730,609	0	0	12,965,599	0
Net Pension Liability	2,489,992	2,028,179	4,989,643	106,859	9,614,673	139,776
<b>Total Noncurrent Liabilities</b>	<u>5,970,995</u>	<u>12,056,339</u>	<u>5,451,621</u>	<u>108,063</u>	<u>23,587,018</u>	<u>163,952</u>
<b>Total Liabilities</b>	<u>7,507,210</u>	<u>14,111,140</u>	<u>5,778,492</u>	<u>119,614</u>	<u>27,516,456</u>	<u>923,692</u>
<b>Deferred Inflows of Resources:</b>						
Pension	51,981	42,579	104,682	2,357	201,599	2,947
<b>Net Position:</b>						
Net Investment in Capital Assets	99,993,538	82,933,272	0	0	182,926,810	31,868
Unrestricted	19,086,478	23,654,838	(3,544,588)	772,204	39,968,932	7,781,879
Total Net Position	<u>\$ 119,080,016</u>	<u>\$ 106,588,110</u>	<u>\$ (3,544,588)</u>	<u>\$ 772,204</u>	<u>\$ 222,895,742</u>	<u>\$ 7,813,747</u>
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(146,546)	
Net Position of Business-type Activities					<u>\$ 222,749,196</u>	

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Business-Type Activities - Enterprise Funds				Total Enterprise Funds	Governmental Activities - Internal Service Funds
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds		
<b>Operating Revenues:</b>						
Charges for Services	\$ 11,383,309	\$ 9,796,670	\$ 4,128,694	\$ 81,961	\$ 25,390,634	\$ 11,157,799
Tap in Fees	270,414	0	0	0	270,414	0
Other Operating Revenue	80,851	233,626	0	261,778	576,255	267,254
Total Operating Revenues	<u>11,734,574</u>	<u>10,030,296</u>	<u>4,128,694</u>	<u>343,739</u>	<u>26,237,303</u>	<u>11,425,053</u>
<b>Operating Expenses:</b>						
Personal Services	2,728,073	2,302,506	4,230,436	136,237	9,397,252	632,535
Contractual Services	622,120	1,128,577	0	186,092	1,936,789	1,504,163
Materials and Supplies	890,607	1,037,801	0	37,359	1,965,767	858,662
Utilities	4,396,878	2,660,745	0	0	7,057,623	0
Depreciation	5,049,190	4,870,721	0	2,480	9,922,391	4,869
Health Insurance Claims	0	0	0	0	0	8,147,921
Other Operating Expenses	42,708	31,985	199,241	621	274,555	631,075
Total Operating Expenses	<u>13,729,576</u>	<u>12,032,335</u>	<u>4,429,677</u>	<u>362,789</u>	<u>30,554,377</u>	<u>11,779,225</u>
Operating Income (Loss)	(1,995,002)	(2,002,039)	(300,983)	(19,050)	(4,317,074)	(354,172)
<b>Nonoperating Revenue (Expenses):</b>						
Interest and Fiscal Charges	(72,906)	(319,769)	0	0	(392,675)	0
Gain (Loss) on Disposal of Capital Assets	13,440	8,105	0	0	21,545	0
Total Nonoperating Revenues (Expenses)	<u>(59,466)</u>	<u>(311,664)</u>	<u>0</u>	<u>0</u>	<u>(371,130)</u>	<u>0</u>
Income (Loss) Before Contributions and Transfers	(2,054,468)	(2,313,703)	(300,983)	(19,050)	(4,688,204)	(354,172)
Capital Contributions - Tap in Fees	3,434,494	3,083,743	0	0	6,518,237	0
Capital Contributions	1,947,156	1,011,561	0	0	2,958,717	0
Transfers In	6,426	32,894	0	0	39,320	0
Income (Loss) From Continuing Operations	<u>3,333,608</u>	<u>1,814,495</u>	<u>(300,983)</u>	<u>(19,050)</u>	<u>4,828,070</u>	<u>(354,172)</u>
Gain on Transfer of Operations, See Note 3	0	1,191,883	0	0	1,191,883	0
Change in Net Position	3,333,608	3,006,378	(300,983)	(19,050)	6,019,953	(354,172)
<b>Net Position Beginning of Year</b>	<u>115,746,408</u>	<u>103,581,732</u>	<u>(3,243,605)</u>	<u>791,254</u>	<u>216,875,789</u>	<u>8,167,919</u>
<b>Net Position End of Year</b>	<u>\$ 119,080,016</u>	<u>\$ 106,588,110</u>	<u>\$ (3,544,588)</u>	<u>\$ 772,204</u>	<u>\$ 222,895,742</u>	<u>\$ 7,813,747</u>
Change in Net Position - Total Enterprise Funds					6,019,953	
Adjustment to reflect the consolidation of internal service fund activities related to the enterprise funds.					(14,390)	
Net Position of Business-type Activities					<u>\$ 6,005,563</u>	

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Business-Type Activities - Enterprise Funds				Governmental Activities	
	Water	Sewer	Sheriff	Nonmajor Enterprise Funds	Total Enterprise	Internal Service Funds
<b>Cash Flows from Operating Activities:</b>						
Cash Received from Customers	\$ 11,534,066	\$ 9,971,860	\$ 4,107,751	\$ 323,712	\$ 25,937,389	\$ 11,476,720
Cash Payments for Goods and Services	(5,183,738)	(4,207,128)	(260,415)	(214,846)	(9,866,127)	(11,227,160)
Cash Payments to Employees	(2,674,744)	(2,209,278)	(3,988,705)	(135,744)	(9,008,471)	(624,764)
Net Cash Provided (Used) by Operating Activities	<u>3,675,584</u>	<u>3,555,454</u>	<u>(141,369)</u>	<u>(26,878)</u>	<u>7,062,791</u>	<u>(375,204)</u>
<b>Cash Flows from Noncapital Financing Activities:</b>						
Transfers In	6,426	32,894	0	0	39,320	0
Interfund Loan Repayment	0	(233,889)	0	0	(233,889)	0
Net Cash Provided by Noncapital Financing Activities	<u>6,426</u>	<u>(200,995)</u>	<u>0</u>	<u>0</u>	<u>(194,569)</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>						
Cash Received from Transfer of Operations - See Note 3	0	1,475,683	0	0	1,475,683	0
Cash Received from Tap-in Fees in Excess of Cost	3,434,494	3,083,743	0	0	6,518,237	0
Acquisition and Construction of Assets	(1,763,730)	(890,976)	0	0	(2,654,706)	0
Sale of Capital Assets	13,440	8,105	0	0	21,545	0
Principal Paid	(231,658)	(742,745)	0	0	(974,403)	0
Interest Paid	(72,906)	(319,769)	0	0	(392,675)	0
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>1,379,640</u>	<u>2,614,041</u>	<u>0</u>	<u>0</u>	<u>3,993,681</u>	<u>0</u>
Net Increase (Decrease) in Cash and Cash Equivalents	5,061,650	5,968,500	(141,369)	(26,878)	10,861,903	(375,204)
Cash and Cash Equivalents at Beginning of Year	12,566,283	17,948,067	484,723	617,488	31,616,561	8,227,941
Cash and Cash Equivalents at End of Year	<u>\$ 17,627,933</u>	<u>\$ 23,916,567</u>	<u>\$ 343,354</u>	<u>\$ 590,610</u>	<u>\$ 42,478,464</u>	<u>\$ 7,852,737</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>						
Operating Income (Loss)	\$ (1,995,002)	\$ (2,002,039)	\$ (300,983)	\$ (19,050)	\$ (4,317,074)	\$ (354,172)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Depreciation Expense	5,049,190	4,870,721	0	2,480	9,922,391	4,869
Changes in Assets and Liabilities:						
(Increase) Decrease in Accounts Receivable	(170,170)	(104,135)	0	0	(274,305)	31,412
(Increase) Decrease in Due from Other Funds	0	(1,453)	0	(2,094)	(3,547)	(99,621)
(Increase) Decrease in Intergovernmental Receivables	3,415	(109,174)	(20,943)	(11,978)	(138,680)	2,696
(Increase) Decrease in Special Assessment Receivable	0	0	0	(5,955)	(5,955)	0
(Increase) Decrease in Prepaid Items	(358)	(10,203)	0	0	(10,561)	(1,568)
(Increase) Decrease in Inventory	12,548	14,575	0	0	27,123	1,042
(Increase) Decrease in Prepaid Water Contract	176,923	0	0	0	176,923	0
(Increase) Decrease in Net Pension Asset	(6,524)	(5,503)	(13,484)	(380)	(25,891)	(389)
(Increase) Decrease in Deferred Outflows - Pension	(623,743)	(526,133)	(1,289,225)	(36,333)	(2,475,434)	(37,248)
Increase (Decrease) in Accounts Payable	340,332	533,254	0	700	874,286	(33,329)
Increase (Decrease) in Retainage Payable	0	57,771	0	0	57,771	0
Increase (Decrease) in Accrued Wages and Benefits	(58,845)	(52,637)	(95,713)	(6,079)	(213,274)	(2,584)
Increase (Decrease) in Due to Other Funds	2,137	7,142	(9,358)	(108)	(187)	(60)
Increase (Decrease) in Intergovernmental Payables	187,797	200,814	(79,639)	7,587	316,559	(77,048)
Increase (Decrease) in Claims Payable	0	0	0	0	0	141,808
Increase (Decrease) in Compensated Absences	(13,522)	31,766	73,545	(602)	91,187	2,923
Increase (Decrease) in Net Pension Liability	749,993	632,626	1,550,174	43,687	2,976,480	44,787
Increase (Decrease) in Deferred Inflows - Pension	21,413	18,062	44,257	1,247	84,979	1,278
Total Adjustments	<u>5,670,586</u>	<u>5,557,493</u>	<u>159,614</u>	<u>(7,828)</u>	<u>11,379,865</u>	<u>(21,032)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,675,584</u>	<u>\$ 3,555,454</u>	<u>\$ (141,369)</u>	<u>\$ (26,878)</u>	<u>\$ 7,062,791</u>	<u>\$ (375,204)</u>

**Schedule of Noncash Investing, Capital and Financing Activities:**

The Sewer Fund received \$145,044 of capital contributions from developers.

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF NET POSITION**  
**FIDUCIARY FUNDS**  
**DECEMBER 31, 2016**

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	Private Purpose Trust	Agency Funds
<b>Assets:</b>		
Cash and Cash Equivalents	\$ 571,608	\$ 29,006,346
Cash in Segregated Accounts	0	4,227,514
Receivables:		
Taxes	0	341,499,931
<b>Total Assets</b>	571,608	374,733,791
 <b>Liabilities:</b>		
Intergovernmental Payable	0	362,141,660
Unapportioned Monies	0	6,617,596
Payroll Withholding	0	884,750
Deposits Held Due to Others	0	5,089,785
<b>Total Liabilities</b>	0	\$ 374,733,791
 <b>Net Position:</b>		
Unrestricted	571,608	
<b>Total Net Position</b>	\$ 571,608	

See accompanying notes to the basic financial statements

**WARREN COUNTY, OHIO**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FIDUCIARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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	Private Purpose Trust
<b>Additions:</b>	
Contributions	\$ 53,237
Increase in Net Position Resulting from Operations	53,237
<b>Deductions:</b>	
Reimbursements	62,388
Change in Net Position	(9,151)
Net Position at Beginning of Year	580,759
Net Position at End of Year	\$ 571,608

See accompanying notes to the basic financial statements

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

Warren County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1803. The three member Board of County Commissioners is the legislative and executive body of the County. The County's combined financial statements include accounts for all County operations.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 14, "The Financial Reporting Entity," as amended by GASB Statement No. 61 "The Financial Reporting Entity: Omnibus; an amendment of GASB Statements No. 14 and No. 34," in that the financial statements include all organizations, activities and functions of the primary government (the County) and legally separate entities (component units) for which the County is financially accountable. Financial accountability is defined as the appointment of a voting majority of a legally separate organization's governing board and either the County's ability to impose its will over the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the County.

The financial activities of all funds, agencies, boards and commissions for which the County elected officials are financially accountable are reflected in the accompanying financial statements. Based on the foregoing criteria, Warren County (the primary government) has two component units, Production Services Unlimited, Inc. and the Warren County Transportation Improvement District. The reporting entity of the County includes the following services: human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance and general administrative services. In addition, the County operates a water supply, sanitary sewer and storm water system.

Discretely Presented Component Unit - The component unit column on the Statement of Net Position includes the financial data of two County component units, Production Services Unlimited, Inc. (PSU) and the Warren County Transportation Improvement District (TID). The component units are reported in a separate column to emphasize that they are legally separate from the County. PSU and the TID are being presented as a part of the County's reporting entity because it would be misleading to exclude them.

PSU is an adult workshop for the clients of the Board of Developmental Disabilities. Warren County has an annual master operating agreement with PSU to subsidize a portion of the operations. PSU contracts with various companies and individuals, including the County, to provide janitorial services, assembly work, packaging, clerical, and other activities which are performed by the workshop participants. Separate financial statements for PSU may be obtained by writing to: Production Services Unlimited, Inc., 575 Columbus Avenue, Lebanon, Ohio 45036.

## WARREN COUNTY, OHIO

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### *Notes to the Basic Financial Statements For the Year Ended December 31, 2016*

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### A. Reporting Entity (Continued)

The TID is a body politic and corporate, created pursuant to Chapter 5540 of the Ohio Revised Code by action of the Board of Warren County Commissioners on January 27, 2011 for the purpose of financing, constructing, maintaining, repairing and operating selected transportation projects. Separate financial statements for the TID may be obtained by writing to Secretary-Treasurer, Warren County Transportation Improvement District, 210 W. Main Street, Lebanon, Ohio 45036.

Related Organizations - Warren County officials appoint a voting majority of the board for the following organizations. The County's accountability for these organizations does not extend beyond making the appointments.

- *Metropolitan Housing Authority* - The County Commissioners, Probate Court and Common Pleas Court each appoint one member of a five member board.
- *Park District* - The Probate Judge appoints all three members of the Park Board.
- *Warren County Airport Authority* - The County Commissioners appoint all members of a nine-member board.
- *Butler/Clermont/Warren Workforce Policy Board* – The County Commissioners appoint all of the Warren County members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.
- *Warren County Port Authority* – The County Commissioners appoint all seven members of the board. The role of the board is to enhance, foster, aid, provide or promote the following within Warren County: transportation, economic development, housing, recreation, education, culture and research.

##### Joint Venture Without Equity Interest

Warren County is a member of the Warren/Clinton Counties Recovery Services Board, which is a joint venture between Warren and Clinton Counties. The purpose of the board is to provide aid, support and education for alcohol and drug dependent citizens as well as those who are mentally handicapped. See Note 22 "Joint Venture."

##### Jointly Governed Organization

Warren County Board of Developmental Disabilities is a member of the Southwest Ohio Regional Council of Governments formed by Hamilton, Clermont, Butler and Warren Counties. The purpose of this Council is to coordinate the powers and duties of the member counties to better serve and benefit persons with developmental disabilities. See Note 23 "Jointly Governed Organization."

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016*

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting**

The accounting system is organized and operated on the basis of funds each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses. The various funds are summarized by type in the basic financial statements. The County uses the following fund types:

***Governmental Funds***

Governmental funds are those funds through which most governmental functions typically are financed. The acquisition, use and balances of the County's expendable financial resources and the related current liabilities (except those accounted for in the proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of "financial flow" (sources and use and balances of financial resources). The following are the County's major governmental funds:

General Fund – This fund represents the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund. The primary revenue sources are sales and use tax, property transfer tax, real estate tax, state and local government fund receipts, investment earnings and charges for service. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the laws of Ohio.

Board of Developmental Disabilities Fund – This fund is used to account for a County-wide property tax levy, Federal and State grants and reimbursements used for care and services for the mentally handicapped and developmentally disabled.

Senior Citizens Service Levy Fund – This fund accounts for tax levy proceeds which provide the source of funding for senior citizen services.

Special Assessment Fund – This fund is used to account for revenues received from special assessment collections from annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

County Road Projects Fund – This fund is used to account for all revenue sources including Federal and State grants used to finance road and bridge infrastructure projects.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting (Continued)**

***Proprietary Funds***

All proprietary funds are accounted for on an "economic resources" measurement focus. This measurement focus provides that all assets and all liabilities associated with the operation of these funds are included on the Balance Sheet. Proprietary fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The County's major enterprise funds are:

- *Water Fund* – This fund is used to account for the operation of the County's water service.
- *Sewer Fund* – This fund is used to account for the operation of the County's sanitary sewer service.
- *Sheriff Fund* – This fund is used to account for the policing services provided on a contractual basis to Deerfield Township, Village of South Lebanon, Caesar Creek Litter Control, Greater Warren County Drug Task Force, and the Warren County Engineer's Office.

Internal Service Funds – The five internal service funds operated by the County are: Vehicle Maintenance, Health Insurance, Workers' Compensation Self Insurance, Property and Casualty Insurance and Gasoline. The Vehicle Maintenance fund was created to provide repairs and maintenance to various County departments. The Health Insurance fund is used for claims and administration of the health insurance program for covered County employees and eligible dependents. The Workers' Compensation Self Insurance fund was created to accumulate reserves and process claims for workers' compensation for all functions of county government. The Property and Casualty Insurance fund was created to account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County. The Gasoline fund was created to account for the centralized purchase of gasoline provided to various departments of the County.

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basis of Presentation - Fund Accounting (Continued)**

***Fiduciary Funds***

Fiduciary fund reporting focuses on net position and changes in net position. These funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations or other governmental units and therefore not available to support the County's own programs. The County's only trust fund is a private purpose trust that accounts for unclaimed monies. The agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operation. These funds operate on an accrual basis of accounting. Further description of these funds can be found on pages 209 and 210.

**C. Basis of Presentation – Financial Statements**

*Government-wide Financial Statements* – The Statement of Net Position and the Statement of Activities display information about the County as a whole. These statements include the financial activities of the primary government and its discretely presented component units, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. Internal Service fund activity is eliminated to avoid “doubling up” revenues and expenses. Inter-fund services provided and used are not eliminated in the process of consolidation.

The government-wide statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the County and for each function or program of the County's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Basis of Presentation – Financial Statements (Continued)**

*Fund Financial Statements* – Fund financial statements report detailed information about the County. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by fund type.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. The financial statements for governmental funds are a Balance Sheet, which generally includes only current assets and current liabilities, and a Statement of Revenues, Expenditures and Changes in Fund Balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

**D. Basis of Accounting**

Basis of accounting represents the methodology utilized in the recognition of revenues and expenditures or expenses reported in the financial statements. The accounting and reporting treatment applied to a fund is determined by its measurement focus.

The modified accrual basis of accounting is followed by the governmental funds. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e., both measurable and available). The term "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, which the County considers to be 60 days after year-end. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for debt service and expenditures related to compensated absences which are recorded only when due.

## WARREN COUNTY, OHIO

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### *Notes to the Basic Financial Statements For the Year Ended December 31, 2016*

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#### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### **D. Basis of Accounting** (Continued)

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include sales and use taxes, property taxes, grants, entitlements and donations. Revenue from sales and use taxes is recognized in the period in which the income is earned and is available. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied and the revenue is available. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. Revenues considered susceptible to accrual at year-end include interest on investments, and state levied locally shared taxes, including motor vehicle license fees and local government assistance. Other revenues, including licenses, permits, certain charges for services, and miscellaneous revenues are recorded when received in cash, because generally these revenues are not measurable until received.

Special assessment installments and related accrued interest, which are measurable but not available at December 31, are recorded as deferred inflows of resources. Property taxes measurable as of December 31, 2016 but which are not intended to finance 2016 operations and delinquent property taxes, whose availability is indeterminate, are recorded as deferred inflows of resources.

The full accrual basis of accounting is utilized for reporting purposes by the government-wide statements, proprietary funds and fiduciary funds. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

##### **E. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year.

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only the General and major Special Revenue funds are required to be reported. The primary level of budget control is at the object level by organizational unit and/or department by function (Public Safety, Public Works, General Government, Debt Service, etc.) within a fund. Budgetary modifications may only be made through resolution of the County Commissioners.

## **WARREN COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2016***

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **E. Budgetary Process (Continued)**

###### **1. Tax Budget**

By July 15, each County department must submit an annual tax budget for the following fiscal year to the County Commissioners for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1 to December 31 of the following year.

###### **2. Estimated Resources**

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its actions to the County by September 1st of each year. As part of the certification process, the County receives an official certificate of estimated resources which states the projected receipts by fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriations measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2016.

###### **3. Appropriations**

A temporary appropriations resolution to control expenditures may be passed on or about January 1st of each year for the period January 1 through March 31. An annual appropriations resolution must be passed by April 1st of each year for the period January 1st through December 31st. The appropriations resolution establishes spending controls at the fund, function, organizational unit and/or department, and object level. The appropriations resolution may be amended during the year by resolution of the County Commissioners as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources. During 2016, supplemental appropriations were necessary to budget for unanticipated expenditures. Expenditures may not legally exceed budgeted appropriations at the object level. Administrative control is maintained through the establishment of more detailed line-item budgets. Management may ask the County Commissioners to transfer appropriations within the object level (among line items) for an organizational unit and/or department provided total appropriations for that object and organizational unit and/or department do not exceed amounts established by the County Commissioners. The budgetary figures, which appear on the budgetary statements, are provided on the budgetary basis to provide a comparison of actual results with the final budget, including all amendments and modifications.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

**4. Encumbrances**

As part of formal budgetary control, purchase orders, contracts and other commitments for expenditures are encumbered and recorded as the equivalent of expenditures (budget basis) in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. However, on the GAAP basis of accounting, encumbrances do not constitute expenditures or liabilities.

**5. Lapsing of Appropriations**

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriations balance is carried forward to the subsequent fiscal year and need not be reappropriated.

**6. Budgetary Basis of Accounting**

The County's budgetary process accounts for certain transactions on a basis other than generally accepted accounting principles (GAAP). The major difference between the budgetary basis and the GAAP basis lies in the manner in which revenues and expenditures are recorded. Under the budgetary basis, revenues and expenditures are recognized on the cash basis. Utilizing the cash basis, revenues are recorded when received in cash and expenditures when paid. Under the GAAP basis, revenues and expenditures are recorded on the modified accrual basis of accounting.

**WARREN COUNTY, OHIO**

***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Budgetary Process (Continued)**

A reconciliation of the results of operations for the year from the GAAP basis to the budgetary basis for the General Fund and for the major Special Revenue funds are shown below:

	Net Change in Fund Balances		
	General Fund	Senior Citizens Service Levy Fund	Board of Developmental Disabilities Fund
GAAP Basis (as reported)	(\$727,718)	\$310,593	\$3,167,182
Increase (Decrease):			
Accrued Revenues at December 31, 2016 received during 2017	(8,131,748)	(769)	(12,838,847)
Accrued Revenues at December 31, 2015 received during 2016	10,251,310	229	11,841,615
Accrued Expenditures at December 31, 2016 paid during 2017	2,493,554	979,386	893,688
Accrued Expenditures at December 31, 2015 paid during 2016	(3,588,379)	(1,137,299)	(833,938)
Change in Fair Value, 2016	1,706,942	0	0
Change in Fair Value, 2015	(393,299)	0	0
2016 Prepays for 2017	(2,265)	0	(34,853)
2015 Prepays for 2016	2,714	0	18,664
Interfund Loans Receivable, 2016	(137,084)	0	0
Interfund Loans Receivable, 2015	308,654	0	0
Outstanding Encumbrances	(4,270,642)	(2,700,607)	(2,853,712)
Budget Basis	<u>(\$2,487,961)</u>	<u>(\$2,548,467)</u>	<u>(\$640,201)</u>

## **WARREN COUNTY, OHIO**

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### ***Notes to the Basic Financial Statements For the Year Ended December 31, 2016***

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#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

##### **F. Cash and Cash Equivalents**

Cash and cash equivalents include amounts in demand deposits and treasury securities. State Treasury Asset Reserve (STAR) Plus, certificates of deposit and treasury securities are considered cash equivalents because they are highly liquid investments or have original maturity dates of three months or less. STAR Plus is a cash management program that provides Ohio political subdivisions an account that has no exposure to credit or market risk. All STAR Plus deposits have full FDIC insurance and are backed by the full faith and credit of the U.S. Government.

The County Treasurer pools cash for investment and resource management purposes. Each fund's equity in pooled cash and investments represents the balance on hand as if each had maintained its own cash and investment account. For purposes of the statement of cash flows, the proprietary funds consider their share of equity in State Treasury Asset Reserve of Ohio (STAR Ohio) and pooled certificates of deposit to be cash equivalents. See Note 6 "Cash, Cash Equivalents and Investments."

At year end, the Southwest Ohio Regional Council of Governments was holding deposits in the amount of \$12,165,738 which are represented as "Cash and Cash Equivalents with Fiscal Agent" on the Balance Sheet.

##### **G. Investments**

Investment procedures and interest allocations are restricted by provisions of the Ohio Constitution and the Ohio Revised Code. In accordance with GASB Statement No. 31, "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools*," the County records all its investments at fair value, which are based upon quoted market prices. All investment income, including changes in the fair value of investments, is recognized as revenue in the operating statements. The County allocates interest among various funds based upon applicable legal and administrative requirements. See Note 6 "Cash, Cash Equivalents and Investments."

Warren County has invested funds in STAR Ohio during 2016. STAR Ohio is an investment pool managed by the State Treasurer's Office, which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price, which is the price the investment could be sold for on December 31, 2016. The County also has several liquid asset management accounts. These accounts have been restricted to U.S. Treasury and agency security investments only.

##### **H. Inventory of Supplies**

Inventory is stated at cost (first-in, first-out) in the governmental funds, and at the lower of cost (first-in, first-out) or market in the proprietary funds. The costs of inventory items are recorded as expenditures in the governmental funds when purchased and expenses in the proprietary funds when used.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**I. Prepaid Water Contract**

The County has entered into a contract with Cincinnati Waterworks to provide water to the County that will benefit periods beginning in 2000 until December 31, 2025. This item is recorded as a prepaid water contract in the Water Fund (enterprise) using the consumption method. This will reflect the current asset amount as a prepaid item and the expense in the year in which it is consumed.

**J. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2016 are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure/expense is reported in the year in which services are consumed.

**K. Capital Assets and Depreciation**

Capital assets defined by the County have the following characteristics:

- Real or personal property, tangible in nature, possesses physical substance, including equipment, vehicles, land and land improvements actual or estimated cost ten thousand dollars or greater
- Buildings, structures, building improvements or infrastructure actual or estimated cost one hundred thousand dollars or greater
- Identifiable intangible permanent right-of-ways
- Identifiable intangible software, purchased or internally generated cost of one hundred thousand dollars or greater
- Expected useful life of five years or longer

**1. Property, Plant and Equipment - Governmental Activities**

Governmental Activities capital assets are those not directly related to the business-type funds. These generally are acquired or constructed for governmental activities and are recorded as expenditures in the governmental funds and are capitalized at cost or estimated historical cost for assets not purchased in recent years.

Estimated historical costs for governmental activities capital asset values were initially determined by identifying historical costs when such information was available. In cases where information supporting original cost was not obtainable, estimated historical costs were developed. For certain capital assets, the estimates were arrived at by indexing estimated current costs back to the estimated year of acquisition.

Application development expenses for internally developed software have been capitalized. Implementation/operation activities are expensed.

**WARREN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**K. Capital Assets and Depreciation** (Continued)

1. Property, Plant and Equipment - Governmental Activities (Continued)

Capital assets include land (including permanent easements), construction in progress, land improvements, buildings, structures and improvements, furniture, fixtures and equipment (including computer software), and infrastructure. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significant number of years. Examples of governmental activities infrastructure include roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems. These assets are reported in the Governmental Activities column of the Government-wide Statement of Net Position, but they are not reported in the Fund Financial Statements.

2. Property, Plant and Equipment - Business-Type Activities

Proprietary funds capital assets are stated at cost (or estimated historical cost), including interest capitalized during construction and architectural and engineering fees where applicable. Contributed capital assets are recorded at fair market value at the date received. Proprietary funds capital assets are similar to Governmental Activities capital assets with the exception of the infrastructure. Proprietary infrastructure consists of water and sewer lines, whereas Governmental Activities infrastructure consists of roads and bridges. These assets are reported in both the Business-Type Activities column of the government-wide Statement of Net Position and in the respective funds.

3. Depreciation

Tangible capital assets are depreciated, excluding land and construction in progress, and intangible assets (computer software) costs are amortized. Depreciation and amortization have been provided using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Governmental and Business-Type Activities Estimated Lives (in years)</u>
Land Improvements	5 - 10
Buildings, Structures and Improvements	20 - 50
Furniture, Fixtures and Equipment (Including Computer Software)	5 - 25
Infrastructure	15 - 100

**L. Capitalization of Interest**

The County's policy is to capitalize interest for proprietary (enterprise) fund construction projects until the project is substantially completed. Capitalized interest on proprietary fund construction is amortized on a straight-line basis over the estimated useful life of the asset. There was no interest capitalized for proprietary funds during 2016.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**M. Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the enterprise fund financial statements.

In general, governmental fund payables and accrued liabilities, that once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, compensated absences paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term notes that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

**N. Long-Term Obligations**

Long-Term liabilities are being repaid from the following funds:

<u>Obligation</u>	<u>Fund</u>
General Obligation Bonds	Tax Increment Financing Fund Radio System Bonds Fund
Special Assessment Bonds	Special Assessment Fund
Tax Increment District Revenue Bonds	Tax Increment District Revenue Bond Fund
State 166 Loan	Tax Increment Financing Fund
Ohio Public Works Commission Loan	State OPWC Loan Fund Sewer Fund
Ohio Water Development Authority Loans	Water Fund Sewer Fund
Compensated Absences	General Fund Motor Vehicle and Gasoline Tax Fund Board of Developmental Disabilities Fund Child Support Enforcement Children's Services Board Water Fund Sewer Fund Storm Water Fund Sheriff Fund Health Insurance Fund Workers' Compensation Self Insurance Fund

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**O. Bond Premiums/Discounts**

Bond discounts when applicable for governmental and proprietary fund types are deferred and amortized over the term of the bonds using the bonds-outstanding method, which approximates the effective interest method. Bond discounts are presented as a reduction of the face amount of bonds payable and bond premiums are recorded as an increase to the face amount of bonds payable.

**P. Compensated Absences**

In accordance with GASB Statement No. 16, "Accounting for Compensated Absences," vacation and compensatory time are accrued as liabilities when an employee's right to receive compensation is attributable to services already rendered and it is probable that the employee will be compensated through paid time off or some other means, such as cash payments, at termination or retirement. Leave time that has been earned but is unavailable for use as paid time off or as some other form of compensation because an employee has not met the minimum service time requirement, is accrued to the extent that it is considered to be probable that the conditions for compensation will be met in the future.

Sick leave is accrued using the vesting method, whereby the liability is recorded on the basis of leave accumulated by employees eligible to receive termination payments as of the Balance Sheet date, and on leave balances accumulated by other employees expected to become eligible in the future to receive such payments.

For governmental funds, that portion of unpaid compensated absences that is due and payable as of year-end using expendable, available resources is reported as an expenditure in the fund from which the individual earning the leave is paid, and a corresponding liability is reflected in the account "Compensated Absences Payable."

**Q. Grants and Other Intergovernmental Revenues**

Local governmental fund revenues are recorded as receivables and revenue when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. Federal and State reimbursement-type grants for the acquisition or construction of capital assets in Proprietary funds are receivables and capital contributions when the related expenses are incurred.

All other Federal and State reimbursement-type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**R. Pensions**

For purposes of measuring the net pension liability, net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension systems report investments at fair value.

**S. Operating Revenues and Expenses**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for water treatment and distribution, wastewater collection and treatment, policing services to other governments and communications maintenance services. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**T. Special Assessments**

The County reports Special Assessment bonds in the governmental activities on the government-wide Statement of Net Position. These bonds are secured by liens on assessed properties and are also backed by the full faith and credit of the County. Special assessment debt service payments are recorded in the Special Assessment Fund. Capital outlay financed by special assessments are recorded in the Capital Projects Funds.

**U. Self-Funded Insurance**

The County is self-funded for employee health care, prescription, dental, vision and workers' compensation benefits. The programs are administered by United Health Care, Optum RX, Dental Care Plus, VSP and Careworks Consulting, Inc. which provide claims review and processing services. For health care, prescription, dental and vision, each County fund is charged for its proportionate share of covered employees. The County records a liability in claims payable for incurred but unreported claims at year-end based upon an analysis of historical claims and expenses. For workers' compensation, each County fund is charged for actual claims paid plus administrative fees based upon number of employees per department.

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016*

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**V. Interfund Activity**

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**W. Fund Balance**

*Classification of Fund Balance* – In accordance with GASB Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions,” the County’s fund balances are divided into five classifications based primarily on the extent to which the County must observe constraints imposed upon the use of its governmental fund resources. The classifications are as follows:

*Nonspendable* – The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash.

*Restricted* – Fund balance is restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

*Committed* – The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of County Commissioners. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

*Assigned* – Assigned fund balance classification balances are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Assigned amounts in the General Fund are for amounts encumbered by the Board of County Commissioners using purchase orders.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**W. Fund Balance (Continued)**

*Unassigned* – Unassigned fund balance is the residual classification for the General Fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance. The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

**X. Net Position**

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets net of accumulated depreciation, and net of outstanding balances of any borrowings related to the acquisition, construction or improvements of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Y. Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as inflow of resources in the periods that the amounts become available or for the periods in which they are to be used.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 2 – DEFICIT FUND EQUITIES**

At December 31, 2016, the following funds had deficit fund/net position balances:

<u>Fund</u>	<u>Deficit</u>
Capital Projects:	
County Road Projects Fund	\$801,334
Sewer Extension Projects Fund	233,889
Enterprise Fund:	
Sheriff Fund	3,544,588

The fund/net position deficit arises from the recognition of expenditures on the modified accrual basis/accrual basis, which are greater than expenditures/expenses recognized on the budgetary/cash basis. The deficit does not exist under the cash basis of accounting. The General Fund provides transfers when cash is required, not when accruals occur.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 3 – TRANSFER OF OPERATIONS**

Under an intergovernmental agreement between the Village of Waynesville and Warren County, the Village of Waynesville agreed to combine its sewer services with Warren County for the purpose of enhancing the provision of those services to the Village of Waynesville’s sewer customers. On January 1, 2016, the Village of Waynesville transferred the assets and liabilities comprising its sewer operations to Warren County. As a result of the transfer, Warren County recognized the following assets, liabilities and net position:

<u>Transferred Assets (net)</u>	<u>Carrying Value</u>
Assets:	
Cash and Cash Equivalents	\$ 1,475,683
Accounts Receivable	41,394
Non-Depreciable Capital Assets:	
Land	52,890
Depreciable Capital Assets:	
Sewer Lines	245,150
Water Treatment Facilities	528,750
Total Assets	<u>\$ 2,343,867</u>
Liabilities:	
Accounts Payable	16,341
Long-Term Liabilities Due Within One Year	244,746
Long-Term Liabilities Due in More Than One Year	890,897
Total Liabilities	<u>\$ 1,151,984</u>
Net Position:	
Unrestricted	1,191,883
Total Net Position	<u><u>\$ 1,191,883</u></u>

For financial reporting purposes, the Village of Waynesville has reported (and continues to report) on a cash-basis of accounting. In connection with this transfer of operations, Warren County made adjustments to the amounts reported in the Village of Waynesville’s external financial records for accounts receivable and accounts payable as well as the carrying values of the capital assets and the notes payable. Accounts receivable and accounts payable were adjusted to reflect accrual-based accounting values. Capital assets were adjusted to represent historical cost (with annual depreciation for depreciable capital assets) and the notes payable were adjusted to represent the balances owed on the notes at the date of transfer. Neither the accounts receivable, accounts payable, capital assets nor the notes were recorded in the Village of Waynesville’s previously issued cash-basis financial statements.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund Balance Sheet and the government-wide Statement of Net Position**

The governmental fund Balance Sheet includes reconciliation between fund balance – total governmental funds and net position of governmental funds as reported in the government-wide Statement of Net Position. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

*Other long-term assets not available to pay for current-period expenditures:*

Shared Revenues	\$8,237,949
Interest Revenue	295,473
Special Assessment Revenue	<u>7,768,496</u>
	\$16,301,918

*Long-Term liabilities not reported in the funds:*

General Obligation Bonds Payable	\$7,579,162
Special Assessment Bonds Payable	6,508,405
Tax Increment District Revenue Bonds Payable	2,055,000
Loans Payable	2,013,857
Accrued Interest on Long-Term Debt	50,100
Retainable Payable	202,789
Compensated Absences Payable	<u>6,084,257</u>
	\$24,493,570

WARREN COUNTY, OHIO

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016*

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**NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (Continued)**

**B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide Statement of Activities. The following is a detailed listing of those reconciling items that are net adjustments or a combination of several transactions:

*Amount by which capital outlay exceeded depreciation in the current period:*

Capital Assets - Additions	\$7,094,102
Construction in Progress - Deletions	(995,620)
Depreciation - Additions	<u>(5,448,155)</u>
	\$650,327

*Governmental revenues not reported in the funds:*

Increase in Shared Revenue	\$270,759
Increase in Interest Revenue	133,004
Decrease in Special Assessment Revenue	(1,293,427)
Increase in Charges for Services	<u>872</u>
	(\$888,792)

*Net amount of long-term debt issuance and bond and lease principal payments:*

General Obligation Bond Principal Payments	\$1,760,010
Special Assessment Bond Principal Payments	964,479
Tax Increment District Revenue Bond Payments	50,000
Loan Payments	<u>924,472</u>
	\$3,698,961

*Expenses not requiring the use of current financial resources:*

Increase In Compensated Absences Payable	(\$359,507)
Increase in Retainage Payable	(\$202,789)
Increase in supplies inventory	<u>355,001</u>
	(\$207,295)

# WARREN COUNTY, OHIO

## Notes to the Basic Financial Statements For the Year Ended December 31, 2016

### NOTE 5 – FUND BALANCE CLASSIFICATION

Fund balance is classified as nonspendable, restricted, committed, assigned, and unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Senior Citizens Service Levy	Board of Developmental Disabilities	Special Assessments	County Road Projects	Other Governmental Funds	Total Governmental Funds
Nonspendable:							
Inventory of Supplies	\$8,908	\$0	\$0	\$0	\$0	\$1,337,831	\$1,346,739
Trust Corpus	0	0	0	0	0	18,902	18,902
Prepaid Items	2,265	0	34,853	0	0	883,698	920,816
Total Nonspendable	11,173	0	34,853	0	0	2,240,431	2,286,457
Restricted:							
Probation Services	0	0	0	0	0	451,245	451,245
Animal Control	0	0	0	0	0	97,590	97,590
Children's Services	0	0	0	0	0	3,230,410	3,230,410
Child Support Enforcement	0	0	0	0	0	522,646	522,646
Community Development & Assistance	0	0	0	0	0	2,907,700	2,907,700
Court Services	0	0	0	0	0	2,349,612	2,349,612
Delinquent Real Estate Tax & Assessment	0	0	0	0	0	1,020,059	1,020,059
Developmental Disabilities	0	0	52,609,717	0	0	0	52,609,717
Emergency Services	0	0	0	0	0	211,031	211,031
Indigent Assistance	0	0	0	0	0	450,538	450,538
Information Technology Enhancements	0	0	0	0	0	1,493,380	1,493,380
Job and Family Services	0	0	0	0	0	1,154,554	1,154,554
Law Library	0	0	0	0	0	366,687	366,687
Litter Control and Recycling	0	0	0	0	0	1,379,476	1,379,476
Mental Health Services	0	0	0	0	0	76,184	76,184
Property Reappraisal	0	0	0	0	0	5,083,824	5,083,824
Public Safety	0	0	0	0	0	3,044,261	3,044,261
Roads	0	0	0	0	0	6,406,263	6,406,263
Senior Citizens Services	0	6,658,852	0	0	0	0	6,658,852
Transit Services	0	0	0	0	0	1,521,536	1,521,536
Veteran's Memorial	0	0	0	0	0	3,266	3,266
Victim Assistance	0	0	0	0	0	52,391	52,391
Youth Services	0	0	0	0	0	1,317,181	1,317,181
Debt Retirement	0	0	0	405,783	0	5,787,065	6,192,848
Capital Acquisition and Improvement	0	0	0	0	0	1,441,683	1,441,683
Total Restricted	0	6,658,852	52,609,717	405,783	0	40,368,582	100,042,934
Committed:							
Capital Acquisition and Improvement	0	0	0	0	0	16,959,554	16,959,554
Community Development & Assistance	0	0	0	0	0	310,941	310,941
Total Committed	0	0	0	0	0	17,270,495	17,270,495
Assigned:							
Other Purposes	3,300,189	0	0	0	0	0	3,300,189
Total Assigned	3,300,189	0	0	0	0	0	3,300,189
Unassigned (Deficits):							
	28,444,831	0	0	0	(801,334)	(233,889)	27,409,608
Total Fund Balances	\$31,756,193	\$6,658,852	\$52,644,570	\$405,783	(\$801,334)	\$59,645,619	\$150,309,683

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS**

The County Treasurer combines a majority of cash resources of the individual funds to form a pool of cash and investments. Each fund type's portion of this pool is displayed on the combined Balance Sheet as "Cash, Cash Equivalents and Investments." Investments are reported at fair value, which is based on quoted market prices. Ohio law requires the classification of funds held by the County into two categories.

Active monies are public monies determined to be necessary to meet current demand upon the County treasury. Active monies must be maintained as cash in the County treasury, in commercial accounts payable, withdrawn on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the County identified as not required for use of current expenses. Inactive deposits must either be evidenced by certificates of deposit, savings or deposit accounts including, but not limited to, passbook accounts or bonds.

Ohio law, under Ohio Revised Code Section 135.35, permits inactive monies to be deposited or invested in the following:

- United States Treasury notes, bills, bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal or interest by the United States;
- Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association (FNMA), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Federal Home Loan Mortgage Corporation (FHLMC), Government National Mortgage Association (GNMA), Federal Agricultural Mortgage Corporation (Farmer MAC) and Student Loan Marketing Association (SLMA). All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
- Written repurchase agreements in the securities listed above, provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
- Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
- Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
- No-load money market mutual funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
- The State Treasury Asset Reserve of Ohio (STAR Ohio);

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

- Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in the first two bullet points on the preceding page or cash or both securities and cash, equal value for equal value;
- High grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio; and
- Bankers acceptances for a period not to exceed 180 days and in an amount not to exceed 25 percent of the County's total average portfolio.

The County invests in United States Treasury obligations and eligible guaranteed obligations of the United States, the State Treasury Asset Reserve of Ohio (STAR Ohio), certificates of deposit, commercial paper and mutual funds which are invested exclusively in United States obligations. All investments comply with the limitations with respect to length of maturities contained in Chapter 135 of the Ohio Revised Code (The Uniform Depository Act). The maximum maturity of any investment of the County will be five years. The only exception being that the County holds a small portion of its own bonds, having longer maturities authorized by the Ohio Revised Code and with approval of the County's Investment Advisory Board. The County interprets the limit on federal guaranteed investments and all legal investments very conservatively.

At December 31, 2016, the County did not own any derivative type investments, interest only investments, obligations secured by pooled mortgages, commercial paper or reverse repurchase agreements. The County Treasurer has attended special training in all of the investment areas to assure compliance with the strictly conservative philosophy of the County. All investments are transacted with banks the County believes to be reputable or other financial institutions operating in the State of Ohio that are well versed in the statutory restrictions Ohio political subdivisions operate under and also have an understanding of the County investment requirements.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**A. Deposits**

Custodial credit risk is the risk that in the event of bank failure, the government's deposits may not be returned. Warren County's policy as it relates to custodial credit risk is to follow the Ohio Revised Code chapter 135 as well as to practice sound financial management principles focusing on diversification of deposits. Protection of County cash and deposits is provided by the Federal Deposit Insurance Corporation (FDIC) as well as qualified securities pledged by the institution holding the assets. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio (except as provided in law for STAR Plus, Certificate of Deposit Account Registry Service accounts and purchased Brokered Certificates of Deposit). Any public depository in which the County places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the FDIC. The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state, or any instrumentality of such county, municipal corporation or other authority. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

At year end, the carrying amount of the County's deposits was \$32,215,723 and the bank balance was \$24,506,477. Federal depository insurance covered \$1,823,802 of the bank balance and remaining deposits were collateralized as follows: pledged collateral, held in the County's name by the financial institution's trust department, in the amount of \$8,762,168 and pooled collateral, consisting of securities held by the Federal Reserve Bank in the name of the pledging financial institution or institution's trust department but not in the County's name, in the amount of \$13,920,507. The County had \$518,328 in undeposited cash on hand at December 31, 2016 which is included as Cash and Cash Equivalents on the Balance Sheet.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**B. Investments**

The County's investments are detailed below and are categorized to give an indication of the level of risk assumed as of year-end.

	<u>Fair Value</u>	<u>Average Weighted Days to Maturity</u>
Government Sponsored Enterprise Investments	\$168,613,274	1,102.168
STAR Ohio	7,699,251	0.039
STAR Plus	83,931	0.000
U.S. Government Bonds	281,158	0.001
Treasury Notes	1,242,366	0.702
Ohio Municipal Bonds	387,988	0.002
County Government Bonds	3,523,405	99.618
Brokered Certificates of Deposit	16,296,585	81.722
Total Investments	<u>\$198,127,958</u>	<u>1,284.252</u>

*Interest Rate Risk* – The Ohio Revised Code generally limits security purchases to those that mature within five years of settlement date. The current County Investment and Depository Policy has been expanded from its previous three year maturity position to a five year maturity position (mirroring the Ohio Revised Code). This new investment tool allows the County the opportunity to “lock in” a portion of its investments at higher rates for a longer period of time, when interest rates are at their peak during an interest rate cycle.

*Credit Risk* – The County follows the Ohio Revised Code (ORC) which limits the amount of credit risk it's going to allow any county to become involved in. It accomplishes this by compiling a specific list of investments, to the exclusion of all other investments, which counties are legally allowed to participate in. The County further minimizes its credit risk by placing most of its available funds in obligations of the US Government or its Agencies; STAR Ohio, which is comprised mostly of US Government and Agency obligations and is specifically authorized and endorsed by the Ohio State Treasurer; as well as local bank CD's, which are collateralized by US Government and Agency obligations. The County also invests in Money Market Funds that are invested solely in US Treasuries and US Government Agency obligations. Even though Commercial Paper is an ORC authorized investment, because it is associated with higher credit risk, the County has specifically and significantly limited its use in the County's portfolio and at December 31, 2016 did not have any Commercial Paper investments. The County's investments at December 31, 2016 in FFCB, FHLB, FHLMC, FAMCA and FNMA, are rated AA+ by Standard and Poor's. Its investment in STAR Ohio is rated AAAM by Standard and Poor's. Obligations of the US Government are explicitly guaranteed by the US Government and are not considered to have credit risk. The investment in Warren County Special Assessment Bonds is rated Aa1 based upon the County's credit rating.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 6 - CASH, CASH EQUIVALENTS AND INVESTMENTS (Continued)**

**B. Investments (Continued)**

*Concentration of Credit Risk* – The County places no limit on the amount the County may invest in one issuer. Of the County’s total investments, 7.08% are FFCB, 27.64% are FHLB, 28.58% are FHLMC, 21.80% are FNMA, 3.89% are STAR Ohio, 0.04% are STAR PLUS, 0.13% are US Government Bond Money Market Fund, 0.63% are US Treasury Notes, 0.20% are Municipal Government Bonds, 1.78% are Warren County Special Assessment Bonds, and 8.23% are Brokered Certificates of Deposit.

Cash and cash equivalents in the amount of \$486,735 for the component unit, Production Services Unlimited, Inc. (PSU), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year end, the carrying amount of PSU deposits was \$486,735 and the bank balance was \$494,005. Federal depository insurance covered \$373,359 of the bank balance and the remaining \$120,646 was collateralized by securities pledged by the institution holding the assets.

Cash and cash equivalents in the amount of \$28,611,863 for the component unit, Transportation Improvement District (TID), are considered active funds for immediate use maintained either as cash or in depository accounts payable or able to be withdrawn on demand. At year end, the bank balance was \$28,834,898. Federal depository insurance covered \$500,000 of the bank balance. The remaining \$28,334,898 was collateralized by securities pledged by the institution holding the assets.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 7- TAXES**

**A. Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Taxes from real property (other than public utility) collected during 2016 were levied after October 1, 2015 on assessed values as of January 1, 2015, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. All property is required to be revalued sexennially with a triennial update. Real property taxes are payable annually or semi-annually. If paid annually, payment is due February 25; if paid semi-annually, the first payment is due February 25, with the remainder payable by July 15. In certain circumstances, state statute permits earlier or later payment dates to be established.

Public utility tangible personal property taxes collected in one calendar year are levied in the preceding year on assessed values as of January 1 of that preceding year, the lien date. Public utility tangible personal property currently is generally assessed by the Ohio Tax Commissioner at various assessment rates depending on the type of utility & type of property. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected with final settlement in April and September for taxes payable in the first and second halves of the year, respectively. The full tax rate of all County operations for the year ended December 31, 2015 was \$7.78 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which the 2016 property tax levy was based totaled \$6,191,008,820 which was comprised of \$5,893,688,730 in real property, and \$297,320,090 in public utility personal property.

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Under current procedure, the County's un-voted share of the 10 mills is 2.57 mills of assessed value. The County is levying the full 2.57 mills on assessed value.

**B. Other Taxes**

In addition to property taxes, certain other taxes are recognized as revenue by the County. These taxes include the 1% County levied sales tax, gasoline taxes, property transfer tax, casino tax and miscellaneous other taxes which have various lien, levy and collection dates.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 8 - RECEIVABLES**

Receivables at December 31, 2016, consisted of taxes, interfund, accounts, special assessments, interest, HOME Investment Partnership Program and Community Development Block Grant Program loans and intergovernmental receivables arising from shared revenues. All receivables are considered collectible in full.

**NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES**

Interfund balances are expected to be repaid within one year or less. The following balances at December 31, 2016 represent interfund loans receivable and payable:

	Interfund Loans	
	Receivables	Payables
Governmental Funds:		
General Fund	\$137,084	\$0
County Road Projects Fund	0	1,532,779
Other Governmental Funds	1,532,779	370,973
Total Governmental Funds	<u>1,669,863</u>	<u>1,903,752</u>
Proprietary Funds:		
Enterprise Fund:		
Sewer Fund	233,889	0
Total Proprietary Funds	<u>233,889</u>	<u>0</u>
Total Interfund Loans	<u>\$1,903,752</u>	<u>\$1,903,752</u>

The purpose of interfund loans is to allow some funds to operate and pay vendors timely with cash while awaiting anticipated revenue. Loans are often used as a means of short-term financing for assessment projects and as a way to cash flow funds that are specifically for reimbursable grants.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 9 - INTERFUND RECEIVABLES AND PAYABLES (Continued)**

The following balances at December 31, 2016, represent interfund receivables and payables:

	Interfund	
	Due From Other Funds	Due To Other Funds
Governmental Funds:		
General Fund	\$25,516	\$349,198
Board of Developmental Disabilities Fund	0	89,489
Other Governmental Funds	197,612	300,955
Total Governmental Funds	<u>223,128</u>	<u>739,642</u>
Proprietary Funds:		
Enterprise Funds:		
Water Fund	0	35,853
Sewer Fund	4,016	29,657
Sheriff	0	21,853
Other Proprietary Funds	2,361	315
Total Enterprise Funds	<u>6,377</u>	<u>87,678</u>
Internal Service Funds	<u>598,026</u>	<u>211</u>
Total Interfund Receivables and Payables	<u>\$827,531</u>	<u>\$827,531</u>

The purpose of interfund receivables and payables is to account for amounts due between different funds for billings such as postage, telephone, vehicle maintenance, gasoline, drug testing, workers compensation charge-backs and unemployment charge-backs.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 10 - TRANSFERS**

The following balances at December 31, 2016 represent transfers in and transfers out:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental Funds:		
General Fund	\$383	\$18,936,970
Special Assessment Fund	0	40,681
County Road Projects Fund	952,513	0
Other Governmental Funds	19,050,664	1,065,229
Total Governmental Transfers	<u>20,003,560</u>	<u>20,042,880</u>
Proprietary Funds:		
Water Fund	6,426	
Sewer Fund	32,894	0
Total Proprietary Transfers	<u>39,320</u>	<u>0</u>
Total Transfers	<u>\$20,042,880</u>	<u>\$20,042,880</u>

The principal purpose for interfund transfers is to provide additional funding for current operations of certain Special Revenue funds, to segregate money for construction of capital assets and to pay government obligation debt.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 11 - CAPITAL ASSETS**

**A. Governmental Activities Capital Assets**

Summary by category at December 31, 2016:

**Historical Cost:**

Class	December 31, 2015	Additions	Deletions	December 31, 2016
<b>Non-Depreciable Capital Assets:</b>				
Land	\$12,176,790	\$367,225	\$0	\$12,544,015
Construction in Progress	6,098,393	2,732,217	(995,620)	7,834,990
Total Non-Depreciable Capital Assets	<u>18,275,183</u>	<u>3,099,442</u>	<u>(995,620)</u>	<u>20,379,005</u>
<b>Depreciable Capital Assets:</b>				
Land Improvements	600,384	285,125	0	885,509
Buildings, Structures and Improvements	65,630,948	471,982	0	66,102,930
Furniture, Fixtures and Equipment	26,793,268	2,367,450	(1,358,730)	27,801,988
Infrastructure	88,334,797	870,103	(107,370)	89,097,530
Total Depreciable Capital Assets	<u>181,359,397</u>	<u>3,994,660</u>	<u>(1,466,100)</u>	<u>183,887,957</u>
Total Cost	<u>\$199,634,580</u>	<u>\$7,094,102</u>	<u>(\$2,461,720)</u>	<u>\$204,266,962</u>

**Accumulated Depreciation:**

Class	December 31, 2015	Additions	Deletions	December 31, 2016
Land Improvements	(\$354,923)	(\$31,681)	\$0	(\$386,604)
Buildings, Structures and Improvements	(23,040,081)	(1,745,042)	0	(24,785,123)
Furniture, Fixtures and Equipment	(14,899,155)	(2,005,149)	1,353,853	(15,550,451)
Infrastructure	(34,977,010)	(1,666,283)	25,460	(36,617,833)
Total Depreciation	<u>(\$73,271,169)</u>	<u>(\$5,448,155)</u>	<u>\$1,379,313</u>	<u>(\$77,340,011)</u>

**Net Value:**

\$126,363,411	\$126,926,951
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\* Depreciation expenses were charged to governmental functions as follows:

Legislative and Executive	\$1,040,655
Judicial	254,955
Public Safety	1,393,105
Public Works	2,066,674
Health	17,974
Human Services	666,841
Community and Economic Development	7,951
Total Depreciation Expense	<u>\$5,448,155</u>

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 11 - CAPITAL ASSETS (Continued)**

**A. Governmental Activities Capital Assets (Continued)**

Construction in Progress:

County governmental construction projects in progress as of December 31, 2016 total \$7,834,990.

This amount is comprised of the following projects:

Common Pleas & County Court	
Case Management System	\$1,181,467
Common Pleas Refurbishment	2,799,114
Computer Aided Dispatch Upgrade	964,695
Next Generation 911 System	546,908
Western Row Road	621,492
Various Other Projects	<u>1,721,314</u>
Total Construction in Progress	<u><u>\$7,834,990</u></u>

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 11 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets**

Summary by category at December 31, 2016:

<i>Historical Cost:</i>				
Class	December 31, 2015	Additions	Deletions	December 31, 2016
<b><i>Non-Depreciable Capital Assets:</i></b>				
Land	\$2,325,837	\$52,890	\$0	\$2,378,727
Construction in Progress	7,991,639	2,162,025	(8,009,079)	2,144,585
Total Non-Depreciable Capital Assets	10,317,476	2,214,915	(8,009,079)	4,523,312
<b><i>Depreciable Capital Assets:</i></b>				
Land Improvements	206,406,534	4,022,636	0	210,429,170
Buildings, Structures and Improvements	106,088,760	13,021,131	0	119,109,891
Furniture, Fixtures and Equipment	5,351,075	647,710	(133,298)	5,865,487
Total Depreciable Capital Assets	317,846,369	17,691,477	(133,298)	335,404,548
Total Cost	<u>\$328,163,845</u>	<u>\$19,906,392</u>	<u>(\$8,142,377)</u>	<u>\$339,927,860</u>
<b><i>Accumulated Depreciation:</i></b>				
Class	December 31, 2015	Additions	Deletions	December 31, 2016
Land Improvements	(\$83,325,516)	(\$6,469,476)	\$0	(\$89,794,992)
Buildings, Structures and Improvements	(40,005,297)	(8,550,963)	0	(48,556,260)
Furniture, Fixtures and Equipment	(4,414,806)	(359,052)	133,298	(4,640,560)
Total Depreciation	<u>(\$127,745,619)</u>	<u>(\$15,379,491)</u>	<u>\$133,298</u>	<u>(\$142,991,812)</u>
<b><i>Net Value:</i></b>	<u>\$200,418,226</u>			<u>\$196,936,048</u>

**Construction in Progress:**

Construction in progress in the enterprise funds for costs incurred as of December 31, 2016 total \$2,144,585. This amount is comprised of the following projects:

Otterbein/Zoar Tower Coating	\$967,785
Wayne-Massie Sewer Improvements 2012	791,583
Various Other Water Projects	385,217
Total Construction in Progress	<u>\$2,144,585</u>

The Water and Sewer Department strives to stay ahead of the demands for water and sewer services in Warren County. Over the past seven years, the Water and Sewer Department took advantage of the downward trend in new construction/development by completing much needed upgrades and expansions to some aging facilities. The following projects are in the various stages of construction:

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 11 - CAPITAL ASSETS (Continued)**

**B. Business-Type Activities Capital Assets (Continued)**

Otterbein and Zoar Elevated Tower Coating Project – This project includes the administering of a protective coating application for two elevated storage tanks. The tanks are composite tanks consisting of concrete pedestals and steel bowls with capacities of 1.0 million gallons and 1.5 million gallons. This coating is projected to add 30 years to the life of the storage tanks. Project costs are estimated to be around \$1 million.

Wayne-Massie Sewer District System Improvements – This project will include the renovation of three sanitary lift stations and installation of forcemain and gravity sewer lines. Project costs are estimated at \$1.3 million.

Various Other Water & Sewer Projects –The County is also relocating the water and sewer main located at Columbia & Western Row Roads due to a roadway improvement project. The Staley-Green Apple Road Waterline Interconnect Project will provide a connection with Montgomery County from Staley Road to a connection point on Green Apple Road. This will provide a secondary source of water for our Pennyroyal customers in case of emergency. The St Rt 73 Water Main Extension Project includes 2600 feet of water main allowing for an interconnect with Western Water. This will allow for a secondary water source for our Harveysburg customers in case of emergency. These projects will be funded using Water and Sewer Department funds.

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

**Net Pension Liability/Asset**

The net pension liability/asset reported on the Statement of Net Position represents a liability or an asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County’s proportionate share of each pension plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan’s fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

Ohio Revised Code limits the County’s obligation for this liability/asset to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension.

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*Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016*

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**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Net Pension Liability/Asset (Continued)**

GASB 68 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability/asset. Resulting adjustments to the net pension liability/asset would be effective when the changes are legally enforceable.

The proportionate share of each plan's unfunded benefits is presented as a long-term *net pension liability* or *net pension asset* on the accrual basis of accounting. Any liability for the contractually-required pension contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting.

**Plan Description - Ohio Public Employees Retirement System ("OPERS")**

Plan Description – Substantially all County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Plan and Combined Plan. Members of the Member-Directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)**

<b>Group A</b>	<b>Group B</b>	<b>Group C</b>
Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit

FAS represents the average of the three highest years of earnings over a member’s career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member’s career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member’s FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member’s FAS for the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Plan Description - Ohio Public Employees Retirement System (“OPERS”) (Continued)**

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member’s contributions plus or minus the investment gains or losses resulting from the member’s investment selections. Combined Plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-Directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members’ contributions, vested employer contributions and investment gains or losses resulting from the members’ investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. At retirement, members may select one of several distribution options for payment of the vested balance of their individual OPERS accounts. Options include the purchase of a monthly defined benefit annuity from OPERS (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. For additional information, see the Plan Statement in the OPERS CAFR.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

	State and Local	Law Enforcement
<b>2016 Statutory Maximum Contribution Rates</b>		
Employer	14.0%	18.1%
Employee	10.0%	**
<b>2016 Actual Contribution Rates</b>		
Employer:		
Pension	12.0%	16.1%
Post-employment Health Care Benefits	2.0%	2.0%
Total Employer	<u>14.0%</u>	<u>18.1%</u>
Employee	<u>10.0%</u>	<u>13.0%</u>

\*\* This rate is also determined by OPERS’ Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County’s contractually required contribution was \$7,579,860 for 2016. Of this amount, \$181,732 is reported as an intergovernmental payable.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The net pension liability/asset for OPERS was measured as of December 31, 2015, and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability/asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS			Total
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	
Proportionate Share of the Net Pension Liability/(Asset)	\$81,516,912	(\$213,211)	(\$1,803)	\$81,301,898
Proportion of the Net Pension Liability/(Asset)	0.470618%	0.438146%	0.471660%	
Pension Expense	\$11,442,872	\$111,539	\$96,222	\$11,650,633

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS			
	Traditional Pension Plan	Combined Plan	Member-Directed Plan	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$0	\$0	\$12,476	\$12,476
Net difference between projected and actual earnings on pension plan investments	23,960,879	92,056	2,884	24,055,819
Changes in proportion	0	0	32	32
County contributions subsequent to the measurement date	7,071,466	192,035	316,359	7,579,860
<b>Total Deferred Outflows of Resources</b>	<b>\$31,032,345</b>	<b>\$284,091</b>	<b>\$331,751</b>	<b>\$31,648,187</b>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$1,575,065	\$97,291	\$0	\$1,672,356
Changes in proportion	23,777	7,418	0	31,195
<b>Total Deferred Inflows of Resources</b>	<b>\$1,598,842</b>	<b>\$104,709</b>	<b>\$0</b>	<b>\$1,703,551</b>

\$7,579,860 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)**

	OPERS		
	Traditional Pension Plan Net Deferred Outflows of Resources	Combined Plan Net Deferred Inflows/(Outflows) of Resources	Member- Directed Plan Net Deferred Outflows of Resources
Year Ending December 31:			
2017	(\$5,240,477)	(\$11,358)	(\$2,292)
2018	(5,623,609)	(11,358)	(2,292)
2019	(6,099,378)	(11,358)	(2,292)
2020	(5,422,350)	(8,784)	(2,179)
2021	0	12,299	(1,543)
Thereafter	0	35,794	(4,762)
<b>Total</b>	<b>(\$22,385,814)</b>	<b>\$5,235</b>	<b>(\$15,360)</b>

**Actuarial Assumptions – OPERS**

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Actuarial Assumptions – OPERS (Continued)**

<b>Actuarial Information</b>	<b>Traditional Pension Plan</b>	<b>Combined Plan</b>	<b>Member-Directed Plan</b>
Wage Inflation	3.75%	3.75%	3.75%
Projected Salary Increases	4.25% - 10.05% (includes wage inflation at 3.75%)	4.25% - 8.05% (includes wage inflation at 3.75%)	4.25% - 8.05% (includes wage inflation at 3.75%)
COLA	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/2013 Retirees: 3.00% Simple through 2018, then 2.80% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.80% Simple	Pre 1/7/2013 Retirees: 3.00% Simple Post 1/7/13 Retirees: 3.00% Simple through 2018, then 2.80% Simple
Investment Rate of Return	8.00%	8.00%	8.00%
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males, 120 percent of the disabled male mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Actuarial Assumptions – OPERS (Continued)**

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00%	2.31%
Domestic Equities	20.70%	5.84%
Real Estate	10.00%	4.25%
Private Equity	10.00%	9.25%
International Equities	18.30%	7.40%
Other investments	18.00%	4.59%
Total	100.00%	5.27%

**Discount Rate** The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County’s Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate** The following table presents the County’s proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability/(asset):			
Traditional Pension Plan	\$129,876,357	\$81,515,686	\$40,727,253
Combined Plan	(\$4,381)	(\$214,692)	(\$381,187)
Member-Directed Plan	\$4,717	\$0	(\$4,717)

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 12 - DEFINED BENEFIT PENSION PLANS (Continued)**

**Actuarial Assumptions – OPERS** (Continued)

***Changes Between Measurement Date and Report Date***

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County's net pension liability is expected to be significant.

**NOTE 13 – POSTEMPLOYMENT BENEFITS**

**Ohio Public Employees Retirement System**

**A. Plan Description**

Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care Trust. Transition to the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 13 – POSTEMPLOYMENT BENEFITS (Continued)**

**Ohio Public Employees Retirement System (Continued)**

**A. Plan Description (Continued)**

OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml#CAFR>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

**B. Funding Policy**

The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 2.0% during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreased to 1.0% for both plans. The Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMA for participants in the Member-Directed Plan for 2016 was 4.0%.

**C. County Contributions**

The County's actual contributions that were used to fund postemployment benefits were approximately \$1,292,411, \$1,198,139, and \$1,179,162 for 2016, 2015 and 2014, respectively. The full amount has been contributed for 2016, 2015 and 2014.

**NOTE 14 - COMPENSATED ABSENCES**

The costs of vacation and sick leave benefits are recorded as they are earned. Employees earn vacation leave at varying rates based upon length of service. Sick leave is accumulated at a rate of four and six tenths hours per eighty hours of bi-weekly service and pro-rated for hours less than eighty. Sick leave is cumulative without limit.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 14 – COMPENSATED ABSENCES (Continued)**

At December 31, 2016, the County's accumulated, unpaid compensated absences amounted to \$7,235,197. Of this amount, \$6,207,295 is recorded as Governmental Activities on the government-wide Statement of Net Position (\$392,678 is reported as due within one year), and \$1,027,901 is recorded as Business-type Activities (\$64,515 is reported as due within one year).

At December 31, 2016, the liability recorded as Governmental Activities within the Statement of Net Position representing unpaid vacation time, sick leave and compensatory time was as follows:

	<u>Hours</u>	<u>Balance</u>	<u>Amount Due Within One Year</u>
Vacation Time	139,238	\$3,628,447	\$254,425
Sick Time	86,225	2,343,770	138,253
Compensatory Time	<u>9,557</u>	<u>235,078</u>	<u>0</u>
Total	<u>235,020</u>	<u>\$6,207,295</u>	<u>\$392,678</u>

**NOTE 15 – NOTES PAYABLE**

The County has pledged its full faith and credit as collateral for the general obligation notes. In 2016, the County paid off the \$800,000 Tax Increment Revenue Note issued in 2013 for public infrastructure improvements related to the Tax Increment Financing (TIF) Program in place for Miami Valley Gaming & Racing, LLC. In addition, the County paid off a \$1,300,000 Road Improvement Bond Anticipation Note (BAN) and issued another \$600,000 to be used for road improvements. The County also paid off a \$3,200,000 Racino TIF Roadway BAN and issued another \$2,580,000 that will be used for road improvements related to the Miami Valley Gaming TIF. Ohio law permits the issuance and renewal of bond anticipation notes such that the notes may remain outstanding for twenty years consecutively before such notes must be retired either from available funds of the County or from the proceeds of bonds issued to redeem the anticipation notes. If such notes and renewal of such notes remain outstanding for a period in excess of five years, any such period in excess of five years must be deducted from the permitted maximum maturity of the bonds anticipated. Furthermore, a certain portion of the principal amount of such notes must be retired in the amounts and at the times that would have been required for the payment of principal maturities on the bonds anticipated as if the bonds had been issued at the expiration of the initial five-year period.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 15 – NOTES PAYABLE (Continued)**

	Balance December 31, 2015	Issued	(Retired)	Balance December 31, 2016
Primary Government General Obligation Notes:				
1.00% Tax Increment Revenue Note Series 2013	\$800,000	\$0	\$800,000	\$0
1.125% Series 2015 Road Improvement BAN	1,300,000	0	1,300,000	0
1.125% Series 2015 Racino TIF Roadway Improvement BAN	3,200,000	0	3,200,000	0
1.75% Series 2016 Road Improvement BAN	0	600,000	0	600,000
1.75% Series 2016 Racino TIF Roadway BAN	0	2,580,000	0	2,580,000
Total Notes Payable	<u>\$5,300,000</u>	<u>\$3,180,000</u>	<u>\$5,300,000</u>	<u>\$3,180,000</u>

**NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS**

General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within limitations of Ohio law.

The 2013 Radio System Acquisition Bonds were issued to finance the acquisition of a radio system to assist the police and fire departments throughout Warren County.

In 1994 a State 166 Loan was issued in lieu of additional TIF bonds to assist with infrastructure costs in conjunction with the building of the Procter & Gamble Health Care Research Center. The State 166 Loan accrued interest monthly from March of 1994 through February of 2008. The annual accrued interest amount was added to State 166 Loan Payable. The first payments on the State 166 Loan debt began in March of 2008 and will continue through 2018.

The 2005 Tax Increment Financing (TIF) Refunding Bond was issued as a general obligation bond. The TIF was originally issued to finance water system improvements in the county, including expanding the Deerfield-Hamilton Water Treatment Plant and to expand and upgrade the Lower Little Miami Wastewater Treatment Plant.

The 2010 Road and Interchange Bonds were issued to finance the costs of the design and engineering of modifications to the I-71 and Fields-Ertel Road/Mason-Montgomery Road interchange and the I-71 and Western Row Road interchange.

The State 166 Loan, 2005 TIF Bond and the 2010 Road and Interchange Bonds are being retired from the debt service fund utilizing payments in lieu of taxes received from Proctor and Gamble. A service agreement with Proctor and Gamble provides for minimum annual payments sufficient to satisfy the debt service requirements on these three issues.

Special Assessment Bonds are financed by property tax assessments to affected property owners. However, the County is ultimately responsible for the debt service if the assessments are not collected.

Delinquent special assessments related to outstanding special assessment bonded debt at year-end was \$15,502.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

The principal amount of the County's special assessment debt outstanding at December 31, 2016 of \$6,508,405 is general obligation debt (backed by the full faith and credit of the County). This debt is being retired with the proceeds from special assessments levied against benefited property owners. The County is obligated to repay the debt irrespective of the amount of special assessments collected from property owners. The fund balance of \$405,783 in the Special Assessment Debt Service Fund at December 31, 2016 is reserved for the retirement of outstanding special assessment bonds.

The 2009 Tax Increment District Revenue Bonds were issued to finance the Greens of Bunnell Hill Project. The project involved the purchase of certain streets consisting of a portion of Sandalwood Street, a portion of Scotch Pine Drive, Black Walnut Drive, Ponderosa Court, Juniper Court and Boxwood Court and to reimburse both the County Engineer and Clearcreek Township for the cost of public improvement expenditures made to the site. The Bonds are secured by and payable solely from the revenues generated from the service payments in lieu of taxes generated pursuant to section 5709.77 of the Ohio Revised Code.

The 2015 Ohio Public Works Commission (OPWC) interest-free loan was used to cover costs incurred for various County Road Repairs and Resurfacing projects. The loan amount was \$1,000,000. The loan will be retired from the debt service funds by semi-annual payments that began in 2016 and will continue through 2026. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

The 2012 OPWC interest-free loans were used to cover costs incurred for the repairs on the Township Road North Project (\$165,957) and Township Road East Project (\$88,357). The loans will be retired from the debt service funds by semi-annual payments that began in 2012 and will continue through 2032. Funding to retire these loans is provided by revenues of the Motor Vehicle and Gasoline Tax Fund.

In 2005, the Water Department entered into a reimbursing loan agreement with the Ohio Water Development Authority (OWDA) for the expansion of the Deerfield Hamilton Water Supply and Treatment Plant. The loan amount was \$5,000,138 and carries a 2% interest rate. The semi-annual loan payments began in 2010 and will continue through the end of 2029.

In 2010, the Sewer Department secured a twenty (20) year loan with a maximum borrowing of \$15,174,531 at 3.11% interest rate from the Water Pollution Control Loan Fund (WPCLF). The agreement for the loan was entered into with the Ohio Water Development Authority and the Environmental Protection Agency to assist in building the Lower Little Miami Waste Water Treatment Plant Improvements completed in 2013. Payments on the loan began July 1, 2012 and will continue through 2029. The last draw on this loan was in 2012 and the amount borrowed was \$11,990,222, which included \$174,497 in capitalized interest. During 2016, the interest rate on this loan decreased to 3%.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

In 2016, under an intergovernmental agreement between the Village of Waynesville and Warren County, the Village of Waynesville agreed to combine its sewer services with Warren County for the purpose of enhancing the provision of those services to the Village of Waynesville's sewer customers. On January 1, 2016, the Village of Waynesville transferred the assets and liabilities comprising its sewer operations to Warren County, which included an OPWC Loan and OWDA Loan. The OPWC Loan amount was \$433,600, originated in 2000, and was for wastewater treatment plant improvements. The OWDA Loan amount was \$3,575,670, originated in 2001, and was for wastewater treatment plant improvements also. The OWDA Loan will be paid off in July 2020 while the OPWC Loan will be paid off in December 2019.

The OWDA loans and Waynesville loans will be retired from the revenues generated by the Water and Sewer funds.

Under the Uniform Bond Act of the Ohio Revised Code, the County has the capacity to issue \$54.3 million of additional, unvoted general obligation debt.

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

	Interest Rate	Maturity Date	Balance December 31, 2015	Additions	Retired	Balance December 31, 2016	Amounts Due Within One Year
<b>Governmental Activities:</b>							
<b>General Obligation Bonds:</b>							
Unvoted General Obligation Bonds:							
2005 TIF Refunding	3.00 - 5.00%	2016	\$595,983	\$0	(\$595,983)	\$0	\$0
2010 Road & Interchange Bonds	2.00 - 4.00%	2022	2,763,189	0	(359,027)	2,404,162	374,027
2013 Radio System Acquisition Bonds	1.575%	2022	5,980,000	0	(805,000)	5,175,000	820,000
<b>Total Unvoted General Obligation Bonds</b>			<b>9,339,172</b>	<b>0</b>	<b>(1,760,010)</b>	<b>7,579,162</b>	<b>1,194,027</b>
<b>Special Assessment Bonds (with Governmental Commitment):</b>							
1996 Water and Sewer	6.125 - 6.20%	2016	11,000	0	(11,000)	-	0
1997 Waterstone	4.15 - 5.50%	2017	515,000	0	(250,000)	265,000	265,000
1998 Drake Rd Waterline	4.975%	2018	5,250	0	(1,660)	3,590	1,750
1998 Eagle Hill Waterline	4.975%	2018	9,165	0	(2,900)	6,265	3,050
1998 Turtlecreek Union Waterline	4.975%	2018	225,585	0	(70,440)	155,145	75,200
2000 Water and Sewer	4.40 - 4.85%	2020	410,000	0	(75,000)	335,000	80,000
2001 Water and Sewer	3.30 - 5.35%	2021	930,000	0	(135,000)	795,000	145,000
2002 Striker Rd (Road SA)	2.00 - 5.10 %	2022	695,000	0	(85,000)	610,000	90,000
2003 Water and Sewer	2.00 - 4.75%	2023	1,305,000	0	(140,000)	1,165,000	145,000
2004 Water and Sewer	1.7 - 4.75%	2024	117,347	0	(10,949)	106,398	11,397
2005 Water and Sewer	4.40%	2025	43,377	0	(3,546)	39,831	3,702
2007 Bunnell Hill Road	4.3-5.75%	2027	22,000	0	(1,000)	21,000	1,000
2007 Bardes Drive Sewer	4.3-5.75%	2027	383,000	0	(24,000)	359,000	24,000
2008 Various Purpose SA Bonds	3.25-5.00%	2028	2,045,000	0	(120,000)	1,925,000	125,000
2011 Various Purpose SA Bonds	.75-4.625%	2031	465,433	0	(23,158)	442,275	23,613
2013 Bellbrook & Chenoweth Water	4.50%	2033	290,727	0	(10,826)	279,901	11,313
<b>Total Special Assessment Bonds</b>			<b>7,472,884</b>	<b>0</b>	<b>(964,479)</b>	<b>6,508,405</b>	<b>1,005,025</b>
<b>Tax Increment District Revenue Bonds</b>							
2009 Greens of Bunnell Hill	6.50%	2035	2,105,000	0	(50,000)	2,055,000	60,000
<b>Total Tax Increment Revenue Bonds</b>			<b>2,105,000</b>	<b>0</b>	<b>(50,000)</b>	<b>2,055,000</b>	<b>60,000</b>
<b>Loans:</b>							
1994 State 166 Loan	4.00%	2017	1,728,521	0	(811,756)	916,765	844,829
2012 OPWC Township Road North	0.00%	2032	136,914	0	(8,298)	128,616	8,298
2012 OPWC Township Road East	0.00%	2032	72,894	0	(4,418)	68,476	4,418
2015 OPWC County Rd Repair & Resurfacing	0.00%	2026	1,000,000	0	(100,000)	900,000	100,000
<b>Total Loans</b>			<b>2,938,329</b>	<b>0</b>	<b>(924,472)</b>	<b>2,013,857</b>	<b>957,545</b>
Compensated Absences			5,814,170	6,186,042	(5,792,917)	6,207,295	392,678
Pension			50,159,595	21,742,644	0	71,902,239	0
<b>Total Governmental Activities Long-term Liabilities</b>			<b>\$77,829,150</b>	<b>\$27,928,686</b>	<b>(\$9,491,878)</b>	<b>\$96,265,958</b>	<b>\$3,609,275</b>

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

	Interest Rate	Maturity Date	Balance December 31, 2015	Additions	Retired	Balance December 31, 2015	Amounts Due Within One Year
<b>Business-type Activities:</b>							
2005	2.00%	2029	\$3,702,962	\$0	(\$231,658)	\$3,471,304	\$236,314
2010	3.00%	2029	10,145,036	0	(497,999)	9,647,037	513,607
2016	2.50%	2020	0	1,048,923	(223,066)	825,857	228,678
2016	0.00%	2019	0	86,720	(21,680)	65,040	21,680
			936,714	1,027,901	(936,714)	1,027,901	64,515
			6,638,193	2,976,480	0	9,614,673	0
<b>Total Business-type Activities Long-term Liabilities</b>			<u>\$21,422,905</u>	<u>\$5,140,024</u>	<u>(\$1,911,117)</u>	<u>\$24,651,812</u>	<u>\$1,064,794</u>

A summary of the County's future debt service requirements including principal and interest at December 31, 2016 follows:

**A. Bonded Debt**

Years	General Obligation		Special Assessment		Tax Increment Dist. Revenue	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$1,194,027	\$165,181	\$1,005,025	\$313,432	\$60,000	\$132,600
2018	1,214,027	141,316	771,644	265,097	60,000	128,700
2019	1,249,027	116,140	723,340	228,407	65,000	124,800
2020	1,274,027	89,199	750,169	192,986	70,000	120,412
2021	1,309,027	61,671	697,154	155,826	70,000	115,863
2022-2026	1,339,027	31,254	1,804,894	402,162	450,000	499,850
2027-2031	0	0	711,406	77,794	620,000	330,363
2032-2035	0	0	44,773	3,045	660,000	99,775
Totals	<u>\$7,579,162</u>	<u>\$604,761</u>	<u>\$6,508,405</u>	<u>\$1,638,749</u>	<u>\$2,055,000</u>	<u>\$1,552,363</u>

**WARREN COUNTY, OHIO**

**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

**NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

**B. Long-Term Loans, Contracts and Capital Leases**

Years	OWDA Water Loan		OWDA Sewer Loan		ODWA Sewer Loan Waynesville	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$236,314	\$68,250	\$513,607	\$285,589	\$228,678	\$19,226
2018	241,064	63,500	529,704	270,061	234,430	13,473
2019	245,909	58,655	546,306	254,046	240,328	7,576
2020	250,852	53,712	563,428	237,529	122,421	1,530
2021	255,894	48,670	581,087	220,495	0	0
2022-2026	1,358,723	164,100	3,190,309	827,679	0	0
2027-2031	882,548	31,146	3,722,596	314,220	0	0
2032-2036	0	0	0	0	0	0
Totals	<u>\$3,471,304</u>	<u>\$488,033</u>	<u>\$9,647,037</u>	<u>\$2,409,619</u>	<u>\$825,857</u>	<u>\$41,805</u>

Years	OPWC Sewer Loan Waynesville		OPWC County Rd Repair & Resuracing		OPWC North & East Roads	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$21,680	\$0	\$100,000	\$0	\$12,716	\$0
2018	21,680	0	100,000	0	12,716	0
2019	21,680	0	100,000	0	12,716	0
2020	0	0	100,000	0	12,716	0
2021	0	0	100,000	0	12,715	0
2022-2026	0	0	400,000	0	63,578	0
2027-2031	0	0	0	0	63,578	0
2032-2036	0	0	0	0	6,357	0
Totals	<u>\$65,040</u>	<u>\$0</u>	<u>\$900,000</u>	<u>\$0</u>	<u>\$197,092</u>	<u>\$0</u>

Years	State 166 Loan	
	Principal	Interest
2017	\$844,829	\$21,294
2018	71,936	240
2019	0	0
2020	0	0
2021	0	0
2022-2026	0	0
2027-2031	0	0
2032-2036	0	0
Totals	<u>\$916,765</u>	<u>\$21,534</u>

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 16 - LONG-TERM DEBT AND OTHER LONG-TERM OBLIGATIONS (Continued)**

**C. Conduit Debt Obligations**

In order to provide financial assistance to private sector entities for the acquisition and construction of commercial and industrial facilities deemed to be in the public interest, the County has, from time to time, issued conduit debt. This debt is secured by the property financed and is payable solely from payments received on the underlying mortgage loans. Ownership of the acquired facilities transfers to the private sector entity served by the bond issuance upon repayment of the bonds. The County, the State, nor any other political subdivision thereof is obligated in any manner for the repayment of the bonds. Accordingly, the conduit debt is not reported as liabilities in the accompanying financial statements.

As of December 31, 2016 there were five series of conduit debt outstanding with a total principal debt of \$121,091,555. Otterbein Health Care Facilities Improvement Series B 2013 was retired in 2016 by the new issue of Otterbein Health Care Facilities Refunding Revenue Bond Series A 2016.

**NOTE 17 - CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

As of December 31, 2016, the County had the following significant construction projects that will be financed through, Water Surplus Revenues, Warren County Commissioners, County Road Projects Fund, and Various State Grants:

<u>Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
CAD Upgrade	\$1,703,268	2017
Fields Ertel & Columbia Road	1,053,694	2017
Wayne Massie Sewer Improvement	838,803	2017
UHF Simulcast Paging System	<u>235,472</u>	2017
Total	<u><u>\$3,831,237</u></u>	

**NOTE 18 - RELATED PARTY TRANSACTION**

Warren County provided salaries for administration, supervision, and facilities to Production Services Unlimited, Inc. (PSU), a discretely presented component unit of Warren County. PSU reported \$371,070 for these contributions, recording revenue and expenses at cost or fair market value, as applicable.

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 19 - CONTINGENCIES**

The County is a party to various legal proceedings which seek damages or injunctive relief generally incidental to its operations and pending projects. The County's management is of the opinion that the ultimate disposition of the various claims and legal proceedings will not have a material, adverse effect on the County's financial position.

The County participates in a number of Federal and State assisted grant programs. The significant programs are Child Support Enforcement Federal Formula Grant, Title XIX Medical Assistance, Title XX Block Grants, Food Assistance, Workforce Investment Act Grants, Title IV-E Foster Care, Community Development Block Grants, Temporary Assistance for Needy Families, and Adoption Assistance Grants. These programs are subject to financial and compliance audits by grantors or representatives. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

**NOTE 20 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The County Risk Sharing Authority, Inc. (CORSA) is a risk sharing pool made up of sixty-three counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the various specified insurance coverage provided by CORSA. This coverage includes comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA.

Insurance coverage stayed the same as coverage in the prior year with the CORSA deductible of \$100,000 per occurrence. Settled claims during the last ten years have not exceeded commercial insurance coverage.

The County has a group health insurance program that is offered to County employees and their eligible dependents with the exception of employees of The Board of Developmental Disabilities. Premiums are paid into an internal service fund by all funds having compensated employees, based upon an analysis of historical claims experience, the desired fund balance and the number of active participating employees.

**WARREN COUNTY, OHIO**

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**Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016**

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**NOTE 20 - RISK MANAGEMENT (Continued)**

The monies paid into the Health Insurance Fund (internal service fund) are available to pay claims and administrative costs. The plan is administered by a third party administrator, United Health Care, who monitors all claim payments. Excess loss coverage, carried through United Health Care, becomes effective after \$200,000 per year per specific claim.

As of January 1, 2015, the Board of Developmental Disabilities (BDD) fund is no longer self insured. All health insurance costs in 2016 were paid from policies that were purchased.

The total claims liability of \$662,316, reported (at face value) within the Health Insurance Fund (internal service) at December 31, 2016 is based on the requirements of Governmental Accounting Standards Board Statement No. 10 which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The fund is reported within the governmental activities on the government-wide statements.

Changes in the fund's claims liability amount in 2016 were:

	Balance at December 31, 2015	Current Year Claims	Claim Payments	Balance at December 31, 2016
County:				
2015	\$837,571	\$6,987,995	(\$7,305,058)	\$520,508
2016	\$520,508	\$8,157,295	(\$8,015,487)	\$662,316

**NOTE 21 – INTERGOVERNMENTAL AGREEMENT**

The Warren County Board of Commissioners and the Warren County Engineer entered into an intergovernmental agreement with the Warren County Transportation Improvement District (TID). The County has agreed to provide the TID with the annual available Procter & Gamble TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2022. Such available revenues are estimated to have a future value of approximately \$21 million at December 31, 2016.

The Warren County Board of Commissioners and the Warren County Port Authority entered into a development agreement with Miami Valley Gaming & Racing, LLC (the developer) and Warren General Property Co., LLC. The County has agreed to provide the developer, to the extent available, a portion of the service payments from the Miami Valley Gaming TIF revenues from the Engineer's County Road Projects Fund until the TIF's expiration in 2024. Such available revenues are estimated to have a future value of approximately \$7.3 million at December 31, 2016.

## WARREN COUNTY, OHIO

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### *Notes to the Basic Financial Statements For the Year Ended December 31, 2016*

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#### NOTE 22 - JOINT VENTURE

##### Warren/Clinton Counties Recovery Services Board

Warren County is a member of Mental Health Recovery Services of Warren and Clinton Counties (MHRS), a joint venture between the two county entities and is the local Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board as defined by the Ohio Revised Code. The mission of MHRS is to share hope and caring to achieve recovery from mental illness, alcoholism, and drug addiction.

MHRS is governed by a 14 member board whereby 6 members are appointed by Ohio Department of Mental Health and Addiction Services (Ohio MHAS) and the remaining 8 are appointed by the Warren County Commissioners and the Clinton County Commissioners. MHRS's main sources of revenue are grants, allocations from OhioMHAS, and a property tax levy in both counties.

MHRS contracts with independent, nonprofit agencies to provide services and programs. The Warren County Auditor and Treasurer maintain MHRS's financial records. Financial statements and the Single Audit Report are on file and can be obtained by writing to the Warren County Auditor's Office, 406 Justice Drive, Lebanon, Ohio 45036. Pursuant to Section 340.016 of the Ohio Revised Code, any withdrawing county would be required to submit a comprehensive plan that provides for the equitable adjustment and division of debts and obligations of the Joint County District to the State Director of Mental Health.

A summary of the unaudited cash basis financial information for the year ended December 31, 2016 is presented below:

Warren/Clinton Counties Recovery Services			
Assets	\$11,959,959	Revenues	\$11,337,943
Fund Equity	\$11,959,959	Expenses	\$11,380,991
		Net Income/(Loss)	<u>(\$43,048)</u>

#### NOTE 23 – JOINTLY GOVERNED ORGANIZATION

##### Southwest Ohio Regional Council of Governments

The Southwestern Ohio Regional Council of Governments was created by the Board of Development Disabilities of Butler, Hamilton, Clermont, and Warren Counties. The Council originally consisted of four members representing each of the four counties. In May of 2015, Greene County became a member of the organization. Other County Boards of Development Disabilities may petition for membership to the Council; however, membership must be approved by a two-thirds vote of the Council members. Clinton County and Montgomery County Boards of Developmental Disabilities purchase services from the COG, but are not member counties at this time. The role of the Council is to coordinate the powers and duties of the member boards to better serve and benefit persons with developmental disabilities within the member counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. During 2016, the County contributed \$35,000 towards the operation of the Southwestern Ohio Regional Council of Governments.

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 24 – SIGNIFICANT ENCUMBRANCES**

At December 31, 2016, the County had the following significant encumbrances outstanding:

<u>Fund</u>	<u>Significant Encumbrances</u>	<u>Explanation</u>
General Fund	\$ 2,000,000	County Fairgrounds Redevelopment
	150,718	New Data Center
	177,097	Inmate Services
Board of Developmental Disabilities Fund	97,500	Community Assistance Housing Program
	93,744	Purchased Services from Production Services Unlimited
	63,411	Admin Fees
	2,000	Health/Life Insurance
Other Governmental Funds	151,166	Bulk Salt
	225,000	Local Gov't CVT Project Reimbursements
	170,874	Loss Reserves/Workers Comp
	1,560,650	Sexennial Property Value Reappraisal
	176,933	WIOA Youth Service Contract
	104,673	Transit Services
Business Type Funds	124,451	Utilities
	85,303	Spare Pumps

**WARREN COUNTY, OHIO**

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***Notes to the Basic Financial Statements  
For the Year Ended December 31, 2016***

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**NOTE 25 – TAX ABATEMENTS**

The County uses Enterprise Zone Agreements (ORC 5079) with local businesses to provide real and personal property tax exemptions to encourage development of real property and the acquisition of personal property within the County. Such agreements can provide tax exemptions for a portion of the value of new real and personal property investment (when that personal property is still taxable) when the investment is made in conjunction with a project that includes job creation. The County currently has one such agreement with Mane, Inc. Under this agreement, Mane, Inc. receives a 75% real property tax abatement until December 31, 2022.

For the fiscal year ended December 31, 2016, the County abated \$28,034 of taxes under this program. There are no provisions to recapture taxes; however, the abatement may be eliminated if taxes are not paid timely or tax reports and returns are not filed.

In addition to this Enterprise Zone Agreement, the County received reduced real property tax revenues because of Community Reinvestment Areas (CRAs) Agreements granted by various cities and villages within the County. CRAs encourage property owners to renovate existing or construct new buildings by providing tax exemptions.

For the fiscal year ended December 31, 2016, the County's real property tax revenues were reduced as follows by these programs:

Name of Government that entered into the CRA	Amount of tax revenue reduction to Warren County
Village of Carlisle	\$8,444
City of Franklin	17,294
City of Lebanon	36,632
City of Mason	370,754
City of Monroe	181,109
City of Springboro	52,129
Village of Harveysburg	4,150
Village of South Lebanon	29,999
	<u>\$700,511</u>



## REQUIRED SUPPLEMENTARY INFORMATION

Warren County, Ohio  
Required Supplementary Information  
Schedule of the County's Proportionate Share of the Net Pension Liability/Net Pension Asset  
Ohio Public Employees Retirement System  
Last Three Years (1) \*

	2015	2014	2013
<b>Traditional Pension Plan:</b>			
County's Proportion of the Net Pension Liability	0.470618%	0.470916%	0.470916%
County's Proportionate Share of the Net Pension Liability	\$ 81,516,912	\$ 56,797,788	\$ 55,514,915
County's Covered-Employee Payroll	\$ 56,820,355	\$ 55,733,207	\$ 53,844,897
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	143.46%	101.91%	103.10%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Liability	81.08%	86.45%	86.36%
<b>Combined Plan:</b>			
County's Proportion of the Net Pension Asset	0.438146%	0.409626%	0.409626%
County's Proportionate Share of the Net Pension Asset	\$ 213,211	\$ 157,716	\$ 42,982
County's Covered-Employee Payroll	\$ 1,543,035	\$ 1,513,512	\$ 1,462,233
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	13.82%	10.42%	2.94%
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	116.90%	114.83%	104.56%
<b>Member-Directed Plan:</b>			
County's Proportion of the Net Pension Asset	0.471660%	0.477854%	**
County's Proportionate Share of the Net Pension Asset	\$ 1,803	\$ 2,813	**
County's Covered-Employee Payroll	\$ 2,541,995	\$ 2,493,359	\$ 2,408,881
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered-Employee Payroll	0.07%	0.11%	**
Plan Fiduciary Net Position as a Percentage of the Total Net Pension Asset	103.91%	**	**

(1) Information prior to 2013 is not available.

\* Amounts presented as of the County's measurement date which is the prior fiscal year-end.

\*\* Information not available because OPERS deemed the plan immaterial and did not include this information in their report.

Warren County, Ohio  
Required Supplementary Information  
Schedule of County Contributions  
Ohio Public Employees Retirement System  
Last Four Years (1)

	2016	2015	2014	2013
<b>Traditional Pension Plan:</b>				
Contractually Required Contribution	\$ 7,071,466	\$ 7,519,025	\$ 7,974,457	\$ 7,715,861
Contributions in Relation to the Contractually Required Contribution	<u>(7,071,466)</u>	<u>(7,519,025)</u>	<u>(7,974,457)</u>	<u>(7,715,861)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 61,147,249	\$ 56,820,355	\$ 55,733,207	\$ 53,844,897
Contributions as a Percentage of Covered-Employee Payroll	11.56%	13.23%	14.31%	14.33%
<b>Combined Plan:</b>				
Contractually Required Contribution	\$ 192,035	\$ 204,190	\$ 216,557	\$ 209,535
Contributions in Relation to the Contractually Required Contribution	<u>(192,035)</u>	<u>(204,190)</u>	<u>(216,557)</u>	<u>(209,535)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 1,660,538	\$ 1,543,035	\$ 1,513,512	\$ 1,462,233
Contributions as a Percentage of Covered-Employee Payroll	11.56%	13.23%	14.31%	14.33%
<b>Member-Directed Plan:</b>				
Contractually Required Contribution	\$ 316,359	\$ 336,382	\$ 356,757	\$ 345,188
Contributions in Relation to the Contractually Required Contribution	<u>(316,359)</u>	<u>(336,382)</u>	<u>(356,757)</u>	<u>(345,188)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered-Employee Payroll	\$ 2,735,569	\$ 2,541,995	\$ 2,493,359	\$ 2,408,881
Contributions as a Percentage of Covered-Employee Payroll	11.56%	13.23%	14.31%	14.33%

(1) Information prior to 2013 is not available.



*COMBINING AND INDIVIDUAL FUND  
STATEMENTS AND SCHEDULES*

*THE FOLLOWING COMBINING STATEMENTS AND SCHEDULES INCLUDE  
THE MAJOR AND NONMAJOR GOVERNMENTAL FUNDS, NONMAJOR  
ENTERPRISE FUNDS, INTERNAL SERVICE FUNDS AND FIDUCIARY  
FUNDS.*

## **WARREN COUNTY, OHIO**

### ***Nonmajor Governmental Funds***

#### ***Special Revenue Funds***

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditures for specified purposes.

#### **Motor Vehicle and Gasoline Tax Fund**

To account for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge repair and improvements programs. Expenditures for township road and bridge work are reimbursed by the townships.

#### **Human Services Fund**

To account for various Federal and State grants and reimbursements as well as transfers from the General Fund used for human services programs.

#### **Dog and Kennel Fund**

This fund is used to account for fees collected for defraying the cost of administering the registration program, for compensation of the county dog wardens, deputy pound keepers and staff and for the payments of animal claims.

#### **Permissive Tax Fund**

To account for municipal motor vehicle permissive tax revenues from the State used for County road and bridge repair and improvement programs.

#### **Real Estate Assessment Fund**

To account for State mandated County-wide tax assessing expenses that are funded by charges to the political subdivisions located within the County.

#### **Children's Services Board Fund**

To account for various Federal and State grants and reimbursements used for County child care and adoption programs.

#### **Youth Services Subsidy Fund**

To account for revenues from the State for the purpose of maintaining a restitution program for juvenile offenders administered by the juvenile court.

#### **Delinquent Real Estate Tax and Assessment Fund**

This fund accounts for five percent (5%) of all certified delinquent taxes and assessments collected by the County Treasurer. These funds are used for the collection of delinquent property taxes and assessments and are appropriated one half to the County Treasurer and one half to the County Prosecuting Attorney.

(Continued)

## **WARREN COUNTY, OHIO**

### ***Special Revenue Funds***

#### **Warren County Solid Waste District Fund**

To account for assessed disposal fees from a privately owned and operated landfill and to implement reduction, reuse and recycling techniques.

#### **Workforce Investment Act Fund**

To account for grants from the Federal Government for employment and training needs of area job seekers.

#### **Pass Through Grants Fund**

To account for Federal or State grants that are passed through Warren County to other grant sub-recipients. (The Balance Sheet is not presented because there are no assets or liabilities at year end.)

#### **Child Support Enforcement Fund**

To account for revenues from 2% poundage fees, fines, Federal and State grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

#### **Emergency Management Fund**

To account for Federal and State funds used to assist the County, local government and the public in preparedness and recovery during emergency or disaster situations.

#### **Community Development Fund**

To account for Federal and State grants and expenditures as prescribed under the Community Development Block Grant Program.

#### **Court Computerization Fund**

To account for additional fees which could be charged by the different courts for computerization of the court and the office of the clerk of each court.

#### **Courts Special Projects Fund**

To account for revenues from fines and costs pursuant to section 1907.24(B)(1) of the Ohio Revised Code to be used for special projects of the County Court and Common Pleas Court for more efficient operation.

#### **County Transit Fund**

To account for Federal and State grant proceeds used for capital and operating expenditures of the County's transit system.

(Continued)

## **WARREN COUNTY, OHIO**

### ***Special Revenue Funds***

#### **Other Special Revenue Fund**

To account for revenues from: fees, taxes, fines, Federal and State grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specific purposes. The following funds, when compared to combined Special Revenue Fund totals, comprise less than 10% in each of the categories of assets, liabilities, revenues and expenditures:

**Law Library Resources Fund**  
**Veteran's Memorial Fund**  
**Indigent Driver Interlock and Monitoring Fund**  
**Probation Supervision Fund**  
**Common Pleas Mental Health Grant Fund**  
**Domestic Shelter Fund**  
**Crime Victim Grant Fund**  
**WC Technology Crimes Unit**  
**County Court Probation Department Fund**  
**Donations Fund**  
**Municipal Victim Witness Fund**  
**Job Training Partnership Act Fund**  
**Community Corrections Fund**  
**Sheriff Grants Fund**  
**Indigent Guardianship Fund**  
**Indigent Driver Fund**  
**Drug Law Enforcement Fund**  
**Law Enforcement Fund**  
**Cognitive Intervention Program Fund \***  
**Hazardous Materials Emergency Fund**  
**Tactical Response Unit Fund**  
**Enforcement and Education Fund**  
**Rehabilitation Grants Fund**  
**Recorder Technology Fund**  
**BOE Technology Fund**  
**Workforce Investment Board**

\*Name changed from Treatment Alternative to Street Crime (TASC) Grant Fund. Although the purpose of the fund remains the same, it is no longer funded by the TASC grant.

### ***Debt Service Funds***

Debt Service Funds are used to account for retirement of the County's general obligation and special assessment bonds

#### **Tax Increment Financing Fund**

To account for revenue received from payments in lieu of taxes from Proctor and Gamble collected during annual tax billings, which provide the source of financing for long-term debt incurred for water and sewer line construction.

(Continued)

## **WARREN COUNTY, OHIO**

### ***Debt Service Funds***

#### **State Ohio Public Works Commission (OPWC) Loan Fund**

To account for Ohio Public Works Commission loans which provided the source of financing for the Township Road Repairs East and Township Road Repairs North, both completed in 2012.

#### **Radio System Bonds Fund**

To account for all transactions related to the Countywide Public Safety Radio System upgrade.

#### **Tax Increment District Revenue Bond Fund**

To account for revenue received from payments in lieu of taxes from property owners of the Greens of Bunnell Hill Project. Payments collected during annual tax billings provide the source of revenue for the long-term debt payments incurred for this project.

### ***Capital Projects Funds***

The Capital Projects Funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

#### **Sewer Extension Projects Fund**

This fund is used to account for all transactions related to the construction of sewer line extensions that are financed through the assessment of the participating property owners.

#### **County Construction Projects Fund**

This fund is used to account for all transactions related to the construction and renovation of County owned land, buildings and communication systems.

#### **Airport Construction Fund**

This fund is used to account for all transactions related to land purchases and runway improvements for the County airport.

#### **Redevelopment Tax Equivalent Fund**

This fund is used to account for all transactions related to the public improvements made to the Greens of Bunnell Hill Incentive District.

### ***Permanent Fund***

The Permanent Fund is used to account for the financial resources that are legally restricted in that only the earnings, not the principal, may be used to support the County's programs.

#### **Scheurer - Smith Trust Fund**

To account for restricted private sector contributions whose earnings are earmarked for education of the children of the Mary Haven Center.

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 29,268,262	\$ 5,798,025	\$ 19,021,368	\$ 43,609	\$ 54,131,264
Receivables:					
Taxes	0	566,761	0	0	566,761
Accounts	272,291	0	0	0	272,291
Intergovernmental	8,812,639	0	241,442	0	9,054,081
Loans	1,132,398	0	0	0	1,132,398
Due from Other Funds	197,612	0	0	0	197,612
Interfund Loans Receivable	1,532,779	0	0	0	1,532,779
Inventory of Supplies, at Cost	1,250,194	0	87,637	0	1,337,831
Prepaid Items	65,918	0	817,780	0	883,698
<b>Total Assets</b>	<b>\$ 42,532,093</b>	<b>\$ 6,364,786</b>	<b>\$ 20,168,227</b>	<b>\$ 43,609</b>	<b>\$ 69,108,715</b>
<b>Liabilities:</b>					
Accounts Payable	\$ 1,043,628	\$ 0	\$ 513,047	\$ 0	\$ 1,556,675
Accrued Wages and Benefits Payable	235,510	0	0	0	235,510
Intergovernmental Payable	158,874	0	0	0	158,874
Due to Other Funds	300,955	0	0	0	300,955
Interfund Loans Payable	30,000	0	340,973	0	370,973
Compensated Absences Payable	53,205	0	0	0	53,205
<b>Total Liabilities</b>	<b>1,822,172</b>	<b>0</b>	<b>854,020</b>	<b>0</b>	<b>2,676,192</b>
<b>Deferred Inflows of Resources:</b>					
Unavailable Amounts	5,967,741	0	241,442	0	6,209,183
Property Tax Levy for Next Fiscal Year	0	577,721	0	0	577,721
<b>Total Deferred Inflows of Resources</b>	<b>5,967,741</b>	<b>577,721</b>	<b>241,442</b>	<b>0</b>	<b>6,786,904</b>
<b>Fund Balances:</b>					
Nonspendable	1,316,112	0	905,417	18,902	2,240,431
Restricted	33,115,127	5,787,065	1,441,683	24,707	40,368,582
Committed	310,941	0	16,959,554	0	17,270,495
Unassigned	0	0	(233,889)	0	(233,889)
<b>Total Fund Balances</b>	<b>34,742,180</b>	<b>5,787,065</b>	<b>19,072,765</b>	<b>43,609</b>	<b>59,645,619</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 42,532,093</b>	<b>\$ 6,364,786</b>	<b>\$ 20,168,227</b>	<b>\$ 43,609</b>	<b>\$ 69,108,715</b>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Permanent Fund	Total Nonmajor Governmental Funds
<b>Revenues:</b>					
Taxes	\$ 1,969,852	\$ 505,807	\$ 0	\$ 0	\$ 2,475,659
Intergovernmental Revenues	22,538,413	77,843	224,027	0	22,840,283
Charges for Services	5,707,591	0	0	0	5,707,591
Licenses and Permits	5	0	0	0	5
Fines and Forfeitures	1,233,380	0	0	0	1,233,380
All Other Revenue	267,431	0	0	0	267,431
<b>Total Revenue</b>	<b>31,716,672</b>	<b>583,650</b>	<b>224,027</b>	<b>0</b>	<b>32,524,349</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	1,827,008	0	0	0	1,827,008
Judicial	1,365,840	0	0	0	1,365,840
Public Safety	4,720,563	0	474,408	0	5,194,971
Public Works	7,823,443	0	0	0	7,823,443
Health	761,785	0	0	0	761,785
Human Services	16,721,966	0	0	0	16,721,966
Community and Economic Development	699,240	0	0	0	699,240
Capital Outlay	0	0	3,510,972	0	3,510,972
Debt Service:					
Principal Retirement	0	2,704,472	0	0	2,704,472
Interest and Fiscal Charges	0	410,628	0	0	410,628
<b>Total Expenditures</b>	<b>33,919,845</b>	<b>3,115,100</b>	<b>3,985,380</b>	<b>0</b>	<b>41,020,325</b>
Excess (Deficiency) of Revenues					
Over Expenditures	(2,203,173)	(2,531,450)	(3,761,353)	0	(8,495,976)
<b>Other Financing Sources (Uses):</b>					
Transfers In	9,558,078	1,011,901	8,480,685	0	19,050,664
Transfers Out	(1,065,229)	0	0	0	(1,065,229)
<b>Total Other Financing Sources (Uses)</b>	<b>8,492,849</b>	<b>1,011,901</b>	<b>8,480,685</b>	<b>0</b>	<b>17,985,435</b>
Net Change in Fund Balances	6,289,676	(1,519,549)	4,719,332	0	9,489,459
<b>Fund Balances at Beginning of Year</b>	<b>28,094,595</b>	<b>7,306,614</b>	<b>14,353,433</b>	<b>43,609</b>	<b>49,798,251</b>
Increase in Inventory Reserve	357,909	0	0	0	357,909
<b>Fund Balances End of Year</b>	<b>\$ 34,742,180</b>	<b>\$ 5,787,065</b>	<b>\$ 19,072,765</b>	<b>\$ 43,609</b>	<b>\$ 59,645,619</b>

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2016**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 3,830,047	\$ 754,139	\$ 104,521	\$ 392,351
Receivables:				
Accounts	16,100	0	4,144	26,063
Intergovernmental	3,698,810	596,968	0	0
Loans	0	0	0	0
Due from Other Funds	522	0	0	0
Interfund Loans Receivable	1,532,779	0	0	0
Inventory of Supplies, at Cost	1,250,194	0	0	0
Prepaid Items	1,256	38	53	0
<b>Total Assets</b>	<b>\$ 10,329,708</b>	<b>\$ 1,351,145</b>	<b>\$ 108,718</b>	<b>\$ 418,414</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 67,795	\$ 133,300	\$ 915	\$ 50,687
Accrued Wages and Benefits Payable	46,060	30,030	4,498	767
Intergovernmental Payable	13,331	10,281	3,499	118
Due to Other Funds	32,995	177,594	2,163	155
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	8,825	0	0	0
<b>Total Liabilities</b>	<b>169,006</b>	<b>351,205</b>	<b>11,075</b>	<b>51,727</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	2,502,989	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>2,502,989</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	1,251,450	38	53	0
Restricted	6,406,263	999,902	97,590	366,687
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>7,657,713</b>	<b>999,940</b>	<b>97,643</b>	<b>366,687</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 10,329,708</b>	<b>\$ 1,351,145</b>	<b>\$ 108,718</b>	<b>\$ 418,414</b>

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 3,266	\$ 66,548	\$ 374,294	\$ 77,330	\$ 1,539,563
0	0	2,890	0	0
0	111	0	10,000	40,476
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>\$ 3,266</u>	<u>\$ 66,659</u>	<u>\$ 377,184</u>	<u>\$ 87,330</u>	<u>\$ 1,580,039</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	832	0
0	0	18	129	102,744
0	0	0	185	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>18</u>	<u>1,146</u>	<u>102,744</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>0</u>
0	0	0	0	0
3,266	66,659	377,166	76,184	1,477,295
0	0	0	0	0
<u>3,266</u>	<u>66,659</u>	<u>377,166</u>	<u>76,184</u>	<u>1,477,295</u>
<u>\$ 3,266</u>	<u>\$ 66,659</u>	<u>\$ 377,184</u>	<u>\$ 87,330</u>	<u>\$ 1,580,039</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2016**

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 23,104	\$ 5,119,013	\$ 3,223,944	\$ 5,085
Receivables:				
Accounts	2,735	0	3,626	0
Intergovernmental	0	0	467,195	13,056
Loans	0	0	0	0
Due from Other Funds	0	0	164,434	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	75	0
<b>Total Assets</b>	<u>\$ 25,839</u>	<u>\$ 5,119,013</u>	<u>\$ 3,859,274</u>	<u>\$ 18,141</u>
<b>Liabilities:</b>				
Accounts Payable	\$ 23,104	\$ 23,523	\$ 418,810	\$ 127
Accrued Wages and Benefits Payable	0	7,435	37,839	1,233
Intergovernmental Payable	0	2,647	7,476	189
Due to Other Funds	0	1,584	25,790	262
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	44,369	0
<b>Total Liabilities</b>	<u>23,104</u>	<u>35,189</u>	<u>534,284</u>	<u>1,811</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	94,505	0
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>0</u>	<u>94,505</u>	<u>0</u>
<b>Fund Balances:</b>				
Nonspendable	0	0	75	0
Restricted	2,735	5,083,824	3,230,410	16,330
Committed	0	0	0	0
<b>Total Fund Balances</b>	<u>2,735</u>	<u>5,083,824</u>	<u>3,230,485</u>	<u>16,330</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 25,839</u>	<u>\$ 5,119,013</u>	<u>\$ 3,859,274</u>	<u>\$ 18,141</u>

<u>Youth Services Subsidy</u>	<u>Delinquent Real Estate Tax and Assessment</u>	<u>WC Technology Crimes Unit</u>	<u>County Court Probation Department</u>	<u>Donations</u>	<u>Municipal Victim Witness</u>
\$ 1,338,571	\$ 1,030,537	\$ 300	\$ 69,662	\$ 0	\$ 35,075
59	0	0	4,423	0	0
301,142	0	0	0	0	0
0	0	0	0	0	0
8,352	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
41	0	0	0	0	0
<u>\$ 1,648,165</u>	<u>\$ 1,030,537</u>	<u>\$ 300</u>	<u>\$ 74,085</u>	<u>\$ 0</u>	<u>\$ 35,075</u>
\$ 23,404	\$ 152	\$ 0	\$ 0	\$ 0	\$ 0
25,098	7,853	0	0	0	1,155
3,865	1,210	0	0	0	179
7,280	1,263	0	6	0	415
0	0	0	0	0	0
0	0	0	0	0	0
<u>59,647</u>	<u>10,478</u>	<u>0</u>	<u>6</u>	<u>0</u>	<u>1,749</u>
<u>296,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>296,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
41	0	0	0	0	0
1,292,474	1,020,059	300	74,079	0	33,326
0	0	0	0	0	0
<u>1,292,515</u>	<u>1,020,059</u>	<u>300</u>	<u>74,079</u>	<u>0</u>	<u>33,326</u>
<u>\$ 1,648,165</u>	<u>\$ 1,030,537</u>	<u>\$ 300</u>	<u>\$ 74,085</u>	<u>\$ 0</u>	<u>\$ 35,075</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2016**

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Community Corrections
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 1,374,358	\$ 41,802	\$ 3,976	\$ 1,801,711
Receivables:				
Accounts	726	426	0	17,287
Intergovernmental	0	827,801	0	299,285
Loans	0	0	0	0
Due from Other Funds	7,500	0	0	3,519
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	21	12	0	0
<b>Total Assets</b>	<b>\$ 1,382,605</b>	<b>\$ 870,041</b>	<b>\$ 3,976</b>	<b>\$ 2,121,802</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 215	\$ 7,237	\$ 0	\$ 58,427
Accrued Wages and Benefits Payable	1,658	6,373	0	13,523
Intergovernmental Payable	255	2,904	0	2,084
Due to Other Funds	980	2,499	0	11,121
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<b>3,108</b>	<b>19,013</b>	<b>0</b>	<b>85,155</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	745,288	0	147,857
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>745,288</b>	<b>0</b>	<b>147,857</b>
<b>Fund Balances:</b>				
Nonspendable	21	12	0	0
Restricted	1,379,476	105,728	3,976	1,888,790
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>1,379,497</b>	<b>105,740</b>	<b>3,976</b>	<b>1,888,790</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 1,382,605</b>	<b>\$ 870,041</b>	<b>\$ 3,976</b>	<b>\$ 2,121,802</b>

<u>Child Support Enforcement</u>	<u>Emergency Management</u>	<u>Community Development</u>	<u>Sheriff Grants</u>	<u>Indigent Guardianship</u>	<u>Indigent Driver</u>
\$ 394,516	\$ 179,701	\$ 444,727	\$ 724,648	\$ 158,058	\$ 218,527
81,365	1,000	0	62,175	1,150	0
342,361	43,492	676,820	21,157	0	6,144
0	0	952,496	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	26	0	0	0	0
<u>\$ 818,242</u>	<u>\$ 224,219</u>	<u>\$ 2,074,043</u>	<u>\$ 807,980</u>	<u>\$ 159,208</u>	<u>\$ 224,671</u>
\$ 8,657	\$ 5,982	\$ 11,338	\$ 14,098	\$ 0	\$ 0
39,668	5,122	1,125	2,448	0	0
6,104	789	174	448	0	0
14,595	1,269	292	188	0	0
0	0	0	30,000	0	0
11	0	0	0	0	0
<u>69,035</u>	<u>13,162</u>	<u>12,929</u>	<u>47,182</u>	<u>0</u>	<u>0</u>
<u>226,561</u>	<u>0</u>	<u>630,709</u>	<u>21,157</u>	<u>0</u>	<u>0</u>
<u>226,561</u>	<u>0</u>	<u>630,709</u>	<u>21,157</u>	<u>0</u>	<u>0</u>
0	26	0	0	0	0
522,646	211,031	1,430,405	739,641	159,208	224,671
0	0	0	0	0	0
<u>522,646</u>	<u>211,057</u>	<u>1,430,405</u>	<u>739,641</u>	<u>159,208</u>	<u>224,671</u>
<u>\$ 818,242</u>	<u>\$ 224,219</u>	<u>\$ 2,074,043</u>	<u>\$ 807,980</u>	<u>\$ 159,208</u>	<u>\$ 224,671</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2016**

	Drug Law Enforcement	Law Enforcement	Court Computerization	Courts Special Projects
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 55,158	\$ 100,353	\$ 953,249	\$ 1,367,984
Receivables:				
Accounts	0	0	12,802	34,196
Intergovernmental	350	490	0	0
Loans	0	0	0	0
Due from Other Funds	0	0	0	0
Interfund Loans Receivable	0	0	0	0
Inventory of Supplies, at Cost	0	0	0	0
Prepaid Items	0	0	64,375	21
<b>Total Assets</b>	<b>\$ 55,508</b>	<b>\$ 100,843</b>	<b>\$ 1,030,426</b>	<b>\$ 1,402,201</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 0	\$ 0	\$ 345	\$ 10,671
Accrued Wages and Benefits Payable	0	0	0	0
Intergovernmental Payable	0	0	0	0
Due to Other Funds	0	0	0	7,603
Interfund Loans Payable	0	0	0	0
Compensated Absences Payable	0	0	0	0
<b>Total Liabilities</b>	<b>0</b>	<b>0</b>	<b>345</b>	<b>18,274</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	0	0
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	64,375	21
Restricted	55,508	100,843	965,706	1,383,906
Committed	0	0	0	0
<b>Total Fund Balances</b>	<b>55,508</b>	<b>100,843</b>	<b>1,030,081</b>	<b>1,383,927</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 55,508</b>	<b>\$ 100,843</b>	<b>\$ 1,030,426</b>	<b>\$ 1,402,201</b>

Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants	County Transit
\$ 171,854	\$ 0	\$ 4,295	\$ 79,393	\$ 131,039	\$ 1,581,633
0	0	0	0	0	594
0	0	0	849	0	61,213
0	0	0	0	179,902	0
4,860	0	0	0	0	8,425
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$ 176,714</u>	<u>\$ 0</u>	<u>\$ 4,295</u>	<u>\$ 80,242</u>	<u>\$ 310,941</u>	<u>\$ 1,651,865</u>
\$ 597	\$ 0	\$ 430	\$ 0	\$ 0	\$ 60,728
345	0	0	0	0	0
53	0	0	0	0	0
647	0	0	0	0	8,388
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,642</u>	<u>0</u>	<u>430</u>	<u>0</u>	<u>0</u>	<u>69,116</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,213</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>61,213</u>
0	0	0	0	0	0
175,072	0	3,865	80,242	0	1,521,536
0	0	0	0	310,941	0
<u>175,072</u>	<u>0</u>	<u>3,865</u>	<u>80,242</u>	<u>310,941</u>	<u>1,521,536</u>
<u>\$ 176,714</u>	<u>\$ 0</u>	<u>\$ 4,295</u>	<u>\$ 80,242</u>	<u>\$ 310,941</u>	<u>\$ 1,651,865</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2016**

	Recorder Technology	BOE Technology	Workforce Investment Board	Total Nonmajor Special Revenue Funds
<b>Assets:</b>				
Cash and Cash Equivalents	\$ 63,113	\$ 1,430,653	\$ 164	\$ 29,268,262
Receivables:				
Accounts	530	0	0	272,291
Intergovernmental	0	0	1,404,919	8,812,639
Loans	0	0	0	1,132,398
Due from Other Funds	0	0	0	197,612
Interfund Loans Receivable	0	0	0	1,532,779
Inventory of Supplies, at Cost	0	0	0	1,250,194
Prepaid Items	0	0	0	65,918
<b>Total Assets</b>	<b>\$ 63,643</b>	<b>\$ 1,430,653</b>	<b>\$ 1,405,083</b>	<b>\$ 42,532,093</b>
<b>Liabilities:</b>				
Accounts Payable	\$ 916	\$ 0	\$ 122,170	\$ 1,043,628
Accrued Wages and Benefits Payable	0	0	2,448	235,510
Intergovernmental Payable	0	0	377	158,874
Due to Other Funds	0	0	3,681	300,955
Interfund Loans Payable	0	0	0	30,000
Compensated Absences Payable	0	0	0	53,205
<b>Total Liabilities</b>	<b>916</b>	<b>0</b>	<b>128,676</b>	<b>1,822,172</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable Amounts	0	0	1,231,459	5,967,741
<b>Total Deferred Inflows of Resources</b>	<b>0</b>	<b>0</b>	<b>1,231,459</b>	<b>5,967,741</b>
<b>Fund Balances:</b>				
Nonspendable	0	0	0	1,316,112
Restricted	62,727	1,430,653	44,948	33,115,127
Committed	0	0	0	310,941
<b>Total Fund Balances</b>	<b>62,727</b>	<b>1,430,653</b>	<b>44,948</b>	<b>34,742,180</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 63,643</b>	<b>\$ 1,430,653</b>	<b>\$ 1,405,083</b>	<b>\$ 42,532,093</b>



**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Motor Vehicle and Gasoline Tax	Human Services	Dog and Kennel	Law Library Resources
<b>Revenues:</b>				
Taxes	\$ 1,969,852	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	6,578,306	3,836,525	0	0
Charges for Services	7,110	0	411,683	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	142,155	0	44,995	392,229
All Other Revenue	4,649	7,745	15,500	0
<b>Total Revenue</b>	<b>8,702,072</b>	<b>3,844,270</b>	<b>472,178</b>	<b>392,229</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	399,917
Public Safety	0	0	0	0
Public Works	7,385,156	0	0	0
Health	0	0	537,370	0
Human Services	0	3,845,793	0	0
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>7,385,156</b>	<b>3,845,793</b>	<b>537,370</b>	<b>399,917</b>
Excess (Deficiency) of Revenues Over Expenditures	1,316,916	(1,523)	(65,192)	(7,688)
<b>Other Financing Sources (Uses):</b>				
Transfers In	978	198,397	59,676	0
Transfers Out	(1,065,229)	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>(1,064,251)</b>	<b>198,397</b>	<b>59,676</b>	<b>0</b>
Net Change in Fund Balances	252,665	196,874	(5,516)	(7,688)
<b>Fund Balances at Beginning of Year</b>	<b>7,047,139</b>	<b>803,066</b>	<b>103,159</b>	<b>374,375</b>
Increase in Inventory Reserve	357,909	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 7,657,713</b>	<b>\$ 999,940</b>	<b>\$ 97,643</b>	<b>\$ 366,687</b>

<u>Veteran's Memorial</u>	<u>Indigent Driver Interlock and Monitoring</u>	<u>Probation Supervision</u>	<u>Common Pleas Mental Health Grant</u>	<u>Permissive Tax</u>
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	26,250	497,440
0	0	86,903	0	0
0	0	0	0	0
0	11,740	0	0	0
1,555	0	186	0	0
<u>1,555</u>	<u>11,740</u>	<u>87,089</u>	<u>26,250</u>	<u>497,440</u>
0	0	0	0	0
0	0	0	47,595	0
0	0	9,832	0	0
0	0	0	0	438,287
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>9,832</u>	<u>47,595</u>	<u>438,287</u>
1,555	11,740	77,257	(21,345)	59,153
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
1,555	11,740	77,257	(21,345)	59,153
1,711	54,919	299,909	97,529	1,418,142
0	0	0	0	0
<u>\$ 3,266</u>	<u>\$ 66,659</u>	<u>\$ 377,166</u>	<u>\$ 76,184</u>	<u>\$ 1,477,295</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Domestic Shelter	Real Estate Assessment	Children's Services Board	Crime Victim Grant
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	3,746,645	88,003
Charges for Services	43,144	2,434,383	0	0
Licenses and Permits	0	5	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	0	5,007	11,297	0
<b>Total Revenue</b>	<b>43,144</b>	<b>2,439,395</b>	<b>3,757,942</b>	<b>88,003</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	1,150,346	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	112,072
Public Works	0	0	0	0
Health	20,279	0	0	0
Human Services	23,104	0	7,610,863	0
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>43,383</b>	<b>1,150,346</b>	<b>7,610,863</b>	<b>112,072</b>
Excess (Deficiency) of Revenues Over Expenditures	(239)	1,289,049	(3,852,921)	(24,069)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	6,975,966	31,892
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>6,975,966</b>	<b>31,892</b>
Net Change in Fund Balances	(239)	1,289,049	3,123,045	7,823
<b>Fund Balances at Beginning of Year</b>	<b>2,974</b>	<b>3,794,775</b>	<b>107,440</b>	<b>8,507</b>
Increase in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 2,735</b>	<b>\$ 5,083,824</b>	<b>\$ 3,230,485</b>	<b>\$ 16,330</b>

Youth Services Subsidy	Delinquent Real Estate Tax and Assessment	WC Technology Crimes Unit	County Court Probation Department	Donations	Municipal Victim Witness
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
951,597	0	0	0	0	0
8,500	476,416	0	60,508	0	75,000
0	0	0	0	0	0
837	0	0	0	0	0
102,591	425	0	0	0	339
<u>1,063,525</u>	<u>476,841</u>	<u>0</u>	<u>60,508</u>	<u>0</u>	<u>75,339</u>
0	562,825	0	0	0	0
0	0	0	0	25	0
2,192,697	0	0	2,427	0	73,058
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,192,697</u>	<u>562,825</u>	<u>0</u>	<u>2,427</u>	<u>25</u>	<u>73,058</u>
(1,129,172)	(85,984)	0	58,081	(25)	2,281
1,028,762	0	0	0	0	0
0	0	0	0	0	0
<u>1,028,762</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(100,410)	(85,984)	0	58,081	(25)	2,281
1,392,925	1,106,043	300	15,998	25	31,045
0	0	0	0	0	0
<u>\$ 1,292,515</u>	<u>\$ 1,020,059</u>	<u>\$ 300</u>	<u>\$ 74,079</u>	<u>\$ 0</u>	<u>\$ 33,326</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Warren County Solid Waste District	Workforce Investment Act	Job Training Partnership Act	Pass Through Grants
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	688,381	982	248,162
Charges for Services	131,109	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	0	0	0	0
All Other Revenue	29	9,681	0	0
<b>Total Revenue</b>	<b>131,138</b>	<b>698,062</b>	<b>982</b>	<b>248,162</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	0
Public Safety	0	0	0	248,162
Public Works	0	0	0	0
Health	204,136	0	0	0
Human Services	0	775,168	1,110	0
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>204,136</b>	<b>775,168</b>	<b>1,110</b>	<b>248,162</b>
Excess (Deficiency) of Revenues Over Expenditures	(72,998)	(77,106)	(128)	0
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net Change in Fund Balances	(72,998)	(77,106)	(128)	0
<b>Fund Balances at Beginning of Year</b>	<b>1,452,495</b>	<b>182,846</b>	<b>4,104</b>	<b>0</b>
Increase in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 1,379,497</b>	<b>\$ 105,740</b>	<b>\$ 3,976</b>	<b>\$ 0</b>

Community Corrections	Child Support Enforcement	Emergency Management	Community Development	Sheriff Grants	Indigent Guardianship
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
1,516,067	2,150,131	389,977	689,184	136,115	0
392,936	876,633	0	2,500	158,901	16,568
0	0	0	0	0	0
0	0	0	0	0	0
3,750	46,226	6,778	1,250	29,063	0
<u>1,912,753</u>	<u>3,072,990</u>	<u>396,755</u>	<u>692,934</u>	<u>324,079</u>	<u>16,568</u>
0	0	0	0	0	0
0	0	0	0	0	0
1,480,146	0	364,495	0	160,885	2,131
0	0	0	0	0	0
0	0	0	0	0	0
0	3,218,085	0	0	0	0
0	0	0	699,240	0	0
<u>1,480,146</u>	<u>3,218,085</u>	<u>364,495</u>	<u>699,240</u>	<u>160,885</u>	<u>2,131</u>
432,607	(145,095)	32,260	(6,306)	163,194	14,437
0	248,428	34,030	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>248,428</u>	<u>34,030</u>	<u>0</u>	<u>0</u>	<u>0</u>
432,607	103,333	66,290	(6,306)	163,194	14,437
1,456,183	419,313	144,767	1,436,711	576,447	144,771
0	0	0	0	0	0
<u>\$ 1,888,790</u>	<u>\$ 522,646</u>	<u>\$ 211,057</u>	<u>\$ 1,430,405</u>	<u>\$ 739,641</u>	<u>\$ 159,208</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Indigent Driver	Drug Law Enforcement	Law Enforcement	Court Computerization
<b>Revenues:</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
Intergovernmental Revenues	0	0	0	10,000
Charges for Services	0	0	0	0
Licenses and Permits	0	0	0	0
Fines and Forfeitures	62,234	6,888	5,990	186,504
All Other Revenue	0	0	229	0
<b>Total Revenue</b>	<b>62,234</b>	<b>6,888</b>	<b>6,219</b>	<b>196,504</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	0	0	0	0
Judicial	0	0	0	779,531
Public Safety	0	6,733	677	0
Public Works	0	0	0	0
Health	0	0	0	0
Human Services	0	0	0	0
Community and Economic Development	0	0	0	0
<b>Total Expenditures</b>	<b>0</b>	<b>6,733</b>	<b>677</b>	<b>779,531</b>
Excess (Deficiency) of Revenues Over Expenditures	62,234	155	5,542	(583,027)
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	0	52,830
Transfers Out	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,830</b>
Net Change in Fund Balances	62,234	155	5,542	(530,197)
<b>Fund Balances at Beginning of Year</b>	<b>162,437</b>	<b>55,353</b>	<b>95,301</b>	<b>1,560,278</b>
Increase in Inventory Reserve	0	0	0	0
<b>Fund Balances End of Year</b>	<b>\$ 224,671</b>	<b>\$ 55,508</b>	<b>\$ 100,843</b>	<b>\$ 1,030,081</b>

Courts Special Projects	Cognitive Intervention Program	Hazardous Materials Emergency	Tactical Response Unit	Enforcement and Education	Rehabilitation Grants
\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	0	0
672	31,641	0	0	0	0
0	0	0	0	0	0
369,216	0	0	450	10,142	0
89	0	0	0	0	890
<u>369,977</u>	<u>31,641</u>	<u>0</u>	<u>450</u>	<u>10,142</u>	<u>890</u>
0	0	0	0	0	0
138,772	0	0	0	0	0
0	37,080	27,119	3,049	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>138,772</u>	<u>37,080</u>	<u>27,119</u>	<u>3,049</u>	<u>0</u>	<u>0</u>
231,205	(5,439)	(27,119)	(2,599)	10,142	890
0	0	27,119	0	0	0
0	0	0	0	0	0
<u>0</u>	<u>0</u>	<u>27,119</u>	<u>0</u>	<u>0</u>	<u>0</u>
231,205	(5,439)	0	(2,599)	10,142	890
1,152,722	180,511	0	6,464	70,100	310,051
0	0	0	0	0	0
<u>\$ 1,383,927</u>	<u>\$ 175,072</u>	<u>\$ 0</u>	<u>\$ 3,865</u>	<u>\$ 80,242</u>	<u>\$ 310,941</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	County Transit	Recorder Technology	BOE Technology	Workforce Investment Board	Total Nonmajor Special Revenue Funds
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,969,852
Intergovernmental Revenues	506,168	0	20,345	458,135	22,538,413
Charges for Services	177,657	131,693	183,634	0	5,707,591
Licenses and Permits	0	0	0	0	5
Fines and Forfeitures	0	0	0	0	1,233,380
All Other Revenue	20,152	0	0	0	267,431
<b>Total Revenue</b>	<b>703,977</b>	<b>131,693</b>	<b>203,979</b>	<b>458,135</b>	<b>31,716,672</b>
<b>Expenditures:</b>					
Current:					
General Government:					
Legislative and Executive	0	89,898	23,939	0	1,827,008
Judicial	0	0	0	0	1,365,840
Public Safety	0	0	0	0	4,720,563
Public Works	0	0	0	0	7,823,443
Health	0	0	0	0	761,785
Human Services	804,274	0	0	443,569	16,721,966
Community and Economic Development	0	0	0	0	699,240
<b>Total Expenditures</b>	<b>804,274</b>	<b>89,898</b>	<b>23,939</b>	<b>443,569</b>	<b>33,919,845</b>
Excess (Deficiency) of Revenues Over Expenditures	(100,297)	41,795	180,040	14,566	(2,203,173)
<b>Other Financing Sources (Uses):</b>					
Transfers In	400,000	0	500,000	0	9,558,078
Transfers Out	0	0	0	0	(1,065,229)
<b>Total Other Financing Sources (Uses)</b>	<b>400,000</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>8,492,849</b>
Net Change in Fund Balances	299,703	41,795	680,040	14,566	6,289,676
<b>Fund Balances at Beginning of Year</b>	<b>1,221,833</b>	<b>20,932</b>	<b>750,613</b>	<b>30,382</b>	<b>28,094,595</b>
Increase in Inventory Reserve	0	0	0	0	357,909
<b>Fund Balances End of Year</b>	<b>\$ 1,521,536</b>	<b>\$ 62,727</b>	<b>\$ 1,430,653</b>	<b>\$ 44,948</b>	<b>\$ 34,742,180</b>



**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
**DECEMBER 31, 2016**

	Tax Increment Financing	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 3,604,369	\$ 2,193,656	\$ 5,798,025
Receivables:			
Taxes	0	566,761	566,761
<b>Total Assets</b>	<u>\$ 3,604,369</u>	<u>\$ 2,760,417</u>	<u>\$ 6,364,786</u>
<b>Liabilities:</b>			
<b>Total Liabilities</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Deferred Inflows of Resources:</b>			
Property Tax Levy for Next Fiscal Year	0	577,721	577,721
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>577,721</u>	<u>577,721</u>
<b>Fund Balances:</b>			
Restricted	3,604,369	2,182,696	5,787,065
<b>Total Fund Balances</b>	<u>3,604,369</u>	<u>2,182,696</u>	<u>5,787,065</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 3,604,369</u>	<u>\$ 2,760,417</u>	<u>\$ 6,364,786</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Tax Increment Financing	State OPWC Loan	Radio System Bonds	Tax Increment District Revenue Bond	Total Nonmajor Debt Service Funds
<b>Revenues:</b>					
Taxes	\$ 0	\$ 0	\$ 0	\$ 505,807	\$ 505,807
Intergovernmental Revenues	0	0	0	77,843	77,843
<b>Total Revenue</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>583,650</u>	<u>583,650</u>
<b>Expenditures:</b>					
Debt Service:					
Principal Retirement	1,736,756	112,716	805,000	50,000	2,704,472
Interest and Fiscal Charges	174,064	0	94,185	142,379	410,628
<b>Total Expenditures</b>	<u>1,910,820</u>	<u>112,716</u>	<u>899,185</u>	<u>192,379</u>	<u>3,115,100</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,910,820)	(112,716)	(899,185)	391,271	(2,531,450)
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	112,716	899,185	0	1,011,901
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>112,716</u>	<u>899,185</u>	<u>0</u>	<u>1,011,901</u>
Net Change in Fund Balances	(1,910,820)	0	0	391,271	(1,519,549)
<b>Fund Balances at Beginning of Year</b>	<u>5,515,189</u>	<u>0</u>	<u>0</u>	<u>1,791,425</u>	<u>7,306,614</u>
<b>Fund Balances End of Year</b>	<u>\$ 3,604,369</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,182,696</u>	<u>\$ 5,787,065</u>

**WARREN COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2016**

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Projects Funds
<b>Assets:</b>					
Cash and Cash Equivalents	\$ 0	\$ 17,102,876	\$ 1,642,860	\$ 275,632	\$ 19,021,368
Receivables:					
Intergovernmental	0	192,736	48,706	0	241,442
Inventory of Supplies, at Cost	0	87,637	0	0	87,637
Prepaid Items	0	817,780	0	0	817,780
<b>Total Assets</b>	<u>\$ 0</u>	<u>\$ 18,201,029</u>	<u>\$ 1,691,566</u>	<u>\$ 275,632</u>	<u>\$ 20,168,227</u>
<b>Liabilities:</b>					
Accounts Payable	\$ 0	\$ 143,322	\$ 369,725	\$ 0	\$ 513,047
Interfund Loans Payable	233,889	0	107,084	0	340,973
<b>Total Liabilities</b>	<u>233,889</u>	<u>143,322</u>	<u>476,809</u>	<u>0</u>	<u>854,020</u>
<b>Deferred Inflows of Resources:</b>					
Unavailable Amounts	0	192,736	48,706	0	241,442
<b>Total Deferred Inflows of Resources</b>	<u>0</u>	<u>192,736</u>	<u>48,706</u>	<u>0</u>	<u>241,442</u>
<b>Fund Balances:</b>					
Nonspendable	0	905,417	0	0	905,417
Restricted	0	0	1,166,051	275,632	1,441,683
Committed	0	16,959,554	0	0	16,959,554
Unassigned	(233,889)	0	0	0	(233,889)
<b>Total Fund Balances</b>	<u>(233,889)</u>	<u>17,864,971</u>	<u>1,166,051</u>	<u>275,632</u>	<u>19,072,765</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<u>\$ 0</u>	<u>\$ 18,201,029</u>	<u>\$ 1,691,566</u>	<u>\$ 275,632</u>	<u>\$ 20,168,227</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Sewer Extension Projects	County Construction Projects	Airport Construction	Redevelopment Tax Equivalent	Total Nonmajor Capital Project Funds
<b>Revenues:</b>					
Intergovernmental Revenues	\$ 0	\$ 203,158	\$ 20,869	\$ 0	\$ 224,027
<b>Total Revenue</b>	<u>0</u>	<u>203,158</u>	<u>20,869</u>	<u>0</u>	<u>224,027</u>
<b>Expenditures:</b>					
Current:					
Public Safety	0	474,408	0	0	474,408
Capital Outlay	233,889	2,793,103	476,319	7,661	3,510,972
<b>Total Expenditures</b>	<u>233,889</u>	<u>3,267,511</u>	<u>476,319</u>	<u>7,661</u>	<u>3,985,380</u>
Excess (Deficiency) of Revenues Over Expenditures	(233,889)	(3,064,353)	(455,450)	(7,661)	(3,761,353)
<b>Other Financing Sources (Uses):</b>					
Transfers In	0	8,343,000	137,685	0	8,480,685
<b>Total Other Financing Sources (Uses)</b>	<u>0</u>	<u>8,343,000</u>	<u>137,685</u>	<u>0</u>	<u>8,480,685</u>
Net Change in Fund Balances	(233,889)	5,278,647	(317,765)	(7,661)	4,719,332
<b>Fund Balances at Beginning of Year</b>	<u>0</u>	<u>12,586,324</u>	<u>1,483,816</u>	<u>283,293</u>	<u>14,353,433</u>
<b>Fund Balances End of Year</b>	<u>\$ (233,889)</u>	<u>\$ 17,864,971</u>	<u>\$ 1,166,051</u>	<u>\$ 275,632</u>	<u>\$ 19,072,765</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 49,753,800	\$ 49,753,800	\$ 57,917,927	\$ 8,164,127
Intergovernmental Revenues	5,840,500	5,840,500	7,029,602	1,189,102
Charges for Services	7,708,746	7,708,746	8,805,551	1,096,805
Licenses and Permits	10,500	10,500	12,734	2,234
Investment Earnings	901,900	901,900	2,030,214	1,128,314
Fines and Forfeitures	250,000	250,000	279,707	29,707
All Other Revenues	2,533,248	2,533,248	2,851,389	318,141
Total Revenues	<u>66,998,694</u>	<u>66,998,694</u>	<u>78,927,124</u>	<u>11,928,430</u>
<b>Expenditures:</b>				
General Government-Legislative and Executive:				
Commissioners:				
Personal Services	1,583,006	1,432,362	1,217,813	214,549
Materials and Supplies	173,300	191,100	168,823	22,277
Contractual Services	398,830	574,946	523,985	50,961
Other Expenditures	3,421,420	4,177,983	3,989,968	188,015
Capital Outlay	14,000	13,000	3,652	9,348
Total Commissioners	<u>5,590,556</u>	<u>6,389,391</u>	<u>5,904,241</u>	<u>485,150</u>
Auditor:				
Personal Services	1,118,861	1,120,022	863,860	256,162
Materials and Supplies	31,943	25,841	16,834	9,007
Contractual Services	74,008	67,296	22,426	44,870
Other Expenditures	7,854	7,854	1,347	6,507
Capital Outlay	11,137	11,137	4,043	7,094
Total Auditor	<u>1,243,803</u>	<u>1,232,150</u>	<u>908,510</u>	<u>323,640</u>
Treasurer:				
Personal Services	418,249	438,481	427,240	11,241
Materials and Supplies	18,600	8,258	7,584	674
Contractual Services	37,577	13,084	12,253	831
Other Expenditures	5,400	10,000	6,716	3,284
Capital Outlay	0	1,010	704	306
Total Treasurer	<u>479,826</u>	<u>470,833</u>	<u>454,497</u>	<u>16,336</u>

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Prosecutor:</b>				
Personal Services	2,651,063	2,622,615	2,573,195	49,420
Materials and Supplies	29,016	21,311	15,704	5,607
Contractual Services	39,130	16,330	15,104	1,226
Other Expenditures	69,718	68,718	51,120	17,598
Capital Outlay	4,000	53,953	53,839	114
Total Prosecutor	2,792,927	2,782,927	2,708,962	73,965
<b>Recorder:</b>				
Personal Services	707,494	710,135	597,215	112,920
Materials and Supplies	5,500	5,500	2,013	3,487
Other Expenditures	4,750	5,750	4,195	1,555
Capital Outlay	0	2,000	0	2,000
Total Recorder	717,744	723,385	603,423	119,962
<b>Board of Elections:</b>				
Personal Services	1,290,419	1,352,907	1,230,798	122,109
Materials and Supplies	302,000	243,500	159,737	83,763
Contractual Services	222,896	210,146	201,273	8,873
Other Expenditures	27,385	31,000	28,089	2,911
Capital Outlay	24,245	32,995	30,790	2,205
Total Board of Elections	1,866,945	1,870,548	1,650,687	219,861
<b>Data Processing:</b>				
Personal Services	2,298,930	2,203,828	1,784,023	419,805
Materials and Supplies	46,000	46,000	16,517	29,483
Contractual Services	764,818	764,818	471,103	293,715
Other Expenditures	17,200	17,200	2,730	14,470
Capital Outlay	1,083,229	1,178,729	805,080	373,649
Total Data Processing	4,210,177	4,210,575	3,079,453	1,131,122
<b>Microfilming Process:</b>				
Personal Services	334,220	308,082	295,964	12,118
Materials and Supplies	16,470	16,470	10,702	5,768
Contractual Services	46,156	40,587	32,556	8,031
Other Expenditures	2,500	2,500	1,765	735
Capital Outlay	0	32,000	31,000	1,000
Total Microfilming Process	399,346	399,639	371,987	27,652

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Building and Grounds:</b>				
Personal Services	2,849,915	2,861,919	2,580,970	280,949
Materials and Supplies	631,373	579,214	430,208	149,006
Contractual Services	2,161,275	1,942,805	1,812,002	130,803
Other Expenditures	11,380	19,280	12,997	6,283
Capital Outlay	296,441	290,974	256,255	34,719
Total Building and Grounds	<u>5,950,384</u>	<u>5,694,192</u>	<u>5,092,432</u>	<u>601,760</u>
<b>Tax Maps:</b>				
Personal Services	389,005	389,005	320,859	68,146
Materials and Supplies	5,500	3,885	2,627	1,258
Contractual Services	983	983	0	983
Other Expenditures	1,800	1,800	1,464	336
Capital Outlay	5,500	7,115	6,213	902
Total Tax Maps	<u>402,788</u>	<u>402,788</u>	<u>331,163</u>	<u>71,625</u>
Total Legislative and Executive	<u>23,654,496</u>	<u>24,176,428</u>	<u>21,105,355</u>	<u>3,071,073</u>
<b>General Government-Judicial:</b>				
<b>Common Pleas Court:</b>				
Personal Services	2,183,646	2,187,039	1,921,999	265,040
Materials and Supplies	44,020	72,272	54,713	17,559
Contractual Services	647,184	634,684	491,427	143,257
Other Expenditures	19,191	37,191	35,161	2,030
Capital Outlay	220,040	211,290	195,142	16,148
Total Common Pleas Court	<u>3,114,081</u>	<u>3,142,476</u>	<u>2,698,442</u>	<u>444,034</u>
<b>Domestic Relations Court:</b>				
Personal Services	953,276	953,276	888,394	64,882
Materials and Supplies	6,916	6,916	6,730	186
Contractual Services	54,900	47,900	30,072	17,828
Other Expenditures	10,114	10,114	7,309	2,805
Capital Outlay	5,236	12,236	11,620	616
Total Domestic Relations Court	<u>1,030,442</u>	<u>1,030,442</u>	<u>944,125</u>	<u>86,317</u>
<b>Juvenile Court:</b>				
Personal Services	1,338,312	1,304,708	1,297,593	7,115
Materials and Supplies	24,460	24,460	23,760	700
Contractual Services	486,700	679,500	657,688	21,812
Other Expenditures	6,495	6,995	4,814	2,181
Capital Outlay	16,700	18,700	17,863	837
Total Juvenile Court	<u>1,872,667</u>	<u>2,034,363</u>	<u>2,001,718</u>	<u>32,645</u>

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Probate Court:</b>				
Personal Services	513,007	482,181	475,632	6,549
Materials and Supplies	53,162	51,412	48,976	2,436
Contractual Services	47,264	35,964	30,905	5,059
Other Expenditures	7,037	2,537	1,641	896
Capital Outlay	5,000	2,000	1,734	266
Total Probate Court	<u>625,470</u>	<u>574,094</u>	<u>558,888</u>	<u>15,206</u>
<b>Clerk of Courts:</b>				
Personal Services	926,036	930,549	918,070	12,479
Materials and Supplies	216,578	214,994	200,203	14,791
Contractual Services	18,597	18,418	14,957	3,461
Other Expenditures	7,199	8,809	7,627	1,182
Capital Outlay	11,800	11,800	0	11,800
Total Clerk of Courts	<u>1,180,210</u>	<u>1,184,570</u>	<u>1,140,857</u>	<u>43,713</u>
<b>Municipal Court:</b>				
Personal Services	343,535	369,832	326,271	43,561
Contractual Services	127,000	127,000	81,019	45,981
Total Municipal Court	<u>470,535</u>	<u>496,832</u>	<u>407,290</u>	<u>89,542</u>
<b>Criminal Prosecutors:</b>				
Personal Services	51,737	51,737	51,735	2
Total Criminal Prosecutors	<u>51,737</u>	<u>51,737</u>	<u>51,735</u>	<u>2</u>
<b>County Court:</b>				
Personal Services	900,625	901,800	848,108	53,692
Materials and Supplies	37,179	37,179	21,125	16,054
Contractual Services	71,403	71,403	58,485	12,918
Other Expenditures	10,820	9,645	4,581	5,064
Capital Outlay	5,000	5,000	657	4,343
Total County Court	<u>1,025,027</u>	<u>1,025,027</u>	<u>932,956</u>	<u>92,071</u>
<b>Certificate of Title Administration:</b>				
Personal Services	954,770	950,964	920,089	30,875
Materials and Supplies	28,500	28,500	13,525	14,975
Contractual Services	113,349	116,991	113,232	3,759
Other Expenditures	6,300	6,300	5,113	1,187
Capital Outlay	7,467	9,432	9,328	104
Total Certificate of Title Administration	<u>1,110,386</u>	<u>1,112,187</u>	<u>1,061,287</u>	<u>50,900</u>
Total Judicial	<u>10,480,555</u>	<u>10,651,728</u>	<u>9,797,298</u>	<u>854,430</u>

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety:				
Coroner:				
Personal Services	367,299	371,660	371,238	422
Materials and Supplies	24,000	21,340	20,950	390
Contractual Services	144,441	190,011	189,611	400
Other Expenditures	10,700	7,747	7,745	2
Capital Outlay	14,379	14,379	14,379	0
Total Coroner	<u>560,819</u>	<u>605,137</u>	<u>603,923</u>	<u>1,214</u>
Sheriff:				
Personal Services	15,204,031	14,751,066	14,251,617	499,449
Materials and Supplies	794,078	696,383	502,768	193,615
Contractual Services	1,697,440	1,784,266	1,697,575	86,691
Other Expenditures	82,993	213,065	188,425	24,640
Capital Outlay	637,237	919,353	792,030	127,323
Total Sheriff	<u>18,415,779</u>	<u>18,364,133</u>	<u>17,432,415</u>	<u>931,718</u>
Building Regulation:				
Personal Services	982,175	978,759	921,824	56,935
Materials and Supplies	52,000	52,000	33,658	18,342
Contractual Services	12,538	11,000	8,083	2,917
Other Expenditures	13,500	9,308	3,891	5,417
Capital Outlay	30,000	37,608	33,427	4,181
Total Building Regulation	<u>1,090,213</u>	<u>1,088,675</u>	<u>1,000,883</u>	<u>87,792</u>
Adult Probation:				
Personal Services	1,276,194	1,208,024	1,068,874	139,150
Materials and Supplies	33,815	53,915	40,381	13,534
Contractual Services	27,000	37,799	34,706	3,093
Other Expenditures	2,000	400	0	400
Capital Outlay	68,310	89,310	86,293	3,017
Total Adult Probation	<u>1,407,319</u>	<u>1,389,448</u>	<u>1,230,254</u>	<u>159,194</u>

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Juvenile Probation:</b>				
Personal Services	969,986	958,641	946,033	12,608
Materials and Supplies	15,841	13,341	11,704	1,637
Contractual Services	17,000	8,625	6,584	2,041
Other Expenditures	6,630	6,630	2,044	4,586
Capital Outlay	5,000	26,800	26,222	578
Total Juvenile Probation	<u>1,014,457</u>	<u>1,014,037</u>	<u>992,587</u>	<u>21,450</u>
<b>County Court Probation:</b>				
Personal Services	224,580	224,580	214,486	10,094
Materials and Supplies	9,330	9,330	3,300	6,030
Contractual Services	2,000	2,000	1,350	650
Other Expenditures	3,000	3,000	227	2,773
Total Juvenile Probation	<u>238,910</u>	<u>238,910</u>	<u>219,363</u>	<u>19,547</u>
<b>Juvenile Detention:</b>				
Personal Services	1,489,156	1,407,406	1,374,956	32,450
Materials and Supplies	18,547	17,547	16,641	906
Contractual Services	170,182	140,182	111,616	28,566
Other Expenditures	5,000	5,000	2,189	2,811
Capital Outlay	30,397	39,397	36,011	3,386
Total Juvenile Detention	<u>1,713,282</u>	<u>1,609,532</u>	<u>1,541,413</u>	<u>68,119</u>
<b>Communication Dispatch:</b>				
Personal Services	2,865,480	2,986,731	2,926,250	60,481
Materials and Supplies	14,000	11,000	7,900	3,100
Contractual Services	74,304	42,164	37,660	4,504
Other Expenditures	3,500	10,500	8,020	2,480
Capital Outlay	10,519	10,519	10,519	0
Total Communication Dispatch	<u>2,967,803</u>	<u>3,060,914</u>	<u>2,990,349</u>	<u>70,565</u>
<b>Telecommunications:</b>				
Personal Services	1,594,270	1,654,459	1,608,142	46,317
Materials and Supplies	66,000	50,000	46,570	3,430
Contractual Services	1,300,665	1,171,665	1,075,246	96,419
Other Expenditures	11,000	11,500	7,605	3,895
Capital Outlay	624,193	710,193	669,676	40,517
Total Telecommunications	<u>3,596,128</u>	<u>3,597,817</u>	<u>3,407,239</u>	<u>190,578</u>
Total Public Safety	<u>31,004,710</u>	<u>30,968,603</u>	<u>29,418,426</u>	<u>1,550,177</u>

(Continued)

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Services:				
Health:				
Other Expenditures	800	800	566	234
Total Health	<u>800</u>	<u>800</u>	<u>566</u>	<u>234</u>
Veterans' Services:				
Personal Services	1,421,500	1,507,269	1,434,220	73,049
Materials and Supplies	63,138	84,760	67,416	17,344
Contractual Services	278,545	264,853	176,143	88,710
Other Expenditures	781,673	651,025	589,972	61,053
Capital Outlay	120,000	132,604	70,881	61,723
Total Veterans' Services	<u>2,664,856</u>	<u>2,640,511</u>	<u>2,338,632</u>	<u>301,879</u>
Total Human Services	<u>2,665,656</u>	<u>2,641,311</u>	<u>2,339,198</u>	<u>302,113</u>
Community and Economic Development:				
Commissioners:				
Personal Services	220,214	227,661	221,545	6,116
Materials and Supplies	5,369	7,789	5,901	1,888
Contractual Services	14,308	13,108	969	12,139
Other Operating Expenditures	70,300	67,519	55,367	12,152
Capital Outlay	5,391	6,401	6,009	392
Total Community and Economic Development	<u>315,582</u>	<u>322,478</u>	<u>289,791</u>	<u>32,687</u>
Total Expenditures	<u>68,120,999</u>	<u>68,760,548</u>	<u>62,950,068</u>	<u>5,810,480</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,122,305)	(1,761,854)	15,977,056	17,738,910
<b>Other Financing Sources (Uses):</b>				
Transfers In	0	0	2,128,213	2,128,213
Transfers Out	(7,870,603)	(23,107,374)	(23,064,800)	42,574
Advances In	2,608,654	2,608,654	2,702,587	93,933
Advances Out	0	0	(231,017)	(231,017)
Total Other Financing Sources (Uses)	<u>(5,261,949)</u>	<u>(20,498,720)</u>	<u>(18,465,017)</u>	<u>2,033,703</u>
Net Change in Fund Balance	(6,384,254)	(22,260,574)	(2,487,961)	19,772,613
Fund Balance at Beginning of Year	21,977,134	21,977,134	21,977,134	0
Prior Year Encumbrances	3,916,869	3,916,869	3,916,869	0
Fund Balance at End of Year	<u>\$ 19,509,749</u>	<u>\$ 3,633,429</u>	<u>\$ 23,406,042</u>	<u>\$ 19,772,613</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**BOARD OF DEVELOPMENTAL DISABILITIES FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 17,707,819	\$ 17,707,819	\$ 18,525,465	\$ 817,646
Intergovernmental Revenues	7,158,086	7,158,086	7,623,458	465,372
Charges for Services	227,569	192,397	314,612	122,215
All Other Revenues	373,000	361,863	541,694	179,831
Total Revenues	<u>25,466,474</u>	<u>25,420,165</u>	<u>27,005,229</u>	<u>1,585,064</u>
<b>Expenditures:</b>				
Human Services:				
Personal Services	14,219,870	14,320,149	11,963,882	2,356,267
Materials and Supplies	527,345	336,147	238,833	97,314
Contractual Services	14,600,260	13,039,934	11,793,534	1,246,400
Other Expenditures	2,793,315	3,048,236	2,570,713	477,523
Capital Outlay	1,118,680	1,338,463	1,078,468	259,995
Total Expenditures	<u>33,259,470</u>	<u>32,082,929</u>	<u>27,645,430</u>	<u>4,437,499</u>
Net Change in Fund Balance	(7,792,996)	(6,662,764)	(640,201)	6,022,563
Fund Balance at Beginning of Year	36,206,577	36,206,577	36,206,577	0
Prior Year Encumbrances	2,244,470	2,244,470	2,244,470	0
Fund Balance at End of Year	<u>\$ 30,658,051</u>	<u>\$ 31,788,283</u>	<u>\$ 37,810,846</u>	<u>\$ 6,022,563</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**SENIOR CITIZENS SERVICE LEVY FUND**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 5,783,650	\$ 5,783,650	\$ 6,139,367	\$ 355,717
Intergovernmental Revenues	766,350	766,350	792,250	25,900
Total Revenues	<u>6,550,000</u>	<u>6,550,000</u>	<u>6,931,617</u>	<u>381,617</u>
<b>Expenditures:</b>				
Human Services:				
Contractual Services	10,629,397	10,628,397	9,394,831	1,233,566
Other Expenditures	91,000	92,000	85,253	6,747
Total Expenditures	<u>10,720,397</u>	<u>10,720,397</u>	<u>9,480,084</u>	<u>1,240,313</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,170,397)	(4,170,397)	(2,548,467)	1,621,930
Fund Balance at Beginning of Year	5,113,464	5,113,464	5,113,464	0
Prior Year Encumbrances	2,371,865	2,371,865	2,371,865	0
Fund Balance at End of Year	<u>\$ 3,314,932</u>	<u>\$ 3,314,932</u>	<u>\$ 4,936,862</u>	<u>\$ 1,621,930</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - DEBT SERVICE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**SPECIAL ASSESSMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 27,664	\$ 27,664	\$ 0
Special Assessments	1,306,444	1,306,444	0
Total Revenues	<u>1,334,108</u>	<u>1,334,108</u>	<u>0</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	964,479	964,479	0
Interest and Fiscal Charges	359,722	359,701	21
Total Expenditures	<u>1,324,201</u>	<u>1,324,180</u>	<u>21</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	9,907	9,928	21
<b>Other Financing Sources (Uses):</b>			
Transfers Out	(40,681)	(40,681)	0
Total Other Financing Sources (Uses)	<u>(40,681)</u>	<u>(40,681)</u>	<u>0</u>
Net Change in Fund Balance	(30,774)	(30,753)	21
Fund Balance at Beginning of Year	436,536	436,536	0
Fund Balance at End of Year	<u>\$ 405,762</u>	<u>\$ 405,783</u>	<u>\$ 21</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**MAJOR FUNDS - CAPITAL PROJECTS FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COUNTY ROAD PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 4,739,221	\$ 4,739,221	\$ 0
Intergovernmental Revenues	1,182,946	395,821	(787,125)
All Other Revenues	166,610	0	(166,610)
Total Revenues	<u>6,088,777</u>	<u>5,135,042</u>	<u>(953,735)</u>
<b>Expenditures:</b>			
Capital Outlay	10,369,269	7,319,660	3,049,609
Debt Service:			
Principal	5,300,000	5,300,000	0
Interest and Fiscal Charges	46,184	46,184	0
Total Expenditures	<u>15,715,453</u>	<u>12,665,844</u>	<u>3,049,609</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,626,676)	(7,530,802)	2,095,874
<b>Other Financing Sources (Uses):</b>			
General Obligation Notes Issued	3,180,000	3,180,000	0
Premium on Notes Issued	28,271	28,271	0
Transfers In	2,256,131	952,513	(1,303,618)
Advances In	0	1,803,589	1,803,589
Advances Out	(790,635)	(1,061,445)	(270,810)
Total Other Financing Sources (Uses)	<u>4,673,767</u>	<u>4,902,928</u>	<u>229,161</u>
Net Change in Fund Balance	(4,952,909)	(2,627,874)	2,325,035
Fund Balance at Beginning of Year	4,703,602	4,703,602	0
Prior Year Encumbrances	451,014	451,014	0
Fund Balance at End of Year	<u>\$ 201,707</u>	<u>\$ 2,526,742</u>	<u>\$ 2,325,035</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**MOTOR VEHICLE AND GASOLINE TAX FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 1,972,318	\$ 1,972,318	\$ 0
Intergovernmental Revenues	6,540,355	6,672,232	131,877
Charges for Services	6,978	7,329	351
Fines and Forfeitures	137,984	137,984	0
All Other Revenues	33,485	33,948	463
Total Revenues	<u>8,691,120</u>	<u>8,823,811</u>	<u>132,691</u>
<b>Expenditures:</b>			
Public Works:			
Personal Services	3,597,097	3,278,986	318,111
Materials and Supplies	2,213,975	1,135,228	1,078,747
Contractual Services	4,496,807	2,998,661	1,498,146
Other Expenditures	111,867	73,600	38,267
Capital Outlay	1,282,712	921,111	361,601
Total Expenditures	<u>11,702,458</u>	<u>8,407,586</u>	<u>3,294,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,011,338)	416,225	3,427,563
<b>Other Financing Sources (Uses):</b>			
Transfers In	978	978	0
Transfers Out	(2,254,805)	(1,065,229)	1,189,576
Advances In	790,635	1,061,445	270,810
Advances Out	0	(1,803,589)	(1,803,589)
Total Other Financing Sources (Uses)	<u>(1,463,192)</u>	<u>(1,806,395)</u>	<u>(343,203)</u>
Net Change in Fund Balance	(4,474,530)	(1,390,170)	3,084,360
Fund Balance at Beginning of Year	3,339,401	3,339,401	0
Prior Year Encumbrances	1,333,438	1,333,438	0
Fund Balance at End of Year	<u>\$ 198,309</u>	<u>\$ 3,282,669</u>	<u>\$ 3,084,360</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**HUMAN SERVICES FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 3,231,539	\$ 3,240,757	\$ 9,218
All Other Revenues	26,708	26,708	0
Total Revenues	<u>3,258,247</u>	<u>3,267,465</u>	<u>9,218</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,334,550	2,230,342	104,208
Materials and Supplies	91,542	56,236	35,306
Contractual Services	2,043,535	1,851,076	192,459
Other Expenditures	42,000	24,600	17,400
Capital Outlay	10,000	3,935	6,065
Total Expenditures	<u>4,521,627</u>	<u>4,166,189</u>	<u>355,438</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,263,380)	(898,724)	364,656
<b>Other Financing Sources (Uses):</b>			
Transfers In	209,268	198,397	(10,871)
Total Other Financing Sources (Uses)	<u>209,268</u>	<u>198,397</u>	<u>(10,871)</u>
Net Change in Fund Balance	(1,054,112)	(700,327)	353,785
Fund Balance at Beginning of Year	931,555	931,555	0
Prior Year Encumbrances	196,792	196,792	0
Fund Balance at End of Year	<u>\$ 74,235</u>	<u>\$ 428,020</u>	<u>\$ 353,785</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**DOG AND KENNEL FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 442,800	\$ 411,725	\$ (31,075)
Fines and Forfeitures	40,000	45,309	5,309
All Other Revenues	4,000	15,539	11,539
Total Revenues	<u>486,800</u>	<u>472,573</u>	<u>(14,227)</u>
<b>Expenditures:</b>			
Health:			
Personal Services	261,557	255,748	5,809
Materials and Supplies	51,695	34,369	17,326
Contractual Services	242,952	242,531	421
Other Expenditures	17,950	16,579	1,371
Capital Outlay	25,000	0	25,000
Total Expenditures	<u>599,154</u>	<u>549,227</u>	<u>49,927</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,354)	(76,654)	35,700
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	59,676	59,676
Total Other Financing Sources (Uses)	<u>0</u>	<u>59,676</u>	<u>59,676</u>
Net Change in Fund Balance	(112,354)	(16,978)	95,376
Fund Balance at Beginning of Year	121,109	121,109	0
Prior Year Encumbrances	195	195	0
Fund Balance at End of Year	<u>\$ 8,950</u>	<u>\$ 104,326</u>	<u>\$ 95,376</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**LAW LIBRARY RESOURCES FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 356,312	\$ 382,606	\$ 26,294
All Other Revenues	254	254	0
Total Revenues	<u>356,566</u>	<u>382,860</u>	<u>26,294</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	51,164	50,473	691
Materials and Supplies	102,330	75,099	27,231
Contractual Services	321,022	319,039	1,983
Other Expenditures	8,700	7,963	737
Capital Outlay	15,000	0	15,000
Total Expenditures	<u>498,216</u>	<u>452,574</u>	<u>45,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(141,650)	(69,714)	71,936
Fund Balance at Beginning of Year	347,283	347,283	0
Prior Year Encumbrances	52,175	52,175	0
Fund Balance at End of Year	<u>\$ 257,808</u>	<u>\$ 329,744</u>	<u>\$ 71,936</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**VETERAN'S MEMORIAL FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 0	\$ 1,555	\$ 1,555
Total Revenues	<u>0</u>	<u>1,555</u>	<u>1,555</u>
<b>Expenditures:</b>			
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	1,555	1,555
Fund Balance at Beginning of Year	1,711	1,711	0
Fund Balance at End of Year	<u>\$ 1,711</u>	<u>\$ 3,266</u>	<u>\$ 1,555</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**INDIGENT DRIVER INTERLOCK AND MONITORING FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 5,000	\$ 11,637	\$ 6,637
Total Revenues	<u>5,000</u>	<u>11,637</u>	<u>6,637</u>
<b>Expenditures:</b>			
Judicial:			
Contractual Services	55,000	0	55,000
Total Expenditures	<u>55,000</u>	<u>0</u>	<u>55,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(50,000)	11,637	61,637
Fund Balance at Beginning of Year	54,911	54,911	0
Fund Balance at End of Year	<u>\$ 4,911</u>	<u>\$ 66,548</u>	<u>\$ 61,637</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**PROBATION SUPERVISION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 78,500	\$ 87,292	\$ 8,792
All Other Revenues	0	186	186
Total Revenues	<u>78,500</u>	<u>87,478</u>	<u>8,978</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	24,000	14,099	9,901
Materials and Supplies	2,300	2,293	7
Contractual Services	<u>56,200</u>	<u>0</u>	<u>56,200</u>
Total Expenditures	<u>82,500</u>	<u>16,392</u>	<u>66,108</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,000)	71,086	75,086
Fund Balance at Beginning of Year	303,208	303,208	0
Fund Balance at End of Year	<u>\$ 299,208</u>	<u>\$ 374,294</u>	<u>\$ 75,086</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COMMON PLEAS MENTAL HEALTH GRANT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 25,000	\$ 26,250	\$ 1,250
Total Revenues	<u>25,000</u>	<u>26,250</u>	<u>1,250</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	63,370	48,933	14,437
Total Expenditures	<u>63,370</u>	<u>48,933</u>	<u>14,437</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(38,370)	(22,683)	15,687
Fund Balance at Beginning of Year	100,013	100,013	0
Fund Balance at End of Year	<u>\$ 61,643</u>	<u>\$ 77,330</u>	<u>\$ 15,687</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**PERMISSIVE TAX FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 450,000	\$ 496,903	\$ 46,903
Total Revenues	<u>450,000</u>	<u>496,903</u>	<u>46,903</u>
<b>Expenditures:</b>			
Public Works:			
Capital Outlay	984,959	677,539	307,420
Total Expenditures	<u>984,959</u>	<u>677,539</u>	<u>307,420</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(534,959)	(180,636)	354,323
Fund Balance at Beginning of Year	843,244	843,244	0
Prior Year Encumbrances	534,959	534,959	0
Fund Balance at End of Year	<u>\$ 843,244</u>	<u>\$ 1,197,567</u>	<u>\$ 354,323</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**DOMESTIC SHELTER FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 38,100	\$ 43,383	\$ 5,283
Total Revenues	<u>38,100</u>	<u>43,383</u>	<u>5,283</u>
<b>Expenditures:</b>			
Health:			
Contractual Services	38,100	20,279	17,821
Total Expenditures	<u>38,100</u>	<u>20,279</u>	<u>17,821</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	23,104	23,104
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 23,104</u>	<u>\$ 23,104</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**REAL ESTATE ASSESSMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 2,202,050	\$ 2,447,548	\$ 245,498
Licenses and Permits	0	5	5
All Other Revenues	0	5,007	5,007
Total Revenues	<u>2,202,050</u>	<u>2,452,560</u>	<u>250,510</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	929,336	573,463	355,873
Materials and Supplies	26,000	9,334	16,666
Contractual Services	2,938,653	2,230,456	708,197
Other Expenditures	42,000	4,747	37,253
Capital Outlay	15,000	1,580	13,420
Total Expenditures	<u>3,950,989</u>	<u>2,819,580</u>	<u>1,131,409</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,748,939)	(367,020)	1,381,919
Fund Balance at Beginning of Year	3,673,603	3,673,603	0
Prior Year Encumbrances	82,048	82,048	0
Fund Balance at End of Year	<u>\$ 2,006,712</u>	<u>\$ 3,388,631</u>	<u>\$ 1,381,919</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**CHILDREN'S SERVICES BOARD FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 3,288,064	\$ 3,661,986	\$ 373,922
All Other Revenues	45,657	68,882	23,225
Total Revenues	<u>3,333,721</u>	<u>3,730,868</u>	<u>397,147</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	2,670,405	2,659,456	10,949
Materials and Supplies	53,600	49,823	3,777
Contractual Services	5,384,186	4,861,728	522,458
Other Expenditures	305,355	298,557	6,798
Capital Outlay	73,718	71,568	2,150
Total Expenditures	<u>8,487,264</u>	<u>7,941,132</u>	<u>546,132</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,153,543)	(4,210,264)	943,279
<b>Other Financing Sources (Uses):</b>			
Transfers In	4,775,966	6,975,966	2,200,000
Total Other Financing Sources (Uses)	<u>4,775,966</u>	<u>6,975,966</u>	<u>2,200,000</u>
Net Change in Fund Balance	(377,577)	2,765,702	3,143,279
Fund Balance at Beginning of Year	401,751	401,751	0
Prior Year Encumbrances	10,530	10,530	0
Fund Balance at End of Year	<u>\$ 34,704</u>	<u>\$ 3,177,983</u>	<u>\$ 3,143,279</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**CRIME VICTIM GRANT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 90,035	\$ 84,232	\$ (5,803)
Total Revenues	<u>90,035</u>	<u>84,232</u>	<u>(5,803)</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	94,339	93,456	883
Materials and Supplies	340	339	1
Contractual Services	200	200	0
Other Expenditures	9,650	9,646	4
Capital Outlay	10,732	10,732	0
Total Expenditures	<u>115,261</u>	<u>114,373</u>	<u>888</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,226)	(30,141)	(4,915)
<b>Other Financing Sources (Uses):</b>			
Transfers In	21,892	31,892	10,000
Advances Out	(20,000)	(20,000)	0
Total Other Financing Sources (Uses)	<u>1,892</u>	<u>11,892</u>	<u>10,000</u>
Net Change in Fund Balance	(23,334)	(18,249)	5,085
Fund Balance at Beginning of Year	23,334	23,334	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 5,085</u>	<u>\$ 5,085</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**YOUTH SERVICES SUBSIDY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 930,078	\$ 968,074	\$ 37,996
Charges for Services	21,000	8,500	(12,500)
Fines and Forfeitures	863	862	(1)
All Other Revenues	101,886	116,857	14,971
Total Revenues	<u>1,053,827</u>	<u>1,094,293</u>	<u>40,466</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	1,909,339	1,799,592	109,747
Materials and Supplies	88,700	82,216	6,484
Contractual Services	692,455	463,410	229,045
Other Expenditures	7,642	2,722	4,920
Capital Outlay	34,458	3,889	30,569
Total Expenditures	<u>2,732,594</u>	<u>2,351,829</u>	<u>380,765</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,678,767)	(1,257,536)	421,231
<b>Other Financing Sources (Uses):</b>			
Transfers In	1,026,162	1,028,762	2,600
Total Other Financing Sources (Uses)	<u>1,026,162</u>	<u>1,028,762</u>	<u>2,600</u>
Net Change in Fund Balance	(652,605)	(228,774)	423,831
Fund Balance at Beginning of Year	1,449,549	1,449,549	0
Prior Year Encumbrances	33,555	33,555	0
Fund Balance at End of Year	<u>\$ 830,499</u>	<u>\$ 1,254,330</u>	<u>\$ 423,831</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**DELINQUENT REAL ESTATE TAX AND ASSESSMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 0	\$ 474,706	\$ 474,706
All Other Revenues	0	23,521	23,521
Total Revenues	<u>0</u>	<u>498,227</u>	<u>498,227</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	581,955	550,978	30,977
Materials and Supplies	3,050	809	2,241
Contractual Services	49,819	47,107	2,712
Other Expenditures	5,134	2,128	3,006
Capital Outlay	3,950	3,705	245
Total Expenditures	<u>643,908</u>	<u>604,727</u>	<u>39,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(643,908)	(106,500)	537,408
Fund Balance at Beginning of Year	1,130,656	1,130,656	0
Prior Year Encumbrances	98	98	0
Fund Balance at End of Year	<u>\$ 486,846</u>	<u>\$ 1,024,254</u>	<u>\$ 537,408</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**WC TECHNOLOGY CRIMES UNIT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Total Expenditures	0	0	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	300	300	0
Fund Balance at End of Year	<u>\$ 300</u>	<u>\$ 300</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COUNTY COURT PROBATION DEPARTMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 0	\$ 62,178	\$ 62,178
Total Revenues	<u>0</u>	<u>62,178</u>	<u>62,178</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	7,944	7,642	302
Materials and Supplies	<u>2,500</u>	<u>1,724</u>	<u>776</u>
Total Expenditures	<u>10,444</u>	<u>9,366</u>	<u>1,078</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,444)	52,812	63,256
Fund Balance at Beginning of Year	16,322	16,322	0
Prior Year Encumbrances	264	264	0
Fund Balance at End of Year	<u><u>\$ 6,142</u></u>	<u><u>\$ 69,398</u></u>	<u><u>\$ 63,256</u></u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**DONATIONS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Judicial:			
Other Expenditures	25	25	0
Total Expenditures	25	25	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25)	(25)	0
Fund Balance at Beginning of Year	25	25	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**MUNICIPAL VICTIM WITNESS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 75,000	\$ 75,000	\$ 0
All Other Revenues	339	339	0
Total Revenues	<u>75,339</u>	<u>75,339</u>	<u>0</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	<u>76,828</u>	<u>75,546</u>	<u>1,282</u>
Total Expenditures	<u>76,828</u>	<u>75,546</u>	<u>1,282</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,489)	(207)	1,282
Fund Balance at Beginning of Year	35,282	35,282	0
Fund Balance at End of Year	<u>\$ 33,793</u>	<u>\$ 35,075</u>	<u>\$ 1,282</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**WARREN COUNTY SOLID WASTE DISTRICT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 30,000	\$ 0	\$ (30,000)
Charges for Services	82,800	124,691	41,891
All Other Revenues	150	221	71
Total Revenues	<u>112,950</u>	<u>124,912</u>	<u>11,962</u>
<b>Expenditures:</b>			
Health:			
Personal Services	120,269	117,529	2,740
Materials and Supplies	27,475	17,953	9,522
Contractual Services	78,598	44,671	33,927
Other Expenditures	28,903	1,351	27,552
Capital Outlay	44,050	36,967	7,083
Total Expenditures	<u>299,295</u>	<u>218,471</u>	<u>80,824</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(186,345)	(93,559)	92,786
Fund Balance at Beginning of Year	1,418,822	1,418,822	0
Prior Year Encumbrances	41,500	41,500	0
Fund Balance at End of Year	<u>\$ 1,273,977</u>	<u>\$ 1,366,763</u>	<u>\$ 92,786</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**WORKFORCE INVESTMENT ACT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 680,652	\$ 684,541	\$ 3,889
All Other Revenues	7,562	7,587	25
Total Revenues	<u>688,214</u>	<u>692,128</u>	<u>3,914</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	454,647	446,030	8,617
Materials and Supplies	14,300	11,331	2,969
Contractual Services	320,829	301,955	18,874
Other Expenditures	7,200	5,307	1,893
Capital Outlay	22,500	22,230	270
Total Expenditures	<u>819,476</u>	<u>786,853</u>	<u>32,623</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(131,262)	(94,725)	36,537
Fund Balance at Beginning of Year	96,546	96,546	0
Prior Year Encumbrances	34,715	34,715	0
Fund Balance at End of Year	<u>\$ (1)</u>	<u>\$ 36,536</u>	<u>\$ 36,537</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**JOB TRAINING PARTNERSHIP ACT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 982	\$ 982
Total Revenues	<u>0</u>	<u>982</u>	<u>982</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	1,000	210	790
Contractual Services	900	900	0
Other Expenditures	<u>100</u>	<u>0</u>	<u>100</u>
Total Expenditures	<u>2,000</u>	<u>1,110</u>	<u>890</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,000)	(128)	1,872
Fund Balance at Beginning of Year	4,104	4,104	0
Fund Balance at End of Year	<u>\$ 2,104</u>	<u>\$ 3,976</u>	<u>\$ 1,872</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**PASS THROUGH GRANTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 248,162	\$ 248,162	\$ 0
Total Revenues	<u>248,162</u>	<u>248,162</u>	<u>0</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	248,162	248,162	0
Total Expenditures	<u>248,162</u>	<u>248,162</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COMMUNITY CORRECTIONS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 904,742	\$ 1,547,108	\$ 642,366
Charges for Services	402,000	527,251	125,251
All Other Revenue	2,500	3,929	1,429
Total Revenues	<u>1,309,242</u>	<u>2,078,288</u>	<u>769,046</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	889,170	696,469	192,701
Materials and Supplies	11,783	5,254	6,529
Contractual Services	873,718	835,019	38,699
Other Expenditures	30,547	25,610	4,937
Capital Outlay	62,662	58,353	4,309
Total Expenditures	<u>1,867,880</u>	<u>1,620,705</u>	<u>247,175</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(558,638)	457,583	1,016,221
<b>Other Financing Sources (Uses):</b>			
Transfers In	100,000	0	(100,000)
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>0</u>	<u>(100,000)</u>
Net Change in Fund Balance	(458,638)	457,583	916,221
Fund Balance at Beginning of Year	1,315,358	1,315,358	0
Prior Year Encumbrances	28,770	28,770	0
Fund Balance at End of Year	<u>\$ 885,490</u>	<u>\$ 1,801,711</u>	<u>\$ 916,221</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**CHILD SUPPORT ENFORCEMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 2,099,597	\$ 2,095,531	\$ (4,066)
Charges for Services	816,000	886,937	70,937
All Other Revenues	38,050	47,406	9,356
Total Revenues	<u>2,953,647</u>	<u>3,029,874</u>	<u>76,227</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	3,003,184	2,894,488	108,696
Materials and Supplies	66,000	46,108	19,892
Contractual Services	337,820	328,302	9,518
Other Expenditures	63,924	47,980	15,944
Capital Outlay	15,000	12,102	2,898
Total Expenditures	<u>3,485,928</u>	<u>3,328,980</u>	<u>156,948</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(532,281)	(299,106)	233,175
<b>Other Financing Sources (Uses):</b>			
Transfers In	248,314	248,428	114
Total Other Financing Sources (Uses)	<u>248,314</u>	<u>248,428</u>	<u>114</u>
Net Change in Fund Balance	(283,967)	(50,678)	233,289
Fund Balance at Beginning of Year	392,019	392,019	0
Prior Year Encumbrances	18,562	18,562	0
Fund Balance at End of Year	<u>\$ 126,614</u>	<u>\$ 359,903</u>	<u>\$ 233,289</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**EMERGENCY MANAGEMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 388,517	\$ 399,523	\$ 11,006
All Other Revenues	5,778	5,778	0
Total Revenues	<u>394,295</u>	<u>405,301</u>	<u>11,006</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	384,197	334,250	49,947
Materials and Supplies	12,060	5,667	6,393
Contractual Services	13,265	12,407	858
Other Expenditures	7,005	4,948	2,057
Capital Outlay	21,375	21,357	18
Total Expenditures	<u>437,902</u>	<u>378,629</u>	<u>59,273</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(43,607)	26,672	70,279
<b>Other Financing Sources (Uses):</b>			
Transfers In	34,030	34,030	0
Total Other Financing Sources (Uses)	<u>34,030</u>	<u>34,030</u>	<u>0</u>
Net Change in Fund Balance	(9,577)	60,702	70,279
Fund Balance at Beginning of Year	112,017	112,017	0
Prior Year Encumbrances	1,000	1,000	0
Fund Balance at End of Year	<u>\$ 103,440</u>	<u>\$ 173,719</u>	<u>\$ 70,279</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COMMUNITY DEVELOPMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 858,334	\$ 858,334	\$ 0
Charges for Services	2,500	2,500	0
All Other Revenues	98,179	98,179	0
Total Revenues	<u>959,013</u>	<u>959,013</u>	<u>0</u>
<b>Expenditures:</b>			
Community and Economic Development:			
Personal Services	90,605	84,353	6,252
Materials and Supplies	58,823	822	58,001
Contractual Services	3,300	2,957	343
Other Expenditures	85,900	79,230	6,670
Capital Outlay	919,995	827,368	92,627
Total Expenditures	<u>1,158,623</u>	<u>994,730</u>	<u>163,893</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(199,610)	(35,717)	163,893
<b>Other Financing Sources (Uses):</b>			
Advances Out	(170,618)	(170,618)	0
Total Other Financing Sources (Uses)	<u>(170,618)</u>	<u>(170,618)</u>	<u>0</u>
Net Change in Fund Balance	(370,228)	(206,335)	163,893
Fund Balance at Beginning of Year	436,031	436,031	0
Prior Year Encumbrances	86,113	86,113	0
Fund Balance at End of Year	<u>\$ 151,916</u>	<u>\$ 315,809</u>	<u>\$ 163,893</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**SHERIFF GRANTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 119,670	\$ 93,630	\$ (26,040)
Charges for Services	80,000	158,901	78,901
All Other Revenues	33,203	34,063	860
Total Revenues	<u>232,873</u>	<u>286,594</u>	<u>53,721</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	163,417	109,567	53,850
Materials and Supplies	12,665	10,686	1,979
Contractual Services	6,500	5,979	521
Other Expenditures	22,605	21,730	875
Capital Outlay	25,490	17,955	7,535
Total Expenditures	<u>230,677</u>	<u>165,917</u>	<u>64,760</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,196	120,677	118,481
<b>Other Financing Sources (Uses):</b>			
Advances In	0	30,000	30,000
Advances Out	(30,000)	(30,000)	0
Total Other Financing Sources (Uses)	<u>(30,000)</u>	<u>0</u>	<u>30,000</u>
Net Change in Fund Balance	(27,804)	120,677	148,481
Fund Balance at Beginning of Year	586,631	586,631	0
Fund Balance at End of Year	<u>\$ 558,827</u>	<u>\$ 707,308</u>	<u>\$ 148,481</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**INDIGENT GUARDIANSHIP FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 15,059	\$ 16,379	\$ 1,320
Total Revenues	<u>15,059</u>	<u>16,379</u>	<u>1,320</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	3,045	2,283	762
Contractual Services	<u>4,000</u>	<u>780</u>	<u>3,220</u>
Total Expenditures	<u>7,045</u>	<u>3,063</u>	<u>3,982</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,014	13,316	5,302
Fund Balance at Beginning of Year	144,742	144,742	0
Fund Balance at End of Year	<u>\$ 152,756</u>	<u>\$ 158,058</u>	<u>\$ 5,302</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**INDIGENT DRIVER FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 6,924	\$ 56,959	\$ 50,035
Total Revenues	<u>6,924</u>	<u>56,959</u>	<u>50,035</u>
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	14,534	14,534	0
Total Expenditures	<u>14,534</u>	<u>14,534</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,610)	42,425	50,035
Fund Balance at Beginning of Year	154,034	154,034	0
Prior Year Encumbrances	7,534	7,534	0
Fund Balance at End of Year	<u>\$ 153,958</u>	<u>\$ 203,993</u>	<u>\$ 50,035</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**DRUG LAW ENFORCEMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 3,000	\$ 7,138	\$ 4,138
Total Revenues	<u>3,000</u>	<u>7,138</u>	<u>4,138</u>
<b>Expenditures:</b>			
Public Safety:			
Materials and Supplies	6,000	1,194	4,806
Other Expenditures	5,000	0	5,000
Capital Outlay	<u>27,460</u>	<u>27,460</u>	<u>0</u>
Total Expenditures	<u>38,460</u>	<u>28,654</u>	<u>9,806</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(35,460)	(21,516)	13,944
Fund Balance at Beginning of Year	49,214	49,214	0
Prior Year Encumbrances	27,460	27,460	0
Fund Balance at End of Year	<u>\$ 41,214</u>	<u>\$ 55,158</u>	<u>\$ 13,944</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**LAW ENFORCEMENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 6,134	\$ 6,134
All Other Revenues	0	229	229
Total Revenues	<u>0</u>	<u>6,363</u>	<u>6,363</u>
<b>Expenditures:</b>			
Public Safety:			
Other Expenditures	21,060	677	20,383
Capital Outlay	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	<u>51,060</u>	<u>677</u>	<u>50,383</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(51,060)	5,686	56,746
Fund Balance at Beginning of Year	94,667	94,667	0
Fund Balance at End of Year	<u>\$ 43,607</u>	<u>\$ 100,353</u>	<u>\$ 56,746</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COURT COMPUTERIZATION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 10,000	\$ 10,000	\$ 0
Fines and Forfeitures	162,220	189,766	27,546
Total Revenues	<u>172,220</u>	<u>199,766</u>	<u>27,546</u>
<b>Expenditures:</b>			
Judicial:			
Materials and Supplies	29,300	1,159	28,141
Contractual Services	792,071	661,273	130,798
Capital Outlay	272,153	212,361	59,792
Total Expenditures	<u>1,093,524</u>	<u>874,793</u>	<u>218,731</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(921,304)	(675,027)	246,277
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	52,830	52,830
Total Other Financing Sources (Uses)	<u>0</u>	<u>52,830</u>	<u>52,830</u>
Net Change in Fund Balance	(921,304)	(622,197)	299,107
Fund Balance at Beginning of Year	853,400	853,400	0
Prior Year Encumbrances	705,982	705,982	0
Fund Balance at End of Year	<u>\$ 638,078</u>	<u>\$ 937,185</u>	<u>\$ 299,107</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COURTS SPECIAL PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 672	\$ 672	\$ 0
Fines and Forfeitures	324,581	368,600	44,019
All Other Revenues	0	89	89
Total Revenues	<u>325,253</u>	<u>369,361</u>	<u>44,108</u>
<b>Expenditures:</b>			
Judicial:			
Personal Services	10,526	3,946	6,580
Materials and Supplies	5,000	804	4,196
Contractual Services	792,486	111,153	681,333
Other Expenditures	6,500	3,309	3,191
Capital Outlay	35,270	22,770	12,500
Total Expenditures	<u>849,782</u>	<u>141,982</u>	<u>707,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(524,529)	227,379	751,908
Fund Balance at Beginning of Year	1,084,646	1,084,646	0
Prior Year Encumbrances	44,376	44,376	0
Fund Balance at End of Year	<u>\$ 604,493</u>	<u>\$ 1,356,401</u>	<u>\$ 751,908</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COGNITIVE INTERVENTION PROGRAM FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 40,406	\$ 31,641	\$ (8,765)
All Other Revenues	36,000	81,319	45,319
Total Revenues	<u>76,406</u>	<u>112,960</u>	<u>36,554</u>
<b>Expenditures:</b>			
Public Safety:			
Personal Services	36,726	29,554	7,172
Materials and Supplies	79,250	64,219	15,031
Contractual Services	26,040	11,363	14,677
Total Expenditures	<u>142,016</u>	<u>105,136</u>	<u>36,880</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(65,610)	7,824	73,434
Fund Balance at Beginning of Year	164,030	164,030	0
Fund Balance at End of Year	<u>\$ 98,420</u>	<u>\$ 171,854</u>	<u>\$ 73,434</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**HAZARDOUS MATERIALS EMERGENCY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Public Safety:			
Contractual Services	27,119	27,119	0
Total Expenditures	27,119	27,119	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(27,119)	(27,119)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	27,119	27,119	0
Total Other Financing Sources (Uses)	27,119	27,119	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**TACTICAL RESPONSE UNIT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 450	\$ 450
Total Revenues	<u>0</u>	<u>450</u>	<u>450</u>
<b>Expenditures:</b>			
Public Safety:			
Materials and Supplies	700	697	3
Other Expenditures	1,000	150	850
Capital Outlay	<u>2,150</u>	<u>1,772</u>	<u>378</u>
Total Expenditures	<u>3,850</u>	<u>2,619</u>	<u>1,231</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,850)	(2,169)	1,681
Fund Balance at Beginning of Year	6,464	6,464	0
Fund Balance at End of Year	<u>\$ 2,614</u>	<u>\$ 4,295</u>	<u>\$ 1,681</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**ENFORCEMENT AND EDUCATION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Fines and Forfeitures	\$ 0	\$ 9,293	\$ 9,293
Total Revenues	<u>0</u>	<u>9,293</u>	<u>9,293</u>
<b>Expenditures:</b>			
Public Safety:			
Capital Outlay	30,000	0	30,000
Total Expenditures	<u>30,000</u>	<u>0</u>	<u>30,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(30,000)	9,293	39,293
Fund Balance at Beginning of Year	70,100	70,100	0
Fund Balance at End of Year	<u>\$ 40,100</u>	<u>\$ 79,393</u>	<u>\$ 39,293</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**REHABILITATION GRANTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
All Other Revenues	\$ 3,465	\$ 13,465	\$ 10,000
Total Revenues	<u>3,465</u>	<u>13,465</u>	<u>10,000</u>
<b>Expenditures:</b>			
Human Services:			
Other Expenditures	70,578	22,200	48,378
Total Expenditures	<u>70,578</u>	<u>22,200</u>	<u>48,378</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(67,113)	(8,735)	58,378
Fund Balance at Beginning of Year	139,774	139,774	0
Fund Balance at End of Year	<u>\$ 72,661</u>	<u>\$ 131,039</u>	<u>\$ 58,378</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COUNTY TRANSIT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 86,360	\$ 506,168	\$ 419,808
Charges for Services	177,147	179,311	2,164
All Other Revenues	20,152	20,152	0
Total Revenues	<u>283,659</u>	<u>705,631</u>	<u>421,972</u>
<b>Expenditures:</b>			
Human Services:			
Materials and Supplies	130,300	90,687	39,613
Contractual Services	858,955	858,546	409
Other Expenditures	30,200	14,911	15,289
Capital Outlay	50,275	275	50,000
Total Expenditures	<u>1,069,730</u>	<u>964,419</u>	<u>105,311</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(786,071)	(258,788)	527,283
<b>Other Financing Sources (Uses):</b>			
Transfers In	400,000	400,000	0
Total Other Financing Sources (Uses)	<u>400,000</u>	<u>400,000</u>	<u>0</u>
Net Change in Fund Balance	(386,071)	141,212	527,283
Fund Balance at Beginning of Year	1,171,344	1,171,344	0
Prior Year Encumbrances	103,676	103,676	0
Fund Balance at End of Year	<u>\$ 888,949</u>	<u>\$ 1,416,232</u>	<u>\$ 527,283</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**RECORDER TECHNOLOGY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Charges for Services	\$ 125,000	\$ 131,449	\$ 6,449
Total Revenues	<u>125,000</u>	<u>131,449</u>	<u>6,449</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Personal Services	31,650	31,650	0
Materials and Supplies	5,658	5,458	200
Contractual Services	2,795	804	1,991
Other Expenditures	29,360	29,081	279
Capital Outlay	30,826	30,450	376
Total Expenditures	<u>100,289</u>	<u>97,443</u>	<u>2,846</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	24,711	34,006	9,295
Fund Balance at Beginning of Year	23,238	23,238	0
Prior Year Encumbrances	5,869	5,869	0
Fund Balance at End of Year	<u>\$ 53,818</u>	<u>\$ 63,113</u>	<u>\$ 9,295</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**BOARD OF ELECTIONS TECHNOLOGY FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 183,136	\$ 183,136
Charges for Services	0	20,345	20,345
Total Revenues	<u>0</u>	<u>203,481</u>	<u>203,481</u>
<b>Expenditures:</b>			
Legislative and Executive:			
Capital Outlay	24,000	23,939	61
Total Expenditures	<u>24,000</u>	<u>23,939</u>	<u>61</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(24,000)	179,542	203,542
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	500,000	500,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>500,000</u>	<u>500,000</u>
Net Change in Fund Balance	(24,000)	679,542	703,542
Fund Balance at Beginning of Year	750,613	750,613	0
Fund Balance at End of Year	<u>\$ 726,613</u>	<u>\$ 1,430,155</u>	<u>\$ 703,542</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**WORKFORCE INVESTMENT BOARD FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 601,627	\$ 307,475	\$ (294,152)
Total Revenues	<u>601,627</u>	<u>307,475</u>	<u>(294,152)</u>
<b>Expenditures:</b>			
Human Services:			
Personal Services	166,006	165,876	130
Materials and Supplies	5,803	5,803	0
Contractual Services	431,270	431,270	0
Other Expenditures	16,663	16,662	1
Total Expenditures	<u>619,742</u>	<u>619,611</u>	<u>131</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,115)	(312,136)	(294,021)
<b>Other Financing Sources (Uses):</b>			
Advances In	0	6,300	6,300
Advances Out	(4,800)	(11,100)	(6,300)
Total Other Financing Sources (Uses)	<u>(4,800)</u>	<u>(4,800)</u>	<u>0</u>
Net Change in Fund Balance	(22,915)	(316,936)	(294,021)
Fund Balance at Beginning of Year	18,690	18,690	0
Prior Year Encumbrances	4,225	4,225	0
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ (294,021)</u>	<u>\$ (294,021)</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**TAX INCREMENT FINANCING FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	1,736,756	1,736,756	0
Interest and Fiscal Charges	174,064	174,064	0
Total Expenditures	<u>1,910,820</u>	<u>1,910,820</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,910,820)	(1,910,820)	0
Fund Balance at Beginning of Year	5,515,189	5,515,189	0
Fund Balance at End of Year	<u>\$ 3,604,369</u>	<u>\$ 3,604,369</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**OPWC LOAN FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	112,716	112,716	0
Total Expenditures	112,716	112,716	0
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,716)	(112,716)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	112,716	112,716	0
Total Other Financing Sources (Uses)	112,716	112,716	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	\$ 0	\$ 0	\$ 0

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**RADIO SYSTEM BONDS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	805,000	805,000	0
Interest and Fiscal Charges	94,185	94,185	0
Total Expenditures	<u>899,185</u>	<u>899,185</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(899,185)	(899,185)	0
<b>Other Financing Sources (Uses):</b>			
Transfers In	899,185	899,185	0
Total Other Financing Sources (Uses)	<u>899,185</u>	<u>899,185</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**TAX INCREMENT DISTRICT REVENUE BOND FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Taxes	\$ 475,000	\$ 505,807	\$ 30,807
Intergovernmental Revenues	0	77,843	77,843
Total Revenues	<u>475,000</u>	<u>583,650</u>	<u>108,650</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	142,380	142,379	1
Total Expenditures	<u>192,380</u>	<u>192,379</u>	<u>1</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	282,620	391,271	108,651
Fund Balance at Beginning of Year	1,791,425	1,791,425	0
Fund Balance at End of Year	<u>\$ 2,074,045</u>	<u>\$ 2,182,696</u>	<u>\$ 108,651</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**SEWER EXTENSION PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Special Assessments	\$ 150,859	\$ 0	\$ (150,859)
Total Revenues	<u>150,859</u>	<u>0</u>	<u>(150,859)</u>
<b>Expenditures:</b>			
Capital Outlay	233,889	233,889	0
Total Expenditures	<u>233,889</u>	<u>233,889</u>	<u>0</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(83,030)	(233,889)	(150,859)
<b>Other Financing Sources (Uses):</b>			
Advances In	0	233,889	233,889
Proceeds From Bonds	83,030	0	(83,030)
Total Other Financing Sources (Uses)	<u>83,030</u>	<u>233,889</u>	<u>150,859</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**COUNTY CONSTRUCTION PROJECTS FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 0	\$ 303,100	\$ 303,100
All Other Revenues	0	899	899
Total Revenues	<u>0</u>	<u>303,999</u>	<u>303,999</u>
<b>Expenditures:</b>			
Capital Outlay	8,063,487	5,179,885	2,883,602
Total Expenditures	<u>8,063,487</u>	<u>5,179,885</u>	<u>2,883,602</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,063,487)	(4,875,886)	3,187,601
<b>Other Financing Sources (Uses):</b>			
Transfers In	0	8,343,000	8,343,000
Total Other Financing Sources (Uses)	<u>0</u>	<u>8,343,000</u>	<u>8,343,000</u>
Net Change in Fund Balance	(8,063,487)	3,467,114	11,530,601
Fund Balance at Beginning of Year	8,500,404	8,500,404	0
Prior Year Encumbrances	3,156,823	3,156,823	0
Fund Balance at End of Year	<u>\$ 3,593,740</u>	<u>\$ 15,124,341</u>	<u>\$ 11,530,601</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**AIRPORT CONSTRUCTION FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Intergovernmental Revenues	\$ 20,869	\$ 20,869	\$ 0
Total Revenues	<u>20,869</u>	<u>20,869</u>	<u>0</u>
<b>Expenditures:</b>			
Capital Outlay	485,079	459,310	25,769
Total Expenditures	<u>485,079</u>	<u>459,310</u>	<u>25,769</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(464,210)	(438,441)	25,769
<b>Other Financing Sources (Uses):</b>			
Transfers In	137,685	137,685	0
Advances In	0	44,717	44,717
Advances Out	(83,236)	(20,869)	62,367
Total Other Financing Sources (Uses)	<u>54,449</u>	<u>161,533</u>	<u>107,084</u>
Net Change in Fund Balance	(409,761)	(276,908)	132,853
Fund Balance at Beginning of Year	1,568,534	1,568,534	0
Fund Balance at End of Year	<u>\$ 1,158,773</u>	<u>\$ 1,291,626</u>	<u>\$ 132,853</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**REDEVELOPMENT TAX EQUIVALENT FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Capital Outlay	170,290	7,661	162,629
Total Expenditures	170,290	7,661	162,629
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(170,290)	(7,661)	162,629
Fund Balance at Beginning of Year	283,003	283,003	0
Prior Year Encumbrances	290	290	0
Fund Balance at End of Year	<u>\$ 113,003</u>	<u>\$ 275,632</u>	<u>\$ 162,629</u>

**WARREN COUNTY, OHIO**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**NONMAJOR PERMANENT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**SCHEURER-SMITH TRUST FUND**

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>			
Total Revenues	\$ 0	\$ 0	\$ 0
<b>Expenditures:</b>			
Human Services:			
Other Expenditures	18,902	18,902	0
Total Expenditures	18,902	18,902	0
Excess (Deficiency) of			
Revenues Over (Under) Expenditures	(18,902)	(18,902)	0
Fund Balance at Beginning of Year	24,707	24,707	0
Prior Year Encumbrances	18,902	18,902	0
Fund Balance at End of Year	\$ 24,707	\$ 24,707	\$ 0

## **WARREN COUNTY, OHIO**

### ***Nonmajor Enterprise Funds***

The enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises whereby the intent of the governing body is that the cost of providing services is primarily financed and recovered through user charges.

#### **Storm Water Fund**

This fund is used to account for the operation of the County's Storm Water Management Plan in compliance with the federally mandated National Pollution Discharge Elimination System (NPDES) Phase II program.

#### **Communications Rotary Fund**

This fund is used to account for communications maintenance services provided to various county departments and other governmental units. Users are billed for costs incurred.

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
**DECEMBER 31, 2016**

	Business-Type Activities - Enterprise Funds		Total
	Storm Water	Communications Rotary	
<b>Assets:</b>			
<b>Current Assets:</b>			
Cash and Cash Equivalents	\$ 406,083	\$ 184,527	\$ 590,610
Receivables:			
Intergovernmental	0	12,798	12,798
Special Assessments	239,358	0	239,358
Due from Other Funds	0	2,361	2,361
<b>Total Current Assets</b>	<b>645,441</b>	<b>199,686</b>	<b>845,127</b>
<b>Noncurrent Assets:</b>			
Net Pension Asset	380	0	380
<b>Total Noncurrent Assets</b>	<b>380</b>	<b>0</b>	<b>380</b>
<b>Total Assets</b>	<b>645,821</b>	<b>199,686</b>	<b>845,507</b>
<b>Deferred Outflows of Resources:</b>			
Pension	48,668	0	48,668
<b>Liabilities:</b>			
<b>Current Liabilities:</b>			
Accounts Payable	0	1,810	1,810
Accrued Wages and Benefits Payable	780	0	780
Intergovernmental Payable	8,646	0	8,646
Due to Other Funds	315	0	315
<b>Total Current Liabilities</b>	<b>9,741</b>	<b>1,810</b>	<b>11,551</b>
<b>Noncurrent Liabilities</b>			
Compensated Absences Payable	1,204	0	1,204
Net Pension Liability	106,859	0	106,859
<b>Total Noncurrent Liabilities</b>	<b>108,063</b>	<b>0</b>	<b>108,063</b>
<b>Total Liabilities</b>	<b>117,804</b>	<b>1,810</b>	<b>119,614</b>
<b>Deferred Inflows of Resources:</b>			
Pension	2,357	0	2,357
<b>Net Position:</b>			
Unrestricted	574,328	197,876	772,204
<b>Total Net Position</b>	<b>\$ 574,328</b>	<b>\$ 197,876</b>	<b>\$ 772,204</b>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**NONMAJOR PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

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	Business-Type Activities - Enterprise Funds		Total
	Storm Water	Communications Rotary	
<b>Operating Revenues:</b>			
Charges for Services	\$ 0	\$ 81,961	\$ 81,961
Other Operating Revenue	261,778	0	261,778
Total Operating Revenues	<u>261,778</u>	<u>81,961</u>	<u>343,739</u>
<b>Operating Expenses:</b>			
Personal Services	136,237	0	136,237
Contractual Services	183,101	2,991	186,092
Materials and Supplies	2,290	35,069	37,359
Depreciation	2,480	0	2,480
Other Operating Expenses	621	0	621
Total Operating Expenses	<u>324,729</u>	<u>38,060</u>	<u>362,789</u>
Change in Net Position	(62,951)	43,901	(19,050)
<b>Net Position Beginning of Year</b>	<u>637,279</u>	<u>153,975</u>	<u>791,254</u>
<b>Net Position End of Year</b>	<u>\$ 574,328</u>	<u>\$ 197,876</u>	<u>\$ 772,204</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Business-Type Activities - Enterprise Funds		
	Storm Water	Communications Rotary	Total
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 255,823	\$ 67,889	\$ 323,712
Cash Payments for Goods and Services	(177,603)	(37,243)	(214,846)
Cash Payments to Employees	(135,744)	0	(135,744)
Net Cash Provided (Used) by Operating Activities	<u>(57,524)</u>	<u>30,646</u>	<u>(26,878)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(57,524)	30,646	(26,878)
Cash and Cash Equivalents at Beginning of Year	463,607	153,881	617,488
Cash and Cash Equivalents at End of Year	<u>\$ 406,083</u>	<u>\$ 184,527</u>	<u>\$ 590,610</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ (62,951)	\$ 43,901	\$ (19,050)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	2,480	0	2,480
Changes in Assets and Liabilities:			
(Increase) Decrease in Due from Other Funds	0	(2,094)	(2,094)
(Increase) Decrease in Intergovernmental Receivables	0	(11,978)	(11,978)
(Increase) Decrease in Special Assessment Receivable	(5,955)	0	(5,955)
(Increase) Decrease in Net Pension Asset	(380)	0	(380)
(Increase) Decrease in Deferred Outflows - Pension	(36,333)	0	(36,333)
Increase (Decrease) in Accounts Payable	(117)	817	700
Increase (Decrease) in Accrued Wages and Benefits	(6,079)	0	(6,079)
Increase (Decrease) in Due to Other Funds	(108)	0	(108)
Increase (Decrease) in Intergovernmental Payables	7,587	0	7,587
Increase (Decrease) in Compensated Absences	(602)	0	(602)
Increase (Decrease) in Net Pension Liability	43,687	0	43,687
Increase (Decrease) in Deferred Inflows - Pension	1,247	0	1,247
Total Adjustments	<u>5,427</u>	<u>(13,255)</u>	<u>(7,828)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (57,524)</u>	<u>\$ 30,646</u>	<u>\$ (26,878)</u>

## **WARREN COUNTY, OHIO**

### ***Internal Service Funds***

The internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

#### **Vehicle Maintenance Fund**

To account for vehicle maintenance services provided to various County departments and other governmental units. Users are billed for costs incurred.

#### **Health Insurance Fund**

To account for claims and administration of the health insurance program for covered County employees and eligible dependents. County departments are billed according to the employee's family or marital status.

#### **Workers' Compensation Self Insurance Fund**

To account for the accumulation and allocation of costs associated with self-insured workers' compensation costs incurred by the county.

#### **Property and Casualty Insurance Fund**

To account for the accumulation and allocation of premiums, deductibles and risk management fees associated with the property and casualty insurance of the County.

#### **Gasoline Fund**

To account for the centralized purchase of gas and corresponding charge backs to departments and other government units based on use.

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**DECEMBER 31, 2016**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
<b>Assets:</b>				
<i>Current Assets:</i>				
Cash and Cash Equivalents	\$ 391,157	\$ 4,924,201	\$ 1,179,272	\$ 1,158,106
<i>Receivables:</i>				
Accounts	242	63,693	0	0
Intergovernmental	4,038	0	20,517	0
Due from Other Funds	32,528	0	519,636	0
Inventory of Supplies at Cost	0	0	0	0
Prepaid Items	0	0	0	87,847
<i>Total Current Assets</i>	<u>427,965</u>	<u>4,987,894</u>	<u>1,719,425</u>	<u>1,245,953</u>
<i>Non Current Assets:</i>				
Net Pension Asset	35	177	177	0
Depreciable Capital Assets, Net	31,868	0	0	0
<i>Total Non Current Assets</i>	<u>31,903</u>	<u>177</u>	<u>177</u>	<u>0</u>
<b>Total Assets</b>	<u>459,868</u>	<u>4,988,071</u>	<u>1,719,602</u>	<u>1,245,953</u>
<b>Deferred Outflows of Resources:</b>				
Pension	5,243	25,276	25,276	0
<b>Liabilities:</b>				
<i>Current Liabilities:</i>				
Accounts Payable	24,508	23,232	3,150	823
Accrued Wages and Benefits Payable	888	952	952	0
Intergovernmental Payable	133	773	147	0
Claims Payable	0	662,316	0	0
Due to Other Funds	0	211	0	0
<i>Total Current Liabilities</i>	<u>25,529</u>	<u>687,484</u>	<u>4,249</u>	<u>823</u>
<i>Long Term Liabilities:</i>				
Compensated Absences Payable	0	12,085	12,091	0
Net Pension Liability	13,854	62,961	62,961	0
<i>Total Long Term Liabilities</i>	<u>13,854</u>	<u>75,046</u>	<u>75,052</u>	<u>0</u>
<b>Total Liabilities</b>	<u>39,383</u>	<u>762,530</u>	<u>79,301</u>	<u>823</u>
<b>Deferred Inflows of Resources:</b>				
Pension	287	1,330	1,330	0
<b>Net Position:</b>				
Net Investment in Capital Assets	31,868	0	0	0
Unrestricted	393,573	4,249,487	1,664,247	1,245,130
<b>Total Net Position</b>	<u>\$ 425,441</u>	<u>\$ 4,249,487</u>	<u>\$ 1,664,247</u>	<u>\$ 1,245,130</u>

<u>Gasoline</u>	<u>Total</u>
\$ 200,001	\$ 7,852,737
1,201	65,136
2,830	27,385
45,862	598,026
21,203	21,203
0	87,847
<u>271,097</u>	<u>8,652,334</u>
0	389
0	31,868
0	32,257
<u>271,097</u>	<u>8,684,591</u>
<u>0</u>	<u>55,795</u>
41,655	93,368
0	2,792
0	1,053
0	662,316
0	211
<u>41,655</u>	<u>759,740</u>
0	24,176
0	139,776
0	163,952
<u>41,655</u>	<u>923,692</u>
<u>0</u>	<u>2,947</u>
0	31,868
229,442	7,781,879
<u>\$ 229,442</u>	<u>\$ 7,813,747</u>

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Vehicle Maintenance	Health Insurance	Workers' Compensation Self Insurance	Property and Casualty Insurance
<b>Operating Revenues:</b>				
Charges for Services	\$ 447,471	\$ 9,476,160	\$ 540,353	\$ 99,873
Other Operating Revenue	4,137	261,508	1,609	0
<b>Total Operating Revenues</b>	<u>451,608</u>	<u>9,737,668</u>	<u>541,962</u>	<u>99,873</u>
<b>Operating Expenses:</b>				
Personal Services	12,564	302,741	317,230	0
Materials and Supplies	298,105	963	0	0
Contractual Services	113,460	842,091	199,745	347,029
Depreciation	4,869	0	0	0
Health Insurance Claims	0	8,147,921	0	0
Other Operating Expenses	176	630,076	0	823
<b>Total Operating Expenses</b>	<u>429,174</u>	<u>9,923,792</u>	<u>516,975</u>	<u>347,852</u>
Change in Net Position	22,434	(186,124)	24,987	(247,979)
Net Position Beginning of Year	<u>403,007</u>	<u>4,435,611</u>	<u>1,639,260</u>	<u>1,493,109</u>
Net Position End of Year	<u>\$ 425,441</u>	<u>\$ 4,249,487</u>	<u>\$ 1,664,247</u>	<u>\$ 1,245,130</u>

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Gasoline	Total
\$ 593,942	\$ 11,157,799
0	267,254
593,942	11,425,053
0	632,535
559,594	858,662
1,838	1,504,163
0	4,869
0	8,147,921
0	631,075
561,432	11,779,225
32,510	(354,172)
196,932	8,167,919
\$ 229,442	\$ 7,813,747

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Vehicle Maintenance	Health Insurance	Worker's Compensation Self Insurance
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$ 437,785	\$ 9,887,029	\$ 464,702
Cash Payments for Goods and Services	(406,516)	(9,624,780)	(226,902)
Cash Payments to Employees	(11,400)	(299,737)	(313,627)
Net Cash Provided (Used) by Operating Activities	<u>19,869</u>	<u>(37,488)</u>	<u>(75,827)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	19,869	(37,488)	(75,827)
Cash and Cash Equivalents at Beginning of Year	371,288	4,961,689	1,255,099
Cash and Cash Equivalents at End of Year	<u>\$ 391,157</u>	<u>\$ 4,924,201</u>	<u>\$ 1,179,272</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash</u>			
<u>Provided (Used) by Operating Activities:</u>			
Operating Income (Loss)	\$ 22,434	\$ (186,124)	\$ 24,987
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Depreciation Expense	4,869	0	0
Changes in Assets and Liabilities:			
(Increase) Decrease in Accounts Receivable	(242)	32,855	0
(Increase) Decrease in Due from Other Funds	(16,421)	0	(78,708)
(Increase) Decrease in Intergovernmental Receivables	2,166	0	1,448
(Increase) Decrease in Prepaid Items	0	0	0
(Increase) Decrease in Inventory	0	0	0
(Increase) Decrease in Net Pension Asset	(35)	(177)	(177)
(Increase) Decrease in Deferred Outflows - Pension	(3,316)	(16,966)	(16,966)
Increase (Decrease) in Accounts Payable	5,899	18,874	1,050
Increase (Decrease) in Accrued Wages and Benefits	356	(1,470)	(1,470)
Increase (Decrease) in Due to Other Funds	0	(60)	0
Increase (Decrease) in Intergovernmental Payables	58	(48,672)	(28,434)
Increase (Decrease) in Claims Payable	0	141,808	0
Increase (Decrease) in Compensated Absences	0	1,462	1,461
Increase (Decrease) in Net Pension Liability	3,987	20,400	20,400
Increase (Decrease) in Deferred Inflows - Pension	114	582	582
Total Adjustments	<u>(2,565)</u>	<u>148,636</u>	<u>(100,814)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 19,869</u>	<u>\$ (37,488)</u>	<u>\$ (75,827)</u>

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Property and Casualty Insurance	Gasoline	Totals
\$ 99,873	\$ 587,331	\$ 11,476,720
(387,159)	(581,803)	(11,227,160)
0	0	(624,764)
<u>(287,286)</u>	<u>5,528</u>	<u>(375,204)</u>
(287,286)	5,528	(375,204)
1,445,392	194,473	8,227,941
<u>\$ 1,158,106</u>	<u>\$ 200,001</u>	<u>\$ 7,852,737</u>

\$ (247,979)    \$ 32,510    \$ (354,172)

0	0	4,869
0	(1,201)	31,412
0	(4,492)	(99,621)
0	(918)	2,696
(1,568)	0	(1,568)
0	1,042	1,042
0	0	(389)
0	0	(37,248)
(37,739)	(21,413)	(33,329)
0	0	(2,584)
0	0	(60)
0	0	(77,048)
0	0	141,808
0	0	2,923
0	0	44,787
0	0	1,278
<u>(39,307)</u>	<u>(26,982)</u>	<u>(21,032)</u>
<u>\$ (287,286)</u>	<u>\$ 5,528</u>	<u>\$ (375,204)</u>



## **WARREN COUNTY, OHIO**

### ***Fiduciary Funds***

The Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

### ***Agency Funds***

#### **Employees Retirement Fund**

To account for the accumulation of the employer's share of contributions until remitted to State OPERS.

#### **Townships, Corporations, Schools, Special Districts, Libraries Fund**

To maintain and account for distributions of various revenue sources to subdivisions within the County.

#### **Undivided Water and Sewer Revenue Fund**

To account for the undivided water and sewer billing deposits to be distributed to the Water and Sewer Funds.

#### **Payroll Fund**

To maintain and account for the accumulation of payroll withholdings until payment is remitted to third parties.

#### **Undivided General Tax, Tangible Personal Property Tax, County Lodging Tax, Advance Estate Tax Fund**

These various and separate funds maintain and account for the accumulation and disbursement of taxes for real property, intangible property, estate tax and hotel lodging tax.

#### **Local Government Fund**

To maintain and account for the accumulation and disbursement of State revenue sharing monies.

#### **Gasoline Tax Fund**

To maintain and account for the accumulation and disbursement of gasoline tax collections.

#### **Motor Vehicle License Fund**

To maintain and account for the accumulation and disbursement of automobile license and registration fee collection.

#### **Trailer Tax Fund**

To maintain and account for the accumulation and disbursement of mobile home tax collections.

#### **Undivided Interest Fund**

To maintain and account for the accumulation and disbursement of the County's investment earnings.

(Continued)

## **WARREN COUNTY, OHIO**

### **Agency Funds**

#### **Non-Entity Holdings Fund**

To account for funds held for various separate agencies, boards and commissions where the County serves as fiscal agent only.

#### **Clerk of Courts, Common Pleas Court-Probate Court, Child Support Enforcement Agency, County Court, Juvenile Court, Prosecuting Attorney, Sheriff Fund**

These various and separate funds maintain and account for court fees, alimony, child support, restitution, boarding home fees, donations, funds held in escrow and other similar resources and uses. These funds are held in segregated cash accounts outside of the County treasury.

#### **WIA Pass Through to Butler/Clermont Fund**

To maintain and account for the accumulation and disbursement of funds received from ODJFS that are passed through to Butler and Clermont Counties.

#### **Other Agency Funds**

To maintain and account for resources and uses for taxes, escrowed monies, licenses, estates and similar revenue sources. The following funds represent the less significant agency funds of the County.

**Trailer (Like Real Estate) Tax**

**Cigarette Tax**

**Undivided Wireless 911 Government Assist**

**Real Estate Advance**

**Life Insurance**

**State**

**Miami Conservancy District**

**Ohio Elections Commission**

**Sewer Rotary**

**Outside Entity Flowthru**

**Unidentified Deposits**

**Payment in Lieu of Taxes**

**Escrow Rotary**

**Undivided Income Tax – Real Property**

**Zoning Board**

**Undivided Federal and State Forfeitures**

**Refundable Deposits**

**Court Ordered Sheriff Sales**

**Undivided Drug Task Force Seizures**

**Sheriff Lost/Abandoned Property**

**Massie Wayne Capacity Fees**

**Non Participant Rotary**

**Forfeited Land**

**Forfeited Land Excess Sale Proceeds**

**Housing Trust Authority**

**Recorder's Escrow Rotary**

**Sex Offender Registration Fee**

**Undivided Sheriff Web Check Fee**

**Undivided Indigent Fees**

**Municipal ORD Violation Indigent**

**New Undivided Auction Proceeds**

**Undivided Evidence Sheriff**

**Water Department**

**Dog and Kennel**

**Engineer**

**Mary Haven**

**Building Inspection**

**Tax Maps**

**Recorder**

**Board of Elections**

**Records Center**

**Licensing**

**Real Estate**

**Treasurer**

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Employees Retirement</b>				
Assets				
Cash and Cash Equivalents	\$2,670	\$9,392,854	(\$9,042,551)	\$352,973
Total Assets	<u>\$2,670</u>	<u>\$9,392,854</u>	<u>(\$9,042,551)</u>	<u>\$352,973</u>
Liabilities				
Payroll Withholding	\$2,670	\$9,392,854	(\$9,042,551)	\$352,973
Total Liabilities	<u>\$2,670</u>	<u>\$9,392,854</u>	<u>(\$9,042,551)</u>	<u>\$352,973</u>
<b>Townships</b>				
Assets				
Cash and Cash Equivalents	\$0	\$50,895,695	(\$50,895,695)	\$0
Total Assets	<u>\$0</u>	<u>\$50,895,695</u>	<u>(\$50,895,695)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$50,895,695	(\$50,895,695)	\$0
Total Liabilities	<u>\$0</u>	<u>\$50,895,695</u>	<u>(\$50,895,695)</u>	<u>\$0</u>
<b>Corporations</b>				
Assets				
Cash and Cash Equivalents	\$0	\$27,019,154	(\$27,019,154)	\$0
Total Assets	<u>\$0</u>	<u>\$27,019,154</u>	<u>(\$27,019,154)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$27,019,154	(\$27,019,154)	\$0
Total Liabilities	<u>\$0</u>	<u>\$27,019,154</u>	<u>(\$27,019,154)</u>	<u>\$0</u>
<b>Undivided Water and Sewer Revenue</b>				
Assets				
Cash and Cash Equivalents	\$239,887	\$30,480,776	(\$30,479,033)	\$241,630
Total Assets	<u>\$239,887</u>	<u>\$30,480,776</u>	<u>(\$30,479,033)</u>	<u>\$241,630</u>
Liabilities				
Unapportioned Monies	\$239,887	\$30,480,776	(\$30,479,033)	\$241,630
Total Liabilities	<u>\$239,887</u>	<u>\$30,480,776</u>	<u>(\$30,479,033)</u>	<u>\$241,630</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Payroll</b>				
Assets				
Cash and Cash Equivalents	\$217,981	\$66,698,363	(\$66,399,478)	\$516,866
Total Assets	<u>\$217,981</u>	<u>\$66,698,363</u>	<u>(\$66,399,478)</u>	<u>\$516,866</u>
Liabilities				
Payroll Withholding	\$217,981	\$66,698,363	(\$66,399,478)	\$516,866
Total Liabilities	<u>\$217,981</u>	<u>\$66,698,363</u>	<u>(\$66,399,478)</u>	<u>\$516,866</u>
<b>Schools</b>				
Assets				
Cash and Cash Equivalents	\$0	\$240,897,279	(\$240,897,279)	\$0
Total Assets	<u>\$0</u>	<u>\$240,897,279</u>	<u>(\$240,897,279)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$240,897,279	(\$240,897,279)	\$0
Total Liabilities	<u>\$0</u>	<u>\$240,897,279</u>	<u>(\$240,897,279)</u>	<u>\$0</u>
<b>Undivided General Tax</b>				
Assets				
Cash and Cash Equivalents	\$4,698,106	\$377,426,206	(\$378,228,138)	\$3,896,174
Taxes Receivable	327,496,421	341,499,931	(327,496,421)	341,499,931
Total Assets	<u>\$332,194,527</u>	<u>\$718,926,137</u>	<u>(\$705,724,559)</u>	<u>\$345,396,105</u>
Liabilities				
Intergovernmental Payables	\$327,496,421	\$341,499,931	(\$327,496,421)	\$341,499,931
Unapportioned Monies	4,698,106	377,426,206	(378,228,138)	3,896,174
Total Liabilities	<u>\$332,194,527</u>	<u>\$718,926,137</u>	<u>(\$705,724,559)</u>	<u>\$345,396,105</u>
<b>Tangible Personal Tax</b>				
Assets				
Cash and Cash Equivalents	\$0	\$42,368	(\$5,682)	\$36,686
Total Assets	<u>\$0</u>	<u>\$42,368</u>	<u>(\$5,682)</u>	<u>\$36,686</u>
Liabilities				
Unapportioned Monies	\$0	\$42,368	(\$5,682)	\$36,686
Total Liabilities	<u>\$0</u>	<u>\$42,368</u>	<u>(\$5,682)</u>	<u>\$36,686</u>
<b>Trailer (Like Real Estate) Tax</b>				
Assets				
Cash and Cash Equivalents	\$8,983	\$85,656	(\$84,577)	\$10,062
Total Assets	<u>\$8,983</u>	<u>\$85,656</u>	<u>(\$84,577)</u>	<u>\$10,062</u>
Liabilities				
Unapportioned Monies	\$8,983	\$85,656	(\$84,577)	\$10,062
Total Liabilities	<u>\$8,983</u>	<u>\$85,656</u>	<u>(\$84,577)</u>	<u>\$10,062</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Local Government</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,981,717	(\$3,981,717)	\$0
Total Assets	<u>\$0</u>	<u>\$3,981,717</u>	<u>(\$3,981,717)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,981,717	(\$3,981,717)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,981,717</u>	<u>(\$3,981,717)</u>	<u>\$0</u>
<b>Special Districts</b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,395,797	(\$1,395,797)	\$0
Total Assets	<u>\$0</u>	<u>\$1,395,797</u>	<u>(\$1,395,797)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$1,395,797	(\$1,395,797)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,395,797</u>	<u>(\$1,395,797)</u>	<u>\$0</u>
<b>Cigarette Tax</b>				
Assets				
Cash and Cash Equivalents	\$28	\$17,669	(\$17,474)	\$223
Total Assets	<u>\$28</u>	<u>\$17,669</u>	<u>(\$17,474)</u>	<u>\$223</u>
Liabilities				
Unapportioned Monies	\$28	\$17,669	(\$17,474)	\$223
Total Liabilities	<u>\$28</u>	<u>\$17,669</u>	<u>(\$17,474)</u>	<u>\$223</u>
<b>Gasoline Tax</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,671,452	(\$3,671,452)	\$0
Total Assets	<u>\$0</u>	<u>\$3,671,452</u>	<u>(\$3,671,452)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$3,671,452	(\$3,671,452)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,671,452</u>	<u>(\$3,671,452)</u>	<u>\$0</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Undivided Wireless 911 Government Assist</b>				
Assets				
Cash and Cash Equivalents	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Assets	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$435,272)</u>	<u>\$11,006</u>
Liabilities				
Unapportioned Monies	\$11,006	\$435,272	(\$435,272)	\$11,006
Total Liabilities	<u>\$11,006</u>	<u>\$435,272</u>	<u>(\$435,272)</u>	<u>\$11,006</u>
<b>Motor Vehicle License</b>				
Assets				
Cash and Cash Equivalents	\$0	\$8,493,983	(\$8,493,983)	\$0
Total Assets	<u>\$0</u>	<u>\$8,493,983</u>	<u>(\$8,493,983)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,493,983	(\$8,493,983)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,493,983</u>	<u>(\$8,493,983)</u>	<u>\$0</u>
<b>County Lodging Tax</b>				
Assets				
Cash and Cash Equivalents	\$105,181	\$2,554,742	(\$2,511,039)	\$148,884
Total Assets	<u>\$105,181</u>	<u>\$2,554,742</u>	<u>(\$2,511,039)</u>	<u>\$148,884</u>
Liabilities				
Unapportioned Monies	\$105,181	\$2,554,742	(\$2,511,039)	\$148,884
Total Liabilities	<u>\$105,181</u>	<u>\$2,554,742</u>	<u>(\$2,511,039)</u>	<u>\$148,884</u>
<b>Real Estate Advance</b>				
Assets				
Cash and Cash Equivalents	\$0	\$24,298	(\$4,711)	\$19,587
Total Assets	<u>\$0</u>	<u>\$24,298</u>	<u>(\$4,711)</u>	<u>\$19,587</u>
Liabilities				
Unapportioned Monies	\$0	\$24,298	(\$4,711)	\$19,587
Total Liabilities	<u>\$0</u>	<u>\$24,298</u>	<u>(\$4,711)</u>	<u>\$19,587</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Trailer Tax</b>				
Assets				
Cash and Cash Equivalents	\$2,811	\$17,479	(\$19,197)	\$1,093
Total Assets	<u>\$2,811</u>	<u>\$17,479</u>	<u>(\$19,197)</u>	<u>\$1,093</u>
Liabilities				
Unapportioned Monies	\$2,811	\$17,479	(\$19,197)	\$1,093
Total Liabilities	<u>\$2,811</u>	<u>\$17,479</u>	<u>(\$19,197)</u>	<u>\$1,093</u>
<b>Life Insurance</b>				
Assets				
Cash and Cash Equivalents	\$11,052	\$115,840	(\$111,981)	\$14,911
Total Assets	<u>\$11,052</u>	<u>\$115,840</u>	<u>(\$111,981)</u>	<u>\$14,911</u>
Liabilities				
Payroll Withholding	\$11,052	\$115,840	(\$111,981)	\$14,911
Total Liabilities	<u>\$11,052</u>	<u>\$115,840</u>	<u>(\$111,981)</u>	<u>\$14,911</u>
<b>Libraries</b>				
Assets				
Cash and Cash Equivalents	\$0	\$8,834,029	(\$8,834,029)	\$0
Total Assets	<u>\$0</u>	<u>\$8,834,029</u>	<u>(\$8,834,029)</u>	<u>\$0</u>
Liabilities				
Unapportioned Monies	\$0	\$8,834,029	(\$8,834,029)	\$0
Total Liabilities	<u>\$0</u>	<u>\$8,834,029</u>	<u>(\$8,834,029)</u>	<u>\$0</u>
<b>State</b>				
Assets				
Cash and Cash Equivalents	\$2,634	\$46,215	(\$45,107)	\$3,742
Total Assets	<u>\$2,634</u>	<u>\$46,215</u>	<u>(\$45,107)</u>	<u>\$3,742</u>
Liabilities				
Unapportioned Monies	\$2,634	\$46,215	(\$45,107)	\$3,742
Total Liabilities	<u>\$2,634</u>	<u>\$46,215</u>	<u>(\$45,107)</u>	<u>\$3,742</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Miami Conservancy District</b>				
Assets				
Cash and Cash Equivalents	\$18,051	\$0	\$0	\$18,051
Total Assets	\$18,051	\$0	\$0	\$18,051
Liabilities				
Unapportioned Monies	\$18,051	\$0	\$0	\$18,051
Total Liabilities	\$18,051	\$0	\$0	\$18,051
<b>Advance Estate Tax</b>				
Assets				
Cash and Cash Equivalents	\$17,193	\$155,563	(\$47,644)	\$125,112
Total Assets	\$17,193	\$155,563	(\$47,644)	\$125,112
Liabilities				
Unapportioned Monies	\$17,193	\$155,563	(\$47,644)	\$125,112
Total Liabilities	\$17,193	\$155,563	(\$47,644)	\$125,112
<b>Undivided Interest</b>				
Assets				
Cash and Cash Equivalents	\$0	\$2,028,924	(\$2,028,924)	\$0
Total Assets	\$0	\$2,028,924	(\$2,028,924)	\$0
Liabilities				
Unapportioned Monies	\$0	\$2,028,924	(\$2,028,924)	\$0
Total Liabilities	\$0	\$2,028,924	(\$2,028,924)	\$0
<b>Ohio Elections Commission</b>				
Assets				
Cash and Cash Equivalents	\$0	\$40	(\$40)	\$0
Total Assets	\$0	\$40	(\$40)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$40	(\$40)	\$0
Total Liabilities	\$0	\$40	(\$40)	\$0

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Sewer Rotary</b>				
Assets				
Cash and Cash Equivalents	\$36,945	\$649,359	(\$624,411)	\$61,893
Total Assets	<u>\$36,945</u>	<u>\$649,359</u>	<u>(\$624,411)</u>	<u>\$61,893</u>
Liabilities				
Deposits Held Due to Others	\$36,945	\$649,359	(\$624,411)	\$61,893
Total Liabilities	<u>\$36,945</u>	<u>\$649,359</u>	<u>(\$624,411)</u>	<u>\$61,893</u>
<b>WIA Pass Through to Butler/Clermont</b>				
Assets				
Cash and Cash Equivalents	\$0	\$3,124,603	(\$3,124,603)	\$0
Total Assets	<u>\$0</u>	<u>\$3,124,603</u>	<u>(\$3,124,603)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$3,124,603	(\$3,124,603)	\$0
Total Liabilities	<u>\$0</u>	<u>\$3,124,603</u>	<u>(\$3,124,603)</u>	<u>\$0</u>
<b>Outside Entity Flowthru</b>				
Assets				
Cash and Cash Equivalents	\$0	\$44,381	(\$44,381)	\$0
Total Assets	<u>\$0</u>	<u>\$44,381</u>	<u>(\$44,381)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$44,381	(\$44,381)	\$0
Total Liabilities	<u>\$0</u>	<u>\$44,381</u>	<u>(\$44,381)</u>	<u>\$0</u>
<b>Unidentified Deposits</b>				
Assets				
Cash and Cash Equivalents	\$0	\$227,192	(\$227,192)	\$0
Total Assets	<u>\$0</u>	<u>\$227,192</u>	<u>(\$227,192)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$227,192	(\$227,192)	\$0
Total Liabilities	<u>\$0</u>	<u>\$227,192</u>	<u>(\$227,192)</u>	<u>\$0</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Payment In Lieu Of Taxes</b>				
Assets				
Cash and Cash Equivalents	\$0	\$20,562	(\$20,562)	\$0
Total Assets	\$0	\$20,562	(\$20,562)	\$0
Liabilities				
Unapportioned Monies	\$0	\$20,562	(\$20,562)	\$0
Total Liabilities	\$0	\$20,562	(\$20,562)	\$0
<b>Escrow Rotary</b>				
Assets				
Cash and Cash Equivalents	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
Total Assets	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
Liabilities				
Unapportioned Monies	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
Total Liabilities	\$1,112,042	\$321,691	(\$226,489)	\$1,207,244
<b>Undivided Income Tax - Real Property</b>				
Assets				
Cash and Cash Equivalents	\$0	\$5,819,415	(\$5,818,862)	\$553
Total Assets	\$0	\$5,819,415	(\$5,818,862)	\$553
Liabilities				
Unapportioned Monies	\$0	\$5,819,415	(\$5,818,862)	\$553
Total Liabilities	\$0	\$5,819,415	(\$5,818,862)	\$553

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Zoning Board</b>				
Assets				
Cash and Cash Equivalents	\$239,920	\$192,200	(\$153,700)	\$278,420
Total Assets	<u>\$239,920</u>	<u>\$192,200</u>	<u>(\$153,700)</u>	<u>\$278,420</u>
Liabilities				
Deposits Held Due to Others	\$239,920	\$192,200	(\$153,700)	\$278,420
Total Liabilities	<u>\$239,920</u>	<u>\$192,200</u>	<u>(\$153,700)</u>	<u>\$278,420</u>
<b>Undivided Federal and State Forfeiture</b>				
Assets				
Cash and Cash Equivalents	\$2,575	\$17,787	(\$20,362)	\$0
Total Assets	<u>\$2,575</u>	<u>\$17,787</u>	<u>(\$20,362)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$2,575	\$17,787	(\$20,362)	\$0
Total Liabilities	<u>\$2,575</u>	<u>\$17,787</u>	<u>(\$20,362)</u>	<u>\$0</u>
<b>Refundable Deposits</b>				
Assets				
Cash and Cash Equivalents	\$407,330	\$216,370	(\$205,192)	\$418,508
Total Assets	<u>\$407,330</u>	<u>\$216,370</u>	<u>(\$205,192)</u>	<u>\$418,508</u>
Liabilities				
Deposits Held Due to Others	\$407,330	\$216,370	(\$205,192)	\$418,508
Total Liabilities	<u>\$407,330</u>	<u>\$216,370</u>	<u>(\$205,192)</u>	<u>\$418,508</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Non-Entity Holdings</b>				
Assets				
Cash and Cash Equivalents	\$20,058,050	\$20,901,838	(\$20,318,159)	\$20,641,729
Total Assets	<u>\$20,058,050</u>	<u>\$20,901,838</u>	<u>(\$20,318,159)</u>	<u>\$20,641,729</u>
Liabilities				
Intergovernmental Payables	\$20,058,050	\$20,901,838	(\$20,318,159)	\$20,641,729
Total Liabilities	<u>\$20,058,050</u>	<u>\$20,901,838</u>	<u>(\$20,318,159)</u>	<u>\$20,641,729</u>
<b>Court Ordered Sheriff Sales</b>				
Assets				
Cash and Cash Equivalents	\$568,107	\$12,760,485	(\$12,469,885)	\$858,707
Total Assets	<u>\$568,107</u>	<u>\$12,760,485</u>	<u>(\$12,469,885)</u>	<u>\$858,707</u>
Liabilities				
Unapportioned Monies	\$568,107	\$12,760,485	(\$12,469,885)	\$858,707
Total Liabilities	<u>\$568,107</u>	<u>\$12,760,485</u>	<u>(\$12,469,885)</u>	<u>\$858,707</u>
<b>Undivided Drug Task Force Seizures</b>				
Assets				
Cash and Cash Equivalents	\$88,077	\$54,178	(\$103,768)	\$38,487
Total Assets	<u>\$88,077</u>	<u>\$54,178</u>	<u>(\$103,768)</u>	<u>\$38,487</u>
Liabilities				
Unapportioned Monies	\$88,077	\$54,178	(\$103,768)	\$38,487
Total Liabilities	<u>\$88,077</u>	<u>\$54,178</u>	<u>(\$103,768)</u>	<u>\$38,487</u>
<b>Sheriff-Lost/Abandoned Property</b>				
Assets				
Cash and Cash Equivalents	\$310	\$295	(\$251)	\$354
Total Assets	<u>\$310</u>	<u>\$295</u>	<u>(\$251)</u>	<u>\$354</u>
Liabilities				
Unapportioned Monies	\$310	\$295	(\$251)	\$354
Total Liabilities	<u>\$310</u>	<u>\$295</u>	<u>(\$251)</u>	<u>\$354</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Massie Wayne Capacity Fees</b>				
Assets				
Cash and Cash Equivalents	\$0	\$6,000	(\$6,000)	\$0
Total Assets	<u>\$0</u>	<u>\$6,000</u>	<u>(\$6,000)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$6,000	(\$6,000)	\$0
Total Liabilities	<u>\$0</u>	<u>\$6,000</u>	<u>(\$6,000)</u>	<u>\$0</u>
<b>Non-Participant Rotary</b>				
Assets				
Cash and Cash Equivalents	\$44,303	\$32,327	(\$74,313)	\$2,317
Total Assets	<u>\$44,303</u>	<u>\$32,327</u>	<u>(\$74,313)</u>	<u>\$2,317</u>
Liabilities				
Deposits Held Due to Others	\$44,303	\$32,327	(\$74,313)	\$2,317
Total Liabilities	<u>\$44,303</u>	<u>\$32,327</u>	<u>(\$74,313)</u>	<u>\$2,317</u>
<b>Forfeited Land</b>				
Assets				
Cash and Cash Equivalents	\$0	\$5,454	(\$5,454)	\$0
Total Assets	<u>\$0</u>	<u>\$5,454</u>	<u>(\$5,454)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$5,454	(\$5,454)	\$0
Total Liabilities	<u>\$0</u>	<u>\$5,454</u>	<u>(\$5,454)</u>	<u>\$0</u>
<b>Forfeited Land Excess Sale Proceeds</b>				
Assets				
Cash and Cash Equivalents	\$3,035	\$0	\$0	\$3,035
Total Assets	<u>\$3,035</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,035</u>
Liabilities				
Deposits Held Due to Others	\$3,035	\$0	\$0	\$3,035
Total Liabilities	<u>\$3,035</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,035</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Housing Trust Authority</b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,180,615	(\$1,180,615)	\$0
Total Assets	<u>\$0</u>	<u>\$1,180,615</u>	<u>(\$1,180,615)</u>	<u>\$0</u>
Liabilities				
Intergovernmental Payables	\$0	\$1,180,615	(\$1,180,615)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,180,615</u>	<u>(\$1,180,615)</u>	<u>\$0</u>
<b>Recorder's Escrow Rotary</b>				
Assets				
Cash and Cash Equivalents	\$16,518	\$41,220	(\$37,103)	\$20,635
Total Assets	<u>\$16,518</u>	<u>\$41,220</u>	<u>(\$37,103)</u>	<u>\$20,635</u>
Liabilities				
Deposits Held Due to Others	\$16,518	\$41,220	(\$37,103)	\$20,635
Total Liabilities	<u>\$16,518</u>	<u>\$41,220</u>	<u>(\$37,103)</u>	<u>\$20,635</u>
<b>Sex Offender Registration Fee</b>				
Assets				
Cash and Cash Equivalents	\$0	\$1,020	(\$1,020)	\$0
Total Assets	<u>\$0</u>	<u>\$1,020</u>	<u>(\$1,020)</u>	<u>\$0</u>
Liabilities				
Deposits Held Due to Others	\$0	\$1,020	(\$1,020)	\$0
Total Liabilities	<u>\$0</u>	<u>\$1,020</u>	<u>(\$1,020)</u>	<u>\$0</u>
<b>Undivided Sheriff Web Check Fees</b>				
Assets				
Cash and Cash Equivalents	\$19,630	\$185,970	(\$187,379)	\$18,221
Total Assets	<u>\$19,630</u>	<u>\$185,970</u>	<u>(\$187,379)</u>	<u>\$18,221</u>
Liabilities				
Deposits Held Due to Others	\$19,630	\$185,970	(\$187,379)	\$18,221
Total Liabilities	<u>\$19,630</u>	<u>\$185,970</u>	<u>(\$187,379)</u>	<u>\$18,221</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Undivided Indigent Fees</b>				
Assets				
Cash and Cash Equivalents	\$0	\$16,337	(\$16,337)	\$0
Total Assets	\$0	\$16,337	(\$16,337)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$16,337	(\$16,337)	\$0
Total Liabilities	\$0	\$16,337	(\$16,337)	\$0
<b>Municipal ORD Violation Indigent</b>				
Assets				
Cash and Cash Equivalents	\$12,443	\$8,504	(\$5,016)	\$15,931
Total Assets	\$12,443	\$8,504	(\$5,016)	\$15,931
Liabilities				
Deposits Held Due to Others	\$12,443	\$8,504	(\$5,016)	\$15,931
Total Liabilities	\$12,443	\$8,504	(\$5,016)	\$15,931
<b>New Undivided Auction Proceeds</b>				
Assets				
Cash and Cash Equivalents	\$0	\$115,204	(\$115,204)	\$0
Total Assets	\$0	\$115,204	(\$115,204)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$115,204	(\$115,204)	\$0
Total Liabilities	\$0	\$115,204	(\$115,204)	\$0
<b>Undivided Evidence Sheriff</b>				
Assets				
Cash and Cash Equivalents	\$30,537	\$31,448	(\$18,674)	\$43,311
Total Assets	\$30,537	\$31,448	(\$18,674)	\$43,311
Liabilities				
Deposits Held Due to Others	\$30,537	\$31,448	(\$18,674)	\$43,311
Total Liabilities	\$30,537	\$31,448	(\$18,674)	\$43,311

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Clerk of Courts</b>				
Assets				
Cash in Segregated Accounts	\$3,455,107	\$62,020,374	(\$61,718,561)	\$3,756,920
Total Assets	<u>\$3,455,107</u>	<u>\$62,020,374</u>	<u>(\$61,718,561)</u>	<u>\$3,756,920</u>
Liabilities				
Deposits Held Due to Others	\$3,455,107	\$62,020,374	(\$61,718,561)	\$3,756,920
Total Liabilities	<u>\$3,455,107</u>	<u>\$62,020,374</u>	<u>(\$61,718,561)</u>	<u>\$3,756,920</u>
<b>Common Pleas Court - Probate Court</b>				
Assets				
Cash in Segregated Accounts	\$20,791	\$214,310	(\$211,771)	\$23,330
Total Assets	<u>\$20,791</u>	<u>\$214,310</u>	<u>(\$211,771)</u>	<u>\$23,330</u>
Liabilities				
Deposits Held Due to Others	\$20,791	\$214,310	(\$211,771)	\$23,330
Total Liabilities	<u>\$20,791</u>	<u>\$214,310</u>	<u>(\$211,771)</u>	<u>\$23,330</u>
<b>Child Support Enforcement Agency</b>				
Assets				
Cash in Segregated Accounts	\$12,226	\$1,642,510	(\$1,648,440)	\$6,296
Total Assets	<u>\$12,226</u>	<u>\$1,642,510</u>	<u>(\$1,648,440)</u>	<u>\$6,296</u>
Liabilities				
Deposits Held Due to Others	\$12,226	\$1,642,510	(\$1,648,440)	\$6,296
Total Liabilities	<u>\$12,226</u>	<u>\$1,642,510</u>	<u>(\$1,648,440)</u>	<u>\$6,296</u>
<b>County Court</b>				
Assets				
Cash in Segregated Accounts	\$159,059	\$1,473,550	(\$1,404,754)	\$227,855
Total Assets	<u>\$159,059</u>	<u>\$1,473,550</u>	<u>(\$1,404,754)</u>	<u>\$227,855</u>
Liabilities				
Deposits Held Due to Others	\$159,059	\$1,473,550	(\$1,404,754)	\$227,855
Total Liabilities	<u>\$159,059</u>	<u>\$1,473,550</u>	<u>(\$1,404,754)</u>	<u>\$227,855</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Water Department</b>				
Assets				
Cash in Segregated Accounts	\$1,416	\$0		\$1,416
Total Assets	<u>\$1,416</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,416</u>
Liabilities				
Deposits Held Due to Others	\$1,416	\$0	\$0	\$1,416
Total Liabilities	<u>\$1,416</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,416</u>
<b>Juvenile Court</b>				
Assets				
Cash in Segregated Accounts	\$101,191	\$456,867	(\$475,095)	\$82,963
Total Assets	<u>\$101,191</u>	<u>\$456,867</u>	<u>(\$475,095)</u>	<u>\$82,963</u>
Liabilities				
Deposits Held Due to Others	\$101,191	\$456,867	(\$475,095)	\$82,963
Total Liabilities	<u>\$101,191</u>	<u>\$456,867</u>	<u>(\$475,095)</u>	<u>\$82,963</u>
<b>Prosecuting Attorney</b>				
Assets				
Cash in Segregated Accounts	\$30,577	\$35,540	(\$35,337)	\$30,780
Total Assets	<u>\$30,577</u>	<u>\$35,540</u>	<u>(\$35,337)</u>	<u>\$30,780</u>
Liabilities				
Deposits Held Due to Others	\$30,577	\$35,540	(\$35,337)	\$30,780
Total Liabilities	<u>\$30,577</u>	<u>\$35,540</u>	<u>(\$35,337)</u>	<u>\$30,780</u>
<b>Sheriff</b>				
Assets				
Cash in Segregated Accounts	\$53,451	\$1,058,784	(\$1,017,156)	\$95,079
Total Assets	<u>\$53,451</u>	<u>\$1,058,784</u>	<u>(\$1,017,156)</u>	<u>\$95,079</u>
Liabilities				
Deposits Held Due to Others	\$53,451	\$1,058,784	(\$1,017,156)	\$95,079
Total Liabilities	<u>\$53,451</u>	<u>\$1,058,784</u>	<u>(\$1,017,156)</u>	<u>\$95,079</u>

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Dog and Kennel</b>				
Assets				
Cash in Segregated Accounts	\$140	\$0	\$0	\$140
Total Assets	\$140	\$0	\$0	\$140
Liabilities				
Deposits Held Due to Others	\$140	\$0	\$0	\$140
Total Liabilities	\$140	\$0	\$0	\$140
<b>Engineer</b>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50
<b>Mary Haven</b>				
Assets				
Cash in Segregated Accounts	\$2,084	\$1,000	(\$994)	\$2,090
Total Assets	\$2,084	\$1,000	(\$994)	\$2,090
Liabilities				
Deposits Held Due to Others	\$2,084	\$1,000	(\$994)	\$2,090
Total Liabilities	\$2,084	\$1,000	(\$994)	\$2,090
<b>Building Inspection</b>				
Assets				
Cash in Segregated Accounts	\$75	\$0	\$0	\$75
Total Assets	\$75	\$0	\$0	\$75
Liabilities				
Deposits Held Due to Others	\$75	\$0	\$0	\$75
Total Liabilities	\$75	\$0	\$0	\$75

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Tax Maps</b>				
Assets				
Cash in Segregated Accounts	\$25	\$0	\$0	\$25
Total Assets	\$25	\$0	\$0	\$25
Liabilities				
Deposits Held Due to Others	\$25	\$0	\$0	\$25
Total Liabilities	\$25	\$0	\$0	\$25
<b>Recorder</b>				
Assets				
Cash in Segregated Accounts	\$125	\$0	\$0	\$125
Total Assets	\$125	\$0	\$0	\$125
Liabilities				
Deposits Held Due to Others	\$125	\$0	\$0	\$125
Total Liabilities	\$125	\$0	\$0	\$125
<b>Board of Elections</b>				
Assets				
Cash in Segregated Accounts	\$120	\$0	\$0	\$120
Total Assets	\$120	\$0	\$0	\$120
Liabilities				
Deposits Held Due to Others	\$120	\$0	\$0	\$120
Total Liabilities	\$120	\$0	\$0	\$120
<b>Records Center</b>				
Assets				
Cash in Segregated Accounts	\$50	\$0	\$0	\$50
Total Assets	\$50	\$0	\$0	\$50
Liabilities				
Deposits Held Due to Others	\$50	\$0	\$0	\$50
Total Liabilities	\$50	\$0	\$0	\$50

(Continued)

**WARREN COUNTY, OHIO**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

	Balance December 31, 2015	Additions	Deductions	Balance December 31, 2016
<b>Treasurer</b>				
Assets				
Cash in Segregated Accounts	\$0	\$2,279,321	(\$2,279,321)	\$0
Total Assets	\$0	\$2,279,321	(\$2,279,321)	\$0
Liabilities				
Deposits Held Due to Others	\$0	\$2,279,321	(\$2,279,321)	\$0
Total Liabilities	\$0	\$2,279,321	(\$2,279,321)	\$0
<b>Licensing</b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
<b>Real Estate</b>				
Assets				
Cash in Segregated Accounts	\$100	\$0	\$0	\$100
Total Assets	\$100	\$0	\$0	\$100
Liabilities				
Deposits Held Due to Others	\$100	\$0	\$0	\$100
Total Liabilities	\$100	\$0	\$0	\$100
<b>Total - All Agency Funds</b>				
Assets				
Cash and Cash Equivalents	\$27,975,405	\$880,685,827	(\$879,654,886)	\$29,006,346
Cash in Segregated Accounts	3,836,687	69,182,256	(68,791,429)	4,227,514
Taxes Receivable	327,496,421	341,499,931	(327,496,421)	341,499,931
Total Assets	\$359,308,513	\$1,291,368,014	(\$1,275,942,736)	\$374,733,791
Liabilities				
Intergovernmental Payables	\$347,557,046	\$363,606,171	(\$349,021,557)	\$362,141,660
Unapportioned Monies	6,872,416	777,480,901	(777,735,721)	6,617,596
Payroll Withholding	231,703	76,207,057	(75,554,010)	884,750
Deposits Held Due to Others	4,647,348	74,073,885	(73,631,448)	5,089,785
Total Liabilities	\$359,308,513	\$1,291,368,014	(\$1,275,942,736)	\$374,733,791

*STATISTICAL SECTION*

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*STATISTICAL TABLES*

This part of the County’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the county’s overall financial health.

*Contents*

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**Financial Trends** S 2 – S 11

These schedules contain trend information to help the reader understand how the County’s financial position has changed over time.

**Revenue Capacity** S 12 – S 21

These schedules contain information to help the reader understand and assess the factors affecting the County’s ability to generate its most significant local revenue sources, the property tax and the sales tax.

**Debt Capacity** S 22 – S 29

These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

**Demographic and Economic Information** S 30 – S 33

These schedules offer economic and demographic indicators to help the reader understand the environment within which the County’s financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.

**Operating Information** S 34 – S 51

These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

**Sources Note:**

Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

## Warren County, Ohio

*Net Position by Component  
Last Ten Years  
(accrual basis of accounting)*

	2007	2008	2009	2010
<b>Governmental Activities:</b>				
Net Investment in Capital Assets	\$78,317,156	\$86,499,817	\$85,898,806	\$92,647,187
Restricted	110,599,082	123,909,039	117,230,738	118,166,446
Unrestricted	8,720,115	4,974,629	6,815,521	6,204,333
Total Governmental Activities Net Position	<u>\$197,636,353</u>	<u>\$215,383,485</u>	<u>\$209,945,065</u>	<u>\$217,017,966</u>
<b>Business-type Activities:</b>				
Net Investment in Capital Assets	\$169,102,380	\$181,058,275	\$184,660,771	\$195,848,993
Restricted	139,125	69,277	65,521	65,561
Unrestricted	40,636,372	35,413,707	34,395,771	28,613,852
Total Business-type Activities Net Position	<u>\$209,877,877</u>	<u>\$216,541,259</u>	<u>\$219,122,063</u>	<u>\$224,528,406</u>
<b>Primary Government:</b>				
Net Investment in Capital Assets	\$247,419,536	\$267,558,092	\$270,559,577	\$288,496,180
Restricted	110,738,207	123,978,316	117,296,259	118,232,007
Unrestricted	49,356,487	40,388,336	41,211,292	34,818,185
Total Primary Government Net Position	<u>\$407,514,230</u>	<u>\$431,924,744</u>	<u>\$429,067,128</u>	<u>\$441,546,372</u>

Source: County Auditor's Office

GASB 68 was adopted in 2015. In connection with this adoption, 2014 Net Position was restated to account for the net pension liability at December 31, 2014.

2011	2012	2013	2014	2015	2016
\$84,264,510	\$91,645,601	\$91,841,230	\$101,160,373	\$105,717,834	\$109,867,619
105,859,570	112,180,708	118,558,889	114,844,167	122,315,715	134,296,761
21,990,171	19,716,416	23,876,754	(10,299,037)	(7,318,658)	(12,442,902)
<u>\$212,114,251</u>	<u>\$223,542,725</u>	<u>\$234,276,873</u>	<u>\$205,705,503</u>	<u>\$220,714,891</u>	<u>\$231,721,478</u>
\$195,365,789	\$196,276,896	\$192,001,095	\$193,130,833	\$186,570,228	\$182,926,810
65,192	0	0	0	0	0
28,319,700	25,478,533	28,018,215	22,720,635	30,173,405	39,822,386
<u>\$223,750,681</u>	<u>\$221,755,429</u>	<u>\$220,019,310</u>	<u>\$215,851,468</u>	<u>\$216,743,633</u>	<u>\$222,749,196</u>
\$279,630,299	\$287,922,497	\$283,842,325	\$294,291,206	\$292,288,062	\$292,794,429
105,924,762	112,180,708	118,558,889	114,844,167	122,315,715	134,296,761
50,309,871	45,194,949	51,894,969	12,421,598	22,854,747	27,379,484
<u>\$435,864,932</u>	<u>\$445,298,154</u>	<u>\$454,296,183</u>	<u>\$421,556,971</u>	<u>\$437,458,524</u>	<u>\$454,470,674</u>

## Warren County, Ohio

### Changes in Net Position Last Ten Years (accrual basis of accounting)

	2007	2008	2009	2010
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	\$20,420,763	\$23,812,522	\$27,177,827	\$20,967,013
Judicial	8,463,471	8,890,507	8,891,285	8,948,673
Public Safety	28,038,407	30,434,854	30,823,637	30,569,557
Public Works	18,342,826	8,943,608	10,672,612	8,448,937
Health	610,409	645,752	927,509	690,070
Human Services	38,359,310	40,019,535	43,962,308	41,578,821
Community and Economic Development	1,430,122	2,056,654	751,650	1,959,237
Interest and Fiscal Charges	1,209,055	1,298,695	1,502,025	1,339,714
<i>Total Governmental     Activities Expenses</i>	<u>116,874,363</u>	<u>116,102,127</u>	<u>124,708,853</u>	<u>114,502,022</u>
Business-type Activities:				
Water	11,955,590	12,721,115	11,576,895	12,949,603
Sewer	10,165,363	10,947,761	10,749,424	10,288,540
Sheriff	2,525,530	2,785,978	3,052,702	3,306,881
Communications Rotary	50,932	37,754	46,573	47,289
Storm Water	158,505	199,021	240,274	278,330
<i>Total Business-type Activities Expenses</i>	<u>24,855,920</u>	<u>26,691,629</u>	<u>25,665,868</u>	<u>26,870,643</u>
<i>Total Primary Government Expenses</i>	<u><u>\$141,730,283</u></u>	<u><u>\$142,793,756</u></u>	<u><u>\$150,374,721</u></u>	<u><u>\$141,372,665</u></u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$7,983,419	\$7,942,240	\$9,106,241	\$7,450,789
Judicial	2,070,413	2,288,707	2,385,275	3,764,683
Public Safety	2,937,515	2,878,774	2,838,426	3,185,681
Public Works	527,328	343,470	443,242	386,432
Health	563,739	629,957	607,342	640,977
Human Services	2,543,850	1,803,321	1,361,238	1,515,451
Community and Economic Development	610,641	20,588	47,685	15,797
Operating Grants and Contributions	20,486,915	18,748,618	20,126,606	18,721,731
Capital Grants and Contributions	2,830,599	8,908,520	4,389,793	6,489,133
<i>Total Governmental Activities     Program Revenues</i>	<u>40,554,419</u>	<u>43,564,195</u>	<u>41,305,848</u>	<u>42,170,674</u>

2011	2012	2013	2014	2015	2016
\$22,950,881	\$21,846,409	\$21,163,009	\$25,697,153	\$20,947,312	\$22,962,392
9,968,293	10,600,831	9,578,991	10,245,183	10,031,641	10,936,582
32,918,838	30,235,088	32,633,993	32,523,550	32,704,802	36,381,006
10,877,264	10,610,939	16,199,240	16,941,023	14,097,496	14,782,537
739,922	719,384	751,215	803,660	721,478	772,568
43,470,337	42,878,607	42,798,814	44,781,022	46,556,568	50,592,701
1,277,322	1,144,044	718,423	839,410	1,868,539	1,012,399
1,279,520	1,261,821	1,347,515	984,976	856,805	759,944
<u>123,482,377</u>	<u>119,297,123</u>	<u>125,191,200</u>	<u>132,815,977</u>	<u>127,784,641</u>	<u>138,200,129</u>
12,628,721	13,624,951	12,324,785	13,199,905	13,570,477	13,793,369
10,866,142	10,241,487	11,791,668	11,353,148	11,471,919	12,348,975
3,850,834	4,305,137	3,681,418	3,939,563	4,033,407	4,434,600
44,833	35,554	37,935	95,203	51,731	38,060
226,487	270,936	268,922	305,221	229,600	324,893
<u>27,617,017</u>	<u>28,478,065</u>	<u>28,104,728</u>	<u>28,893,040</u>	<u>29,357,134</u>	<u>30,939,897</u>
<u>\$151,099,394</u>	<u>\$147,775,188</u>	<u>\$153,295,928</u>	<u>\$161,709,017</u>	<u>\$157,141,775</u>	<u>\$169,140,026</u>
\$7,472,833	\$6,555,688	\$7,969,461	\$8,356,380	\$7,781,430	\$8,089,838
3,850,177	3,825,532	3,474,492	3,951,971	4,205,338	3,972,238
3,217,028	3,435,708	4,229,470	3,506,114	3,358,883	3,965,564
319,754	188,263	742,190	290,728	377,913	176,725
643,008	615,907	644,580	642,561	654,082	603,316
1,782,327	2,151,616	2,423,820	1,455,148	2,445,466	1,674,231
15,470	91,574	248,724	11,016	42,996	5,970
16,295,747	15,417,995	17,895,487	21,466,029	18,474,444	21,473,325
5,118,467	7,017,529	3,751,090	7,095,137	1,702,284	2,145,499
<u>38,714,811</u>	<u>39,299,812</u>	<u>41,379,314</u>	<u>46,775,084</u>	<u>39,042,836</u>	<u>42,106,706</u>

(continued)

## Warren County, Ohio

### Changes in Net Position Last Ten Years (accrual basis of accounting)

	2007	2008	2009	2010
Charges for Services				
Water	10,850,277	10,290,994	9,861,042	10,851,461
Sewer	7,448,705	7,675,398	7,531,172	8,028,278
Sheriff	2,462,539	3,193,952	3,198,283	3,191,256
Communications Rotary	56,925	40,065	38,278	23,855
Storm Water	0	0	0	0
Operating Grants and Contributions	12,862	15,245	6,333	275,383
Capital Grants and Contributions	15,741,696	11,564,883	7,606,331	10,171,630
<i>Total Business-type Activities</i>				
<i>Program Revenues</i>	36,573,004	32,780,537	28,241,439	32,541,863
<i>Total Primary Government</i>				
<i>Program Revenues</i>	77,127,423	76,344,732	69,547,287	74,712,537
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(76,319,944)	(72,537,932)	(83,403,005)	(72,331,348)
Business-type Activities	11,717,084	6,088,908	2,575,571	5,671,220
<i>Total Primary Government</i>				
<i>Net (Expense)/Revenue</i>	(\$64,602,860)	(\$66,449,024)	(\$80,827,434)	(\$66,660,128)
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes	\$37,654,331	\$36,828,915	\$30,211,196	\$33,058,573
Sales Taxes	26,750,179	26,612,717	26,201,290	27,206,742
Other Local Taxes	232,555	252,824	225,448	208,560
Grants and Entitlements not Restricted to Specific Programs	16,077,499	17,155,280	16,943,061	16,868,894
Investment Earnings	10,373,240	9,270,197	3,458,859	2,044,082
Miscellaneous	13,006	165,161	13,189	17,398
Transfers	0	0	0	0
<i>Total Governmental Activities</i>	91,100,810	90,285,094	77,053,043	79,404,249
Business-type Activities:				
Investment Earnings	867,764	574,474	5,233	40
Transfers	0	0	0	0
Special Item-Gain on Transfer of Operations	0	0	0	0
<i>Total Business-type Activities</i>	867,764	574,474	5,233	40
<i>Total Primary Government</i>	\$91,968,574	\$90,859,568	\$77,058,276	\$79,404,289
<b>Change in Net Position</b>				
Governmental Activities	\$14,780,866	\$17,747,162	(\$6,349,962)	\$7,072,901
Business-type Activities	12,584,848	6,663,382	2,580,804	5,671,260
<i>Total Primary Government Change in Net Position</i>	\$27,365,714	\$24,410,544	(\$3,769,158)	\$12,744,161

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
9,703,555	10,294,904	9,613,585	10,005,920	10,557,413	11,734,574
7,606,032	8,316,165	8,307,475	8,764,591	8,955,427	10,030,296
3,087,525	3,634,642	3,944,816	3,853,398	4,036,459	4,128,694
75,203	44,618	57,352	96,224	132,943	81,961
21,075	17,140	247,109	250,504	254,550	261,778
30,300	30,759	31,232	0	0	0
5,709,307	4,144,480	4,167,040	7,430,418	6,312,507	9,476,954
26,232,997	26,482,708	26,368,609	30,401,055	30,249,299	35,714,257
64,947,808	65,782,520	67,747,923	77,176,139	69,292,135	77,820,963
(84,767,566)	(79,997,311)	(83,811,886)	(86,040,893)	(88,741,805)	(96,093,423)
(1,384,020)	(1,995,357)	(1,736,119)	1,508,015	892,165	4,774,360
<u>(\$86,151,586)</u>	<u>(\$81,992,668)</u>	<u>(\$85,548,005)</u>	<u>(\$84,532,878)</u>	<u>(\$87,849,640)</u>	<u>(\$91,319,063)</u>
\$33,514,620	\$43,046,232	\$44,046,309	\$44,333,710	\$46,638,924	\$48,595,401
28,359,838	30,624,218	32,701,492	35,006,529	37,382,106	39,550,594
86,772	6,135	332	260	271	373
16,474,349	16,603,808	17,883,188	18,946,910	18,111,930	17,886,740
2,050,124	1,133,851	(97,693)	2,058,230	1,605,704	946,193
(15,591)	11,541	12,406	11,866	12,258	160,029
(606,261)	0	0	0	0	(39,320)
79,863,851	91,425,785	94,546,034	100,357,505	103,751,193	107,100,010
34	105	0	0	0	0
606,261	0	0	0	0	39,320
0	0	0	0	0	1,191,883
606,295	105	0	0	0	1,231,203
<u>\$80,470,146</u>	<u>\$91,425,890</u>	<u>\$94,546,034</u>	<u>\$100,357,505</u>	<u>\$103,751,193</u>	<u>\$108,331,213</u>
(\$4,903,715)	\$11,428,474	\$10,734,148	\$14,316,612	\$15,009,388	\$11,006,587
(777,725)	(1,995,252)	(1,736,119)	1,508,015	892,165	6,005,563
<u>(\$5,681,440)</u>	<u>\$9,433,222</u>	<u>\$8,998,029</u>	<u>\$15,824,627</u>	<u>\$15,901,553</u>	<u>\$17,012,150</u>

## Warren County, Ohio

*Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	2007	2008	2009	2010
<b>General Fund</b>				
Nonspendable	\$0	\$0	\$0	\$0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Reserved	4,766,817	1,680,082	1,670,840	1,955,660
Unreserved	21,381,377	23,261,207	22,409,711	26,811,113
<i>Total General Fund</i>	<u>26,148,194</u>	<u>24,941,289</u>	<u>24,080,551</u>	<u>28,766,773</u>
<b>All Other Governmental Funds</b>				
Nonspendable	0	0	0	0
Restricted	0	0	0	0
Committed	0	0	0	0
Unassigned	0	0	0	0
Reserved	19,397,472	20,629,796	21,809,584	24,602,858
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	65,027,186	71,506,337	67,141,926	60,469,888
Capital Projects Funds	4,059,884	4,470,114	3,685,418	7,215,720
Permanent Fund	42,788	43,594	43,609	43,609
<i>Total All Other Governmental Funds</i>	<u>88,527,330</u>	<u>96,649,841</u>	<u>92,680,537</u>	<u>92,332,075</u>
<i>Total Governmental Funds</i>	<u>\$114,675,524</u>	<u>\$121,591,130</u>	<u>\$116,761,088</u>	<u>\$121,098,848</u>

Source: County Auditor's Office

\* Beginning in 2011, as required by GASB 54 "Fund Balance Reporting and Governmental Fund Type Definitions" the County began dividing fund balance into five classifications: Nonspendable, Restricted, Committed, Assigned and Unassigned.

2011 *	2012	2013	2014	2015	2016
\$260,626	\$31,219	\$23,622	\$118,589	\$14,530	\$11,173
2,625,739	1,868,372	5,291,802	2,300,426	3,000,240	3,300,189
26,374,353	26,453,683	23,161,515	27,856,716	29,472,049	28,444,831
0	0	0	0	0	0
0	0	0	0	0	0
29,260,718	28,353,274	28,476,939	30,275,731	32,486,819	31,756,193
988,969	836,316	2,608,124	2,669,190	2,145,522	2,275,284
77,898,965	80,484,434	84,772,293	87,687,837	92,251,541	100,042,934
6,374,050	8,798,193	11,090,997	8,335,590	11,663,371	17,270,495
(91,510)	(879,646)	(721,592)	(2,743,047)	(843,113)	(1,035,223)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
85,170,474	89,239,297	97,749,822	95,949,570	105,217,321	118,553,490
\$114,431,192	\$117,592,571	\$126,226,761	\$126,225,301	\$137,704,140	\$150,309,683

## Warren County, Ohio

*Changes in Fund Balances, Governmental Funds  
Last Ten Years  
(modified accrual basis of accounting)*

	2007	2008	2009	2010
<b>Revenues:</b>				
Taxes	\$66,251,838	\$65,343,356	\$58,288,722	\$62,172,911
Intergovernmental Revenues	36,554,283	35,752,753	38,376,967	37,749,226
Charges for Services	13,789,145	13,432,656	13,308,055	12,906,906
Licenses and Permits	13,081	12,162	13,219	17,413
Investment Earnings	10,852,836	8,748,552	4,007,127	1,888,491
Special Assessments	1,812,452	1,796,592	1,887,265	2,555,173
Fines and Forfeitures	603,044	683,888	579,540	1,011,309
All Other Revenue	2,859,267	1,868,546	3,420,815	3,834,542
<b>Total Revenue</b>	<b>132,735,946</b>	<b>127,638,505</b>	<b>119,881,710</b>	<b>122,135,971</b>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	19,871,191	24,544,073	26,208,266	20,526,767
Judicial	8,266,556	8,906,250	8,568,625	9,001,503
Public Safety	27,284,282	29,763,747	29,351,440	29,419,773
Public Works	7,596,556	8,864,008	7,294,406	7,459,346
Health	612,110	623,426	929,624	664,957
Human Services	38,423,877	40,103,146	43,595,284	42,407,184
Community and Economic Development	1,435,989	2,059,655	745,284	1,961,672
Capital Outlay	5,601,434	4,868,260	5,828,041	6,817,539
Debt Service:				
Principal Retirement	1,683,670	2,767,353	2,884,886	3,442,853
Interest and Fiscal Charges	1,041,485	1,290,075	1,503,927	1,366,104
<b>Total Expenditures</b>	<b>111,817,150</b>	<b>123,789,993</b>	<b>126,909,783</b>	<b>123,067,698</b>
Excess (Deficiency) of Revenues Over Expenditures	20,918,796	3,848,512	(7,028,073)	(931,727)
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources - Capital Lease Proceeds	0	0	13,585	0
Ohio Public Works Commission Loan	0	0	0	0
Special Assessment Bonds Issued	560,000	2,755,000	0	0
General Obligation Bonds Issued	0	0	0	4,725,000
Tax Increment Revenue Bonds Issued	0	0	2,350,000	0
Premium on General Obligation Bonds	0	8,590	0	0
Ohio Department of Transportation Loan	406,261	0	0	0
Transfers In	10,757,773	4,570,076	5,769,621	6,354,321
Transfers Out	(12,257,773)	(4,570,076)	(5,769,621)	(6,354,321)
<b>Total Other Financing Sources (Uses)</b>	<b>(533,739)</b>	<b>2,763,590</b>	<b>2,363,585</b>	<b>4,725,000</b>
<b>Net Change in Fund Balance</b>	<b>\$20,385,057</b>	<b>\$6,612,102</b>	<b>(\$4,664,488)</b>	<b>\$3,793,273</b>
<b>Debt Service as a Percentage of Noncapital Expenditures</b>	2.55%	3.51%	3.60%	4.20%

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
\$63,687,694	\$75,424,433	\$78,539,863	\$81,179,735	\$85,936,717	\$90,116,220
34,437,987	36,645,811	35,627,277	40,371,800	37,159,816	38,291,382
13,784,895	12,698,839	14,322,046	13,886,374	14,360,672	14,808,160
12,489	11,546	12,421	11,881	12,263	12,804
2,442,583	1,223,141	(177,969)	2,078,922	1,596,930	813,189
1,713,292	1,337,407	1,974,904	1,321,980	1,354,610	1,306,444
1,298,994	1,695,676	1,555,168	1,464,896	1,462,069	1,510,868
2,382,008	2,814,312	3,969,630	3,124,962	3,680,509	2,806,370
<u>119,759,942</u>	<u>131,851,165</u>	<u>135,823,340</u>	<u>143,440,550</u>	<u>145,563,586</u>	<u>149,665,437</u>
20,377,060	22,269,105	20,913,990	24,836,330	21,030,071	21,088,042
9,263,271	9,507,064	9,468,603	10,084,465	10,206,280	10,889,249
29,732,494	30,115,927	30,758,222	31,450,422	31,565,945	32,977,073
7,270,195	6,890,600	8,145,703	6,781,163	8,504,917	7,836,445
713,084	719,234	736,077	790,993	761,050	761,785
42,883,850	42,657,872	42,490,549	44,784,175	46,992,012	48,996,353
1,200,266	1,169,642	709,426	829,873	1,881,304	974,813
9,114,384	10,610,923	16,892,404	19,000,295	8,811,601	9,385,124
2,937,158	2,892,193	11,747,618	3,473,159	3,459,908	3,668,951
1,302,481	1,165,557	1,375,520	1,025,137	896,102	797,740
<u>124,794,243</u>	<u>127,998,117</u>	<u>143,238,112</u>	<u>143,056,012</u>	<u>134,109,190</u>	<u>137,375,575</u>
(5,034,301)	3,853,048	(7,414,772)	384,538	11,454,396	12,289,862
0	0	8,327,410	0	0	0
0	254,314	0	0	1,000,000	0
0	0	0	0	0	0
555,810	0	8,611,000	0	0	0
0	0	0	0	0	0
3,173	0	0	0	0	0
0	0	0	0	0	0
7,046,311	8,502,294	11,572,894	15,100,434	15,753,634	20,003,560
(8,952,572)	(9,299,638)	(12,372,894)	(15,900,434)	(16,553,634)	(20,042,880)
<u>(1,347,278)</u>	<u>(543,030)</u>	<u>16,138,410</u>	<u>(800,000)</u>	<u>200,000</u>	<u>(39,320)</u>
<u>(\$6,381,579)</u>	<u>\$3,310,018</u>	<u>\$8,723,638</u>	<u>(\$415,462)</u>	<u>\$11,654,396</u>	<u>\$12,250,542</u>
3.61%	3.38%	9.90%	3.42%	3.42%	3.49%

## Warren County, Ohio

### Assessed Valuations and Estimated True Values of Taxable Property (1) Last Ten Years

Collection year	2007	2008	2009	2010
<b>Real Property (2)</b>				
Assessed				(3)
Residential/Agricultural	\$4,620,980,270	\$4,824,838,340	\$4,958,841,330	\$4,509,615,280
Commercial/Industrial/Public Utility	818,492,130	866,239,420	919,347,450	953,892,890
Actual	15,541,349,714	16,260,222,171	16,794,825,086	15,610,023,343
<b>Personal Property - Public Utility (2)</b>				
Assessed	155,539,600	135,350,390	144,066,080	153,261,530
Actual	176,749,545	153,807,261	163,711,455	174,160,830
<b>Tangible Personal Property - General Business (2)</b>				
Assessed	268,201,325	127,312,790	16,431,000	11,619,070
Actual	2,145,610,600	2,037,004,640	164,310,000	185,905,120
<b>Total</b>				
Assessed	5,863,213,325	5,953,740,940	6,038,685,860	5,628,388,770
Actual	17,863,709,860	18,451,034,073	17,122,846,540	15,970,089,292
<b>Assessed Value as a Percentage of Actual Value</b>	32.82%	32.27%	35.27%	35.24%
<b>Total Direct Tax Rate</b>	6.71	5.21	5.21	5.78

Source:

County Auditor's Office

(1) Exempt properties are not included in the estimated actual values nor in assessed valuations.

(2) Refer to: Note 7 - Taxes in the Financial Statements.

Assessed value of Public Utility is at 25% and Assessed Value of Tangible Personal Property is at 25% through 2005, at 18.75% for 2006, 12.5% for 2007, and 6.25% for 2008 and 0% for 2009.

All collections from 2009 forward, are unpaid delinquent collections from prior tax years.

Additionally, telephone property was reclassified to general business and assessed at 10% for 2009.

(3) A triennial update of property values was done in 2009 and 2012 resulting in the decrease of assessed property values in 2010 and 2013.

(4) A triennial update of property values was done in 2015 resulting in an increase of property values in 2016.

2011	2012	2013	2014	2015	2016
		(3)			(4)
\$4,547,490,460	\$4,593,066,270	\$4,435,960,550	\$4,474,642,360	\$4,548,499,230	\$5,002,741,950
899,990,910	881,568,940	841,267,660	841,493,780	862,154,640	890,946,780
15,564,232,486	15,641,814,886	15,077,794,885	15,188,960,400	15,459,011,060	16,839,110,660
227,822,150	236,416,170	278,705,790	285,162,200	292,369,620	297,320,090
258,888,807	268,654,739	316,711,125	324,047,955	332,238,205	337,863,739
0	0	0	0	0	0
0	0	0	0	0	0
5,675,303,520	5,711,051,380	5,555,934,000	5,601,298,340	5,703,023,490	6,191,008,820
15,823,121,293	15,910,469,624	15,394,506,010	15,513,008,350	15,791,249,265	17,176,974,399
35.87%	35.89%	36.09%	36.11%	36.12%	36.04%
7.78	7.78	7.78	7.78	7.78	7.78

## *Warren County, Ohio*

*Property Tax Rates of Direct and Overlapping Governments  
(per \$1,000 of assessed value)  
Last Ten Years - by Collection Year*

	2007	2008	2009	2010
<b>Direct Rates</b>				
County				
General Fund	1.50	2.00	2.00	2.57
Board of Developmental Disabilities	4.00	2.00	2.00	2.00
Senior Citizens	1.21	1.21	1.21	1.21
Total	6.71	5.21	5.21	5.78
<b>Overlapping Rates</b>				
Other Entities				
Warren County Combined Health District	0.50	0.50	0.50	0.50
Warren/Clinton Community Mental Health	1.00	1.00	1.00	1.00
Franklin Carlisle Joint Emergency Medical Service	1.80	1.80	1.80	1.80
Municipalities	1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07
Townships	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
School Districts	28.90-83.45	28.90-83.45	28.90-83.45	28.90-83.45
Joint Vocational School Districts	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
Libraries	0.00	0.00	0.00	.50-1.00

Ohio Revised Code Sections 5705.02 and 5705.07 require a vote of the people for any millage exceeding the "unvoted" or "inside" millage.

Source:

County Auditor's Office  
County Treasurer's Office

2011	2012	2013	2014	2015	2016
2.57	2.57	2.57	2.57	2.57	2.57
4.00	4.00	4.00	4.00	4.00	4.00
1.21	1.21	1.21	1.21	1.21	1.21
7.78	7.78	7.78	7.78	7.78	7.78
0.50	0.50	0.50	0.50	0.50	0.50
1.00	1.00	1.00	1.00	1.00	1.00
1.80	1.80	1.80	4.41	4.41	4.41
1.11-10.07	1.11-10.07	1.11-10.07	1.11-10.07	1.11-11.82	1.11-11.82
3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97	3.87-16.97
28.90-83.45	28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.97	28.90-83.11
1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50	1.93-4.50
.50-1.00	.50-1.00	.50-1.00	.50-1.00	.50-1.0	.50-1.0

## Warren County, Ohio

*Principal Taxpayers  
Real Estate Tax  
Current Year and Nine Years Ago*

Name of Taxpayer	Nature of Business	2016		
		Assessed Value	Rank	Percent of Total Assessed Value
Kings Island Company	Amusement Park	\$20,540,640	1	0.35%
Somerset at Deerfield	Real Estate	15,887,550	2	0.27%
American Homes 4 Rent	Real Estate	13,402,070	3	0.23%
Inland American Loveland	Rental Properties	11,812,100	4	0.20%
Hills Properties, LTD	Apartments	10,995,500	5	0.19%
Sir Mallard Crossing, LLC	Apartments	10,812,790	6	0.18%
Northeast Cincinnati Hotel	Hotel	9,064,800	7	0.15%
Middletown Regional Hospital	Medical Office Buildings	8,563,810	8	0.15%
GC Net Lease	Real Estate	8,279,400	9	0.14%
Twin Fountains of Mason	Apartments	8,044,720	10	0.14%
	Subtotal	117,403,380		2.00%
	All Others	5,776,285,350		98.00%
	Total	<u>\$5,893,688,730</u>		<u>100.00%</u>

Name of Taxpayer	Nature of Business	2007		
		Assessed Value	Rank	Percent of Total Assessed Value
Middletown Regional Hospital	Medical Facility	\$38,109,474	1	0.70%
Duke Energy Ohio Inc.*	Utility	25,610,760	2	0.47%
Kings Island Company	Amusement	20,325,137	3	0.37%
Deerfield Realty Holdings	Rental	14,726,453	4	0.27%
Duke Realty Ohio	Real Estate	10,860,133	5	0.20%
Community Insurance Company	Healthcare Insurance	10,730,710	6	0.20%
S.M.G. Land Holdings LLC	Real Estate	10,622,017	7	0.20%
Otterbein Home	Retirement Community	10,554,968	8	0.19%
Passco Mallard Crossing	Rental	8,722,095	9	0.16%
Twin Fountains of Mason	Rental	8,695,050	10	0.16%
	Subtotal	158,956,797		2.92%
	All Others	5,280,515,603		97.08%
	Total	<u>\$5,439,472,400</u>		<u>100.00%</u>

\*fka Cincinnati Gas & Electric

Source: County Auditor - Land and Buildings

Based on valuation of property in 2016 and 2007. The above information does not include properties exempt from taxation.

## Warren County, Ohio

*Principal Taxpayers  
Public Utilities Personal Property Tax  
Current Year and Nine Years Ago*

		2016		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio, Inc.	Gas & Electric	\$138,479,660	1	46.58%
Rockies Express Pipeline	Gas Pipeline & Storage	95,327,320	2	32.06%
Texas Eastern Transmission Corp	Gas Pipeline & Storage	17,712,320	3	5.96%
Dayton Power & Light Co	Gas & Electric	14,685,570	4	4.94%
Dominion Transmission Inc	Gas Transportation	9,560,710	5	3.22%
Vectren Energy Delivery of Ohio Inc	Gas Transportation	8,830,380	6	2.97%
ANR Pipeline Company	Gas Pipeline & Storage	5,274,470	7	1.77%
Texas Gas Transmission Company	Gas Pipeline & Storage	2,591,960	8	0.87%
Ohio Power Company	Gas & Electric	2,569,450	9	0.86%
Banc of America Leasing	Leasing to Public Utility	1,187,380	10	0.40%
	Subtotal	296,219,220		99.63%
	All Others	1,100,870		0.37%
	Total	<u>\$297,320,090</u>		<u>100.00%</u>
		2007		
Name of Taxpayer	Nature of Business	Assessed Value	Rank	Percent of Total Assessed Value
Duke Energy Ohio, Inc. *	Gas & Electric	\$80,409,910	1	51.70%
Texas Eastern Transmission LP	Gas Pipeline & Storage	18,004,570	2	11.58%
Dayton Power and Light Company	Gas & Electric	11,890,430	3	7.64%
United Telephone Co. of Ohio	Telephone/Communications	10,710,280	4	6.89%
Cincinnati Bell Telephone	Telephone/Communications	6,522,400	5	4.19%
Dominion Transmission Inc.	Gas Transportation	5,596,950	6	3.60%
A.N.R. Pipeline	Gas Pipeline & Storage	4,974,940	7	3.20%
Ohio Bell Telephone Co.	Telephone/Communications	4,572,080	8	2.94%
New Par	Electric	2,323,080	9	1.49%
Texas Gas Transmission LLC	Gas Pipeline & Storage	2,277,950	10	1.46%
	Subtotal	147,282,590		94.69%
	All Others	8,257,010		5.31%
	Total	<u>\$155,539,600</u>		<u>100.00%</u>

\* Formerly known as Cincinnati Gas and Electric Company.

Source: County Auditor - Land and Buildings  
Based on valuation of property in 2016 and 2007.

## Warren County, Ohio

### Property Tax Levies and Collections Last Ten Years

Collection Year	2007	2008	2009	2010
<b>Total Current Tax Levy</b> <sup>(1)</sup>	\$33,601,985	\$36,160,721	\$29,152,357	\$29,277,857
<b>Total Delinquent Levy</b>	993,470	1,451,977	1,212,488	1,878,854
Total Levy	34,595,455	37,612,698	30,364,845	31,156,711
<b>Collections within the Fiscal Year of the Levy:</b>				
Current Tax Collections <sup>(2)</sup>	32,513,550	35,195,734	26,694,705	27,988,157
Percent of Current Levy Collected	96.76%	97.33%	91.57%	95.59%
Delinquent Tax Collections	733,678	1,109,746	866,080	914,580
Percent of Delinquent Collected	73.85%	76.43%	71.43%	48.68%
Total Tax Collections	33,247,228	36,305,480	27,560,785	28,902,737
Percent of Total Tax Collections to Total Tax Levy	96.10%	96.52%	90.77%	92.77%

Source: County Auditor's Office

(1) Taxes levied and collected are presented on a cash basis.

(2) State reimbursements of rollback and homestead exemptions are included.

2011	2012	2013	2014	2015	2016
\$31,692,092	\$41,976,712	\$40,462,609	\$40,340,149	\$41,406,295	\$43,669,333
2,231,929	3,962,381	1,898,211	1,659,516	1,246,552	1,411,300
33,924,021	45,939,093	42,360,820	41,999,665	42,652,847	45,080,633
30,049,225	40,546,414	39,671,026	39,556,557	40,449,437	42,836,026
94.82%	96.59%	98.04%	98.06%	97.69%	98.09%
889,513	1,925,050	1,366,872	1,135,743	875,917	1,061,367
39.85%	48.58%	72.01%	68.44%	70.27%	75.20%
30,938,738	42,471,464	41,037,898	40,692,300	41,325,354	43,897,393
91.20%	92.45%	96.88%	96.89%	96.89%	97.38%

## Warren County, Ohio

### Taxable Sales By Industry (Category - Cash Basis) Last Ten Years

Industry (Category)	2007	2008	2009	2010
Sales Tax Payments (1)	\$8,191,274	\$8,123,715	\$7,305,710	\$7,532,006
Direct Pay Tax Return Payments (1)	418,565	578,098	590,123	783,446
Seller's Use Tax Return Payments (1)	2,910,922	2,856,422	2,529,204	2,758,736
Consumer's Use Tax Return Payments (1)	1,271,731	1,279,125	1,156,878	1,223,045
Motor Vehicle Tax Payments (1)	3,686,268	3,539,029	3,252,997	3,566,902
Watercraft and Outboard Motors (1)	66,627	47,975	43,325	42,759
Department of Liquor Control (1)	64,827	70,988	75,678	77,533
Sales Tax on Motor Vehicle Fuel Refunds (1)	1,975	2,511	2,832	1,644
Sales/Use Tax Voluntary Payments (1)	24,877	22,555	82,355	53,492
Statewide Master Numbers (1)	10,257,271	10,660,551	10,597,975	11,429,838
Sales/Use Tax Assessment Payments (1)	45,109	121,436	270,590	164,252
Streamlined Sales Tax Payments (1)	1,350	13,967	9,961	13,413
Use Tax Amnesty Payments (1)	0	0	0	0
State Administrative Rotary Fund (1)	(268,854)	(270,541)	(258,822)	(276,440)
Sales/Use Tax Refunds Approved (1)	(61,260)	(333,753)	(93,100)	(72,269)
State Adjustment to Prior Allocations (1)	(18,567)	(13,813)	0	0
Non-Resident Motor Vehicle Tax Payments (1)	5,880	71,485	57,649	69,168
Regular Sales (2)	0	0	0	0
Direct Pay (2)	0	0	0	0
Sellers Use (2)	0	0	0	0
Consumers Use (2)	0	0	0	0
Motor Vehicle (2)	0	0	0	0
Watercraft and Outboard Motors (2)	0	0	0	0
Liquor Control (2)	0	0	0	0
Voluntary Payments (2)	0	0	0	0
Assessment Payments (2)	0	0	0	0
Audit Payments (2)	0	0	0	0
Sales Tax on Motor Fuel (2)	0	0	0	0
Certified Assessment Payments (2)	0	0	0	0
Statewide Master (2)	0	0	0	0
Streamline Sales-Intrastate (2)	0	0	0	0
Streamline Sales-Interstate (2)	0	0	0	0
Streamline Use (2)	0	0	0	0
Use Tax from Ohio IT 1040 (2)	0	0	0	0
Non-Resident Motor Vehicle (2)	0	0	0	0
Non-Resident Watercraft (2)	0	0	0	0
Transient Sales (2)	0	0	0	0
Amnesty (2)	0	0	0	0
Adjustments (2)	0	0	0	0
Sales/Use Tax Refunds Approved (2)	0	0	0	0
Administrative Rotary Fund (2) (3)	0	0	0	0
<b>Total</b>	<b>\$26,597,995</b>	<b>\$26,769,751</b>	<b>\$25,623,355</b>	<b>\$27,367,525</b>
 Sales Tax Rate	 6.50%	 6.50%	 6.50%	 6.50%

Source: State Department of Taxation

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the County.

- (1) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" through April 2014. These figures and names are reflective of the total sales tax revenue received through April 2014.
- (2) The Ohio Department of Taxation changed the order and names referenced on their monthly "Final Sales & Use Tax Distribution Report" beginning in May 2014. These figures and names are reflective of the total sales tax revenue received from May - December 2014.
- (3) Beginning in 2015, the County began recording the amount withheld for the Administrative Rotary Fund as a receipt and an expense for fees.

2011	2012	2013	2014	2015	2016
\$7,765,654	\$8,146,984	\$8,619,775	\$4,522,487	\$0	\$0
712,138	804,890	882,631	387,307	0	0
3,294,396	3,678,037	4,151,277	2,260,384	0	0
1,008,326	1,351,308	1,538,738	878,142	0	0
3,938,727	4,130,794	4,425,416	2,135,611	0	0
53,548	50,699	61,778	18,373	0	0
80,692	85,986	90,046	47,384	0	0
1,824	2,324	2,204	1,412	0	0
23,906	27,911	28,974	7,332	0	0
11,657,003	12,472,932	12,716,921	6,160,406	0	0
168,025	156,005	128,015	63,104	0	0
26,053	22,238	27,981	14,110	0	0
4,473	21,758	102,910	4,311	0	0
0	0	(327,492)	(165,005)	0	0
(477,799)	(395,111)	(141,254)	(52,902)	0	0
(283,419)	(306,388)	0	0	0	0
84,925	82,092	113,791	53,086	0	0
0	0	0	2,973,041	5,826,942	6,705,288
0	0	0	708,812	1,720,831	1,607,244
0	0	0	2,276,106	4,799,801	5,832,878
0	0	0	859,989	1,900,883	1,868,979
0	0	0	2,605,944	5,006,930	5,384,016
0	0	0	39,385	59,443	78,562
0	0	0	47,064	98,880	113,969
0	0	0	20,820	99,569	89,401
0	0	0	52,551	135,236	59,134
0	0	0	170,874	95,668	29,939
0	0	0	1,731	3,113	7,160
0	0	0	4,737	177,677	107,180
0	0	0	6,787,403	13,385,998	13,874,244
0	0	0	808	18,369	14,263
0	0	0	1,882	39,603	25,659
0	0	0	0	4	52
0	0	0	0	0	0
0	0	0	63,951	122,645	168,346
0	0	0	0	0	0
0	0	0	1,935,716	3,744,511	3,772,912
0	0	0	595	1,376	1,347
0	0	0	632	0	0
0	0	0	(63,852)	(405,262)	(500,064)
0	0	0	(184,882)	(368,322)	(392,405)
<u>\$28,058,472</u>	<u>\$30,332,459</u>	<u>\$32,421,711</u>	<u>\$34,638,849</u>	<u>\$36,463,895</u>	<u>\$38,848,104</u>
6.50%	6.50%	6.50-6.75%	6.75%	6.75%	6.75%

## Warren County, Ohio

### Ratio of Outstanding Debt By Type Last Ten Years

	2007	2008	2009	2010
<b>Governmental Activities</b> <sup>(1)</sup>				
General Obligation Bonds Payable	\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762
Special Assessment Bonds Payable	13,304,853	14,896,998	13,657,815	12,329,258
Tax Increment Dist. Revenue Bonds Payable	0	0	2,350,000	2,325,000
State 166 Loan Payable	7,099,111	6,587,404	5,973,606	5,334,801
OPWC Loan Payable	177,603	126,859	76,115	25,372
ODOT Loan Payable	1,406,261	949,834	481,988	0
Capital Leases	11,584	774	11,044	8,284
<b>Business-type Activities</b> <sup>(1)</sup>				
Mortgage Revenue Bonds Payable	\$11,415,049	\$6,729,141	\$6,232,311	\$5,715,481
OWDA Loan Payable	5,000,138	5,000,138	5,000,138	4,914,650
OPWC Loan Payable	0	0	0	0
Long-Term Contract	130,694	0	0	0
Total Primary Government	<u>\$43,499,404</u>	<u>\$38,677,368</u>	<u>\$37,636,346</u>	<u>\$38,406,608</u>
<b>Population</b> <sup>(2)</sup>				
Warren County	196,400	201,831	207,262	212,693
Outstanding Debt Per Capita	\$221	\$192	\$182	\$181
<b>Income</b> <sup>(3)</sup>				
Personal (in thousands)	\$7,563,168	\$7,986,049	\$8,055,652	\$8,266,739
Percentage of Personal Income	0.58%	0.48%	0.47%	0.46%

Sources:

(1) Source: County Auditor's Office

(2) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Outstanding Debt Per Capita.

(3) US Department of Commerce, Bureau of Economic Analysis

2011	2012	2013	2014	2015	2016
\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162
11,541,111	10,180,450	9,431,095	8,405,097	7,472,884	6,508,405
2,285,000	2,245,000	2,205,000	2,155,000	2,105,000	2,055,000
4,669,970	3,978,053	3,257,945	2,508,500	1,728,521	916,765
0	247,956	235,240	222,524	1,209,808	1,097,092
0	0	0	0	0	0
5,286	2,029	0	0	0	0
\$5,178,651	\$0	\$0	\$0	\$0	\$0
13,389,853	15,734,018	15,248,765	14,557,956	13,847,998	13,944,198
0	0	0	0	0	65,040
0	0	0	0	0	0
<u>\$43,931,715</u>	<u>\$38,427,432</u>	<u>\$43,101,053</u>	<u>\$38,905,167</u>	<u>\$35,703,383</u>	<u>\$32,165,662</u>
215,406	217,310	219,169	221,659	224,469	227,063
\$204	\$177	\$197	\$176	\$159	\$142
\$8,731,698	\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120
0.50%	0.41%	0.50%	0.45%	0.32%	0.28%

**Warren County, Ohio**

*Ratios of General Bonded Debt Outstanding  
Last Ten Years*

Year	2007	2008	2009	2010
<b>Population</b> <sup>(1)</sup>	196,400	201,831	207,262	212,693
<b>Assessed Value</b> <sup>(2)</sup>	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770
<b>General Bonded Debt</b> <sup>(3)</sup>				
General Obligation Bonds	\$4,954,111	\$4,386,220	\$3,853,329	\$7,753,762
<b>Resources Available to Pay Principal</b> <sup>(4)</sup>	\$4,514,111	\$4,086,220	\$3,648,329	\$7,648,762
<b>Net General Bonded Debt</b>	\$440,000	\$300,000	\$205,000	\$105,000
<b>Ratio of Net Bonded Debt to Assessed Value</b>	0.0075%	0.0050%	0.0034%	0.0019%
<b>Ratio of Net Bonded Debt to Estimated Actual Value</b>	0.0025%	0.0016%	0.0012%	0.0007%
<b>Net Bonded Debt per Capita</b>	\$2.24	\$1.49	\$0.99	\$0.49

Source:

- (1) Population numbers in noncensus years are estimated and provided by the US Census Bureau.
- (1a) Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population.
- (2) Source: County Auditor's Office
- (3) Includes all governmental general obligation bonded debt supported by property taxes.
- (4) Includes only Debt Service funds available for general obligation bonded debt supported by property taxes.

2011 (1a)	2012 (1a)	2013	2014	2015	2016
215,406	217,310	219,169	221,659	224,469	227,063
\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
\$6,861,844	\$6,039,926	\$12,723,008	\$11,056,090	\$9,339,172	\$7,579,162
\$6,861,844	\$6,039,926	\$5,316,459	\$4,286,090	\$3,359,172	\$2,404,162
\$0	\$0	\$7,406,549	\$6,770,000	\$5,980,000	\$5,175,000
0.0000%	0.0000%	0.1333%	0.1209%	0.1049%	0.0836%
0.0000%	0.0000%	0.0481%	0.0436%	0.0379%	0.0301%
\$0.00	\$0.00	\$33.79	\$30.54	\$26.64	\$22.79

## Warren County, Ohio

### Debt Limitations Last Ten Years

Collection Year	2007	2008	2009	2010
<u>Total Debt</u>				
Net Assessed Valuation	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770
Debt Limit (1)	145,080,333	147,343,524	149,467,147	139,209,719
County G.O. Debt Outstanding (2)	4,954,111	4,386,220	3,853,329	7,753,762
Less:				
Applicable Debt Service Fund Amounts	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Indebtedness Subject to Limit	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>
Overall Legal Debt Margin	<u>\$140,126,222</u>	<u>\$142,957,304</u>	<u>\$145,613,818</u>	<u>\$131,455,957</u>
	96.59%	97.02%	97.42%	94.43%
<u>Unvoted Debt</u>				
Net Assessed Valuation	\$5,863,213,325	\$5,953,740,940	\$6,038,685,860	\$5,628,388,770
Legal Debt Limitation (%) (1)	1.00%	1.00%	1.00%	1.00%
Legal Debt Limitation (\$) (1)	58,632,133	59,537,409	60,386,859	56,283,888
Net Indebtedness Subject to Limit	<u>4,954,111</u>	<u>4,386,220</u>	<u>3,853,329</u>	<u>7,753,762</u>
Overall Legal Debt Margin	<u>\$53,678,022</u>	<u>\$55,151,189</u>	<u>\$56,533,530</u>	<u>\$48,530,126</u>

(1) Direct Debt Limitation based upon Section 133, The Uniform Bond Act of the Ohio Revised Code.  
3.0% of the first \$100,000,000 assessed valuation plus  
1.5% on excess of \$100,000,000, not in excess of \$300,000,000, plus  
2.5% on the amount in excess of \$300,000,000

(2) Warren County Auditor's Office. Excludes general obligation debt reported in the Enterprise Funds.  
Excludes the following debt service funds: Special Assessment Fund and the portion of the  
State 166 Loan within the Tax Increment Financing Fund.

Source: County Auditor's Office

2011	2012	2013	2014	2015	2016
\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
140,382,588	141,276,285	137,398,350	138,532,459	141,075,587	153,275,221
6,861,844	6,039,926	12,723,008	11,056,090	9,339,172	7,579,162
0	0	0	0	0	0
6,861,844	6,039,926	12,723,008	11,056,090	9,339,172	7,579,162
\$133,520,744	\$135,236,359	\$124,675,342	\$127,476,369	\$131,736,415	\$145,696,059
95.11%	95.72%	90.74%	92.02%	93.38%	95.06%
\$5,675,303,520	\$5,711,051,380	\$5,555,934,000	\$5,601,298,340	\$5,703,023,490	\$6,191,008,820
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
56,753,035	57,110,514	55,559,340	56,012,983	57,030,235	61,910,088
6,861,844	6,039,926	12,723,008	11,056,090	9,339,172	7,579,162
\$49,891,191	\$51,070,588	\$42,836,332	\$44,956,893	\$47,691,063	\$54,330,926

## Warren County, Ohio

### Pledged Revenue Coverage Last Ten Years

	2007	2008	2009	2010
<b>Water System Bonds (1)</b>				
Gross Revenues (2)	\$11,628,964	\$10,791,275	\$10,019,256	\$11,003,831
Direct Operating Expenses (3)	7,963,596	8,169,088	7,764,584	7,921,008
Net Revenue Available for Debt Service	3,665,368	2,622,187	2,254,672	3,082,823
Annual Debt Service Requirement	1,373,526	1,378,950	780,470	784,223
Coverage Excluding Tap-in Fees	2.67	1.90	2.89	3.93
Tap-in Fees (4)	3,701,775	2,452,235	1,795,667	1,714,150
Coverage Including Tap-in Fees	5.36	3.68	5.19	6.12
<b>Sewer System Bonds (1)</b>				
Gross Revenues (2)	\$7,783,496	\$7,951,392	\$7,531,172	\$8,028,278
Direct Operating Expenses (3)	6,597,254	7,524,961	7,170,707	6,761,398
Net Revenue Available for Debt Service	1,186,242	426,431	360,465	1,266,880
Annual Debt Service Requirement	0	0	0	0
Coverage	N/A	N/A	N/A	N/A
Tap-in Fees (4)	2,045,308	1,704,983	1,388,747	1,171,558
Coverage Including Tap-in Fees	N/A	N/A	N/A	N/A
<b>Special Assessment Bonds (1)</b>				
Special Assessment Collections	\$1,818,870	\$1,823,300	\$2,007,058	\$1,870,239
January 1 Restricted Fund Balance to pay Debt Service	1,862,178	1,860,983	1,821,508	1,797,320
Debt Service				
Principal	1,096,558	1,162,855	1,239,183	1,328,557
Interest	723,305	699,921	792,062	686,743
Coverage	2.02	1.98	1.88	1.82
<b>Tax Increment Financing (TIF) Bonds (1)</b>				
Collections	\$3,146,387	\$3,216,753	\$3,120,033	\$3,366,276
January 1 Restricted Fund Balance to pay Debt Service	3,301,855	5,860,392	7,681,422	9,126,492
Debt Service				
Principal	395,000	946,517	1,028,798	1,453,805
Interest	192,850	449,206	646,165	486,884
Coverage	10.97	6.50	6.45	6.44

Source: County Auditor's Office

- (1) Additional Information on the various bond issues can be found in Note 16
- (2) Gross revenues include operating revenues plus interest income.
- (3) Direct operating expenses include operating expenses less depreciation.
- (4) Tap-in fees are the initial fee to new customers for connection to the existing system and are accounted for as nonoperating revenues - capital contributions - tap in fees. The Bond Council for the County is of the opinion that tap-in fees should be included in the calculation for enterprise revenue bond coverage.

2011	2012	2013	2014	2015	2016
\$9,862,623	\$10,441,348	\$9,613,585	\$10,005,920	\$10,557,413	\$11,734,574
7,648,931	8,526,501	7,711,903	8,265,954	8,671,385	8,680,386
2,213,692	1,914,847	1,901,682	1,739,966	1,886,028	3,054,188
786,295	781,870	0	0	0	0
2.82	2.45	N/A	N/A	N/A	N/A
2,636,665	2,103,466	2,367,417	2,438,414	3,389,001	3,434,494
6.17	5.14	N/A	N/A	N/A	N/A
\$7,606,032	\$8,316,165	\$8,307,475	\$8,764,591	\$8,955,427	\$10,030,296
6,873,776	6,646,793	6,517,435	6,431,656	6,560,500	7,161,614
732,256	1,669,372	1,790,040	2,332,935	2,394,927	2,868,682
0	0	0	0	0	0
N/A	N/A	N/A	N/A	N/A	N/A
846,579	813,710	1,300,873	1,859,229	2,482,081	3,083,743
N/A	N/A	N/A	N/A	N/A	N/A
\$1,599,255	\$1,354,407	\$1,407,328	\$1,321,980	\$1,356,383	\$1,334,108
1,652,259	1,288,155	719,109	575,202	436,536	405,783
1,343,957	1,360,661	1,060,356	1,025,998	932,213	964,479
619,402	562,792	492,379	455,349	403,469	359,701
1.66	1.37	1.37	1.28	1.34	1.31
\$2,432,983	\$2,142,123	\$0	\$0	\$0	\$0
10,549,093	11,043,489	11,251,872	9,342,535	5,515,189	3,604,369
1,419,831	1,481,917	1,545,107	1,614,445	1,674,979	1,736,756
521,743	451,822	364,230	301,707	236,215	174,064
6.69	6.82	5.90	4.88	2.89	1.89

## Warren County, Ohio

### Demographic and Economic Statistics Last Ten Years

Calendar Year	2007	2008	2009	2010
<b>Population</b> (4)				
Warren County	196,400	201,831	207,262	212,693
<b>Income</b> (2)				
Total Personal (in thousands)	\$7,563,168	\$7,986,049	\$8,055,652	\$8,266,739
Per Capita (2) (a)	\$38,509	\$39,568	\$38,867	\$38,867
<b>Unemployment Rate</b> (3)				
Federal	4.6%	5.8%	9.3%	9.6%
State	5.6%	6.8%	10.2%	10.1%
Warren County	4.6%	5.5%	8.8%	8.9%
<b>Civilian Work Force Estimates</b> (3)				
State	5,976,500	5,986,400	5,970,200	5,897,600
Warren County	107,800	108,500	109,300	108,300
<b>Total Retail Sales (thousands)</b> (5)				
Warren County	\$2,675,288	\$2,661,541	\$2,620,394	\$2,720,949
<b>Employment Distribution by Occupation</b> (1) (a)				
Manufacturing	20,900	18,071	12,843	10,977
Education (1)(b)	2,900	2,900	2,336	1,612
Service	10,864	27,449	11,049	17,013
Retail	8,215	10,023	14,044	9,439
Medical	7,137	12,574	6,241	6,205
Construction	5,895	7,217	2,137	2,198
Financial	9,151	9,878	4,015	4,026
Restaurants/Accommodations	14,826	16,402	12,410	10,681
<b>Daytime Population</b> (1)	79,888	104,514	65,075	62,151

Sources:

(1) Warren County Office of Economic Development

(a) Data starting in 2006 may be higher/lower than expected due to a change in how companies reported business information from previous years. NAICS codes were utilized for 2006-2008, creating some differences in reporting categories and patterns. Employment Distribution by Occupation Statistics are reflective of January of each year. In 2009 information was gathered from the Employment & Wage Industry Tool, Ohio Dept. of Job and Family Service.

(b) The number for 2013 has been re-stated due to an error in the number previously reported

(2) US Department of Commerce, Bureau of Economic Analysis information is only available through 2015 for the presentation of 2016 statistics, the County is using the latest information available.

(a) Total Personal Income is available by County, Per Capita Income is a calculation

(3) State Department of Labor Statistics

(4) Population numbers in noncensus years are estimated and provided by the US Census Bureau. Population numbers for 2011 and 2012 previously were reported using the actual 2010 US Census Bureau population numbers. These numbers have been changed to reflect the estimated population. This correction resulted in a change to the 2011 and 2012 Total Personal Income (in thousands).

(5) Warren County Auditor's Office

2011	2012	2013	2014	2015	2016
(4)	(4)				
215,406	217,310	219,169	221,659	224,469	227,063
\$8,731,698	\$9,304,780	\$8,560,174	\$8,657,336	\$10,990,640	\$11,572,120
\$40,536	\$42,818	\$39,057	\$39,057	\$48,962	\$50,964
8.9%	8.1%	7.0%	6.2%	5.0%	4.7%
8.6%	7.2%	7.0%	5.7%	4.8%	5.0%
7.6%	6.3%	6.0%	4.8%	3.9%	3.9%
5,806,000	5,747,900	5,766,000	5,719,500	5,719,872	5,720,387
109,200	109,100	110,800	110,700	109,662	111,749
\$2,836,263	\$3,062,820	\$3,270,480	\$3,501,007	\$3,732,564	\$3,955,059
11,142	10,284	12,068	14,214	9,281	10,243
4,440	8,697	5,790	3,909	7,372	6,412
14,225	15,620	26,433	28,538	38,315	38,929
13,024	22,604	16,405	17,099	16,992	17,422
5,389	6,533	5,777	6,291	9,801	10,189
3,065	3,734	3,559	4,039	4,971	4,890
5,256	5,214	5,027	4,709	7,726	7,293
7,105	8,814	5,850	6,917	9,108	9,263
63,646	81,500	80,909	85,710	103,556	104,641



## Warren County, Ohio

### Principal Employers Current Year and Nine Years Ago

Employer	Nature of Business	2016		
		Number of Employees	Rank	Percentage of Total Employment
WellPoint	Health Insurance	1,945	1	1.86%
Procter & Gamble	Research and Development	1,943	2	1.86%
Luxottica	Eyewear and Lens HQ	1,913	3	1.83%
Macy's Credit and Customer Service	Financial Processing	1,800	4	1.72%
Cintas Corporation	Professional Uniforms	1,339	5	1.28%
ADVICS Manufacturing	Automotive Manufacturer	849	6	0.81%
Otterbein Retirement Community	Senior Services	847	7	0.81%
Countryside YMCA	Recreation Facility	777	8	0.74%
L3 Cincinnati Electronics	Aerospace & Defense	712	9	0.68%
Mitsubishi Electric	Automotive Manufacturer	628	10	0.60%
	Total	<u>12,753</u>		<u>12.19%</u>
	Total Employment within the County	<u><u>104,641</u></u>		

Employer	Nature of Business	2007		
		Number of Employees	Rank	Percentage of Total Employment
WellPoint	Insurance	2,594	1	3.25%
Macy's Credit Group	Credit Card Services	2,400	2	3.00%
Procter & Gamble Co	Commercial Physical and Biological Research	2,100	3	2.63%
Atrium Medical Center	Medical	2,000	4	2.50%
Cintas	Business Uniform Services	1,800	5	2.25%
Luxotica Retail	Eyeware Manufacturer	1,166	6	1.46%
SUMCO Manufacturing	Manufacturer of Silicon Wafers	667	7	0.83%
ADVICS Manufacturing Ohio Inc	Automotive Manufacturer	633	8	0.79%
Pioneer Automotive	Automotive Manufacturer	621	9	0.78%
Quebeccor World	Printing	553	10	0.69%
	Total	<u>14,534</u>		<u>18.18%</u>
	Total Employment within the County	<u><u>79,888</u></u>		

Source: Warren County Office of Economic Development

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Ten Years

	2007	2008	2009	2010
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners	8	7	7	7
Auditor	17	16	14	13
Treasurer	7	7	7	7
Prosecuting Attorney	29	32	34	31
Recorder	13	13	13	13
Board of Elections	8	8	9	8
Data Processing	29	31	30	30
Records Center	7	7	5	5
Facilities Management	48	48	43	43
Rural Zoning	3	0	0	0
Tax Maps	7	6	6	5
Office of Management and Budget	8	8	8	8
Real Estate Assessment	9	10	11	11
Delinquent Real Estate Tax and Assessment (1)	13	13	13	16
Judicial				
Common Pleas Court (2)	26	31	32	30
Domestic Relations	9	9	9	9
Juvenile Court	17	16	15	18
Probate Court	9	10	9	9
Clerk of Courts	17	17	17	17
Municipal Court	8	9	9	9
Criminal Prosecutors	3	3	3	3
County Court	4	4	4	4
County Court Clerk	13	13	13	13
Law Library/Notary Public	1	1	1	0
Notary Public	1	1	0	1
Certificate of Title Administration	16	15	14	16
County Court Special Projects	3	3	4	5
Mental Health Grant	0	0	1	0

2011	2012	2013	2014	2015	2016
7	7	7	7	7	7
15	13	17	14	14	14
7	7	7	7	7	7
32	32	32	32	31	32
13	12	12	12	10	10
9	9	10	10	10	10
28	28	27	28	22	21
5	5	6	4	5	5
41	38	42	42	47	45
0	0	0	0	0	0
5	5	5	4	6	7
8	8	8	8	8	8
11	12	9	13	12	9
17	3	3	3	3	3
34	22	23	24	22	29
9	9	9	9	10	10
18	18	19	19	18	18
9	8	9	9	9	10
17	16	16	17	16	16
9	9	9	9	9	9
3	3	3	3	3	3
5	4	3	4	4	6
13	13	12	10	10	10
0	0	0	0	0	0
1	1	1	1	1	1
16	16	16	16	17	17
4	4	3	4	4	0
1	0	0	0	1	0

(Continued)

## Warren County, Ohio

### Full Time Equivalent Employees by Function Last Ten Years

	2007	2008	2009	2010
Public Safety				
Coroner	3	3	3	3
Sheriff	182	183	183	185
Building Regulation	13	15	12	12
Adult Probation	4	5	7	11
Juvenile Probation	14	13	14	14
Juvenile Detention	24	22	22	22
Communication Dispatch	41	38	38	35
Telecommunications	16	18	19	18
Crime Victim Grant	2	2	2	2
Youth Services Subsidy Public Safety (2)	31	31	31	30
Emergency Management	1	1	1	6
County Court Probation Department (2)	5	4	4	4
Indigent Guardianship (2)	1	1	1	1
Cognitive Intervention Program (3)	4	4	3	3
Hazardous Materials Emergency	2	1	1	0
Municipal Victim Witness	2	2	2	3
Public Works				
Engineer	45	44	44	43
Water	40	38	36	36
Sewer	37	36	36	34
Storm Water	0	1	0	1
Health				
Dog and Kennel	4	4	4	4
Warren County Solid Waste District	3	3	3	3
Human Services				
BDD	185	181	194	205
Jobs and Family Services	49	47	43	41
Children's Services Board	47	47	44	39
Workforce Investment Act	7	7	9	10
Workforce Investment Board	0	0	0	0
Child Support Enforcement Agency	54	55	54	54
Veteran Services	9	9	8	9
Community and Economic Development	6	5	5	4
	<u>1,164</u>	<u>1,158</u>	<u>1,154</u>	<u>1,163</u>

Source: Warren County Data Processing

(1) In 2012, 14 of the employees formerly counted in this department, are now having their salaries split between this department and the general fund. They are now included in the general fund counts.

(2) In 2011, several funds were reclassified from a judicial government type to a public safety government type. The reclassification included the following special revenue funds: Youth Service Subsidy, County Court Probation, and Indigent Guardianship. In addition, one general fund department, Common Pleas Probation was also reclassified. This is reflected in the counts for 2006-2011.

(3) In 2015, the name changed from TASC Grant to Cognitive Intervention Program.

2011	2012	2013	2014	2015	2016
3	4	4	4	4	4
193	187	194	191	190	188
12	12	12	12	12	16
8	24	27	28	32	33
12	15	14	13	17	14
21	24	23	25	24	26
34	32	32	36	32	36
21	21	20	21	20	23
2	2	2	1	2	2
29	31	37	37	43	35
5	9	7	7	7	5
4	4	4	4	2	3
0	2	0	0	0	1
5	5	4	2	0	0
0	0	0	0	0	0
3	3	2	2	3	3
44	43	43	44	45	45
37	37	40	36	37	37
30	31	29	30	34	34
0	1	1	1	1	0
4	4	4	4	4	4
3	3	3	2	2	2
204	198	199	175	169	170
40	41	38	42	44	45
42	41	42	42	45	52
10	9	10	10	9	9
0	0	0	0	1	2
50	50	51	50	49	49
10	9	13	15	19	22
4	4	4	5	5	5
<u>1,167</u>	<u>1,148</u>	<u>1,167</u>	<u>1,148</u>	<u>1,158</u>	<u>1,172</u>

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
<b>Governmental Activities</b>				
General Government				
Legislative and Executive				
Commissioners				
Number of Resolutions	2,193	2,058	1,857	2,026
Number of Public Hearings	30	20	39	26
Auditor				
Number of Non-exempt Conveyances	6,116	4,934	4,389	4,624
Number of Exempt Conveyances	2,952	2,762	2,666	2,349
Number of Real Estate Transfers	9,068	7,696	7,055	6,973
Number of Dog Licenses Issued	25,067	26,508	27,004	28,151
Number of General Warrants Issued - see F and I below	39,146	39,437	39,072	36,161
Number of Payroll Warrants Issued	34,387	35,657	35,796	36,327
Number of Receipt Payins Issued	6,627	7,493	8,953	9,139
Treasurer				
Number of Parcels Billed-see C below	83,539	85,715	87,290	87,904
Number of Parcels Collected - see C below	81,158	86,960	85,707	86,442
Return on Portfolio as of December 31st	4.93%	3.66%	2.00%	1.41%
Prosecuting Attorney				
Criminal Cases - Common Pleas	903	1,080	853	891
Criminal/Traffic Cases - Juvenile Court - see J below	3,644	2,864	2,864	2,653
Criminal/Traffic Cases - County Court - see J below	9,470	8,098	7,477	6,184
Board of Elections				
Number of Registered Voters	127,130	140,988	142,617	135,490
Number of Voters Last General Election	37,039	106,951	60,167	81,631
Percentage of Register Voters that Voted	29.13%	75.86%	42.19%	60.25%
Recorder				
Number of Deeds Recorded	9,999	8,422	7,738	7,853
Number of Mortgages Recorded	15,248	11,833	15,322	13,683
Number of Military Discharges Recorded	24	21	17	25
Facilities Management - see D below				
Number of Buildings	15	16	A	A
Square Footage of Buildings	458,405	462,005	A	A
Total Acreage	A	A	A	A

2011	2012	2013	2014	2015	2016
1,867	1,862	1,999	2,058	2,228	2,110
17	28	24	28	39	46
4,123	5,040	5,517	5,419	5,878	6,472
2,682	2,802	3,012	2,810	2,792	3,003
6,805	7,842	8,529	8,229	8,670	9,475
28,815	29,038	28,608	27,564	27,108	51,821
35,249	33,702	46,326	52,707	50,271 I	37,448
35,494	35,923	35,794	36,564	35,783	10,337
8,843	9,354	10,188	9,297	10,156	27,367
88,018	88,720	89,065	89,510	89,792	95,890
86,442	87,416	87,797	88,063	88,455	92,013
0.98%	0.72%	1.01%	1.34%	1.54%	1.59%
880	955	925	959	1,007	1,089
2,546	2,866	2,958	2,756	2,659	2,195
6,644	7,069	6,737	6,655	5,539	4,329
139,093	146,374	144,023	147,798	143,235	152,350
72,132	111,757	35,880	60,050	65,461	119,450
51.86%	76.35%	24.91%	40.86%	45.70%	78.40%
7,508	8,313	9,220	7,563	8,075	9,315
12,391	15,120	12,743	9,001	10,553	11,763
29	8	228	111	103	86
18	23	23	24	25	25
473,232	474,344	474,344	528,344	536,639	536,639
A	406	406	406	408	408

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Data Processing				
GIS Group				
Number of GIS Outside Requests	263	357	299	248
Number of Internal GIS Users	53	57	59	65
Systems Development Group				
Number of Outside Requests	104	141	135	122
Number of Users Supported	763	782	806	836
Web Group				
Number of Sites Maintained	30	32	32	30
Support Group				
Number of Departments Supported	52	53	53	53
Number of Help Desk Work Orders	2,450	2,834	2,366	2,657
Office of Management and Budget				
Number of Workers' Compensation Claims	84	72	65	68
Judicial				
Common Pleas Court				
Number of Civil Cases Filed	2,659	2,987	2,885	2,760
Number of Criminal Cases Filed	881	828	782	810
Probate Court				
Number of Estates Filed	657	686	658	711
Number of Guardianships Filed	138	145	121	126
Number of Marriages Filed	1,093	1,110	1,141	1,034
Juvenile Court				
Number of Civil Cases Filed	1,577	1,858	2,129	1,914
Number of Adult Cases Filed	256	175	189	145
Number of Delinquent Cases Filed	1,813	1,439	1,259	1,251
Common Pleas Court				
Franklin				
Number of Civil Cases Filed	658	965	632	601
Number of Criminal and Traffic Cases Filed	6,338	6,180	6,014	8,273
Number of Small Claims Cases Filed	53	99	98	49
Lebanon				
Number of Civil Cases Filed	889	985	835	853
Number of Criminal and Traffic Cases Filed	5,706	5,275	4,212	5,428
Number of Small Claims Cases Filed	386	336	252	210
Mason				
Number of Civil Cases Filed	1,191	1,303	1,271	1,322
Number of Criminal and Traffic Cases Filed	7,355	8,538	7,831	8,675
Number of Small Claims Cases Filed	81	125	93	85

2011	2012	2013	2014	2015	2016
226	216	280	205	231	154
70	73	78	83	83	83
116	82	84	104	97	52
864	867	929	942	955	955
32	35	43	46	44	44
53	55	55	48	48	62
3,588	3,423	3,490	2,850	2,876	3,005
62	39	47	32	41	52
2,632	3,419	3,147	1,490	1,464	1,267
819	899	877	911	973	1,080
711	705	784	739	668	609
103	149	131	105	85	124
1,114	1,108	1,090	1,146	1,106	1,149
2,265	1,713	1,947	2,224	1,949	1,848
122	97	190	208	226	164
1,223	1,281	1,247	1,263	1,106	834
659	626	524	551	543	592
8,052	7,170	6,322	7,506	6,837	7,665
42	37	41	33	25	37
826	754	535	605	586	592
5,566	5,187	5,063	6,191	5,835	5,749
96	81	56	56	52	74
1,018	1,058	827	807	640	673
7,090	7,783	9,148	8,985	8,555	8,175
76	118	110	116	90	135

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
<b>Clerk of Courts</b>				
Number of Domestic Relations Cases Filed	822	865	828	982
Number of Civil Cases Filed	2,659	2,987	2,888	2,760
Number of Criminal Cases Filed	881	827	814	808
Number of Domestic Violence Cases Filed	499	445	491	522
Number of Civil Stalking Cases Filed	300	232	286	308
Number of Appeals Filed	148	153	166	127
Number of Certificates of Judgement Filed	2,754	3,390	4,128	4,384
Number of Executions Filed	88	87	253	182
Number of Notary Commissions	534	644	537	561
Number of Passport Applications	1,987	2,327	2,098	2,785
Number of Expungements	28	38	39	57
<b>Domestic Relations</b>				
Number of DR Cases Filed	860	862	827	979
Number of Protective Orders	499	445	491	522
<b>Law Library</b>				
Number of Volumes in Collection	5,696	5,832	5,840	5,882
<b>Public Safety</b>				
<b>Building Department</b>				
Number of Permits Issued	2,527	2,110	1,811	1,889
Number of Inspections Performed	21,639	17,328	15,332	11,327
<b>Sheriff</b>				
<b>Jail Operations</b>				
Average Daily Jail Census	232	255	255	257
Prisoners Booked	5,613	5,802	5,742	6,195
Prisoners Released	5,611	5,800	5,756	6,184
Average Jail Stay	28	25	28	13
<b>Enforcement</b>				
Number of Accident Reports	1,921	1,177	964	1,464
Number of Citations Issued	5,661	3,323	3,195	3,800
Number of Warrants Served	2,304	1,965	2,299	2,605
Number of Calls for Service	60,946	65,783	84,908	72,605
Number of Transport Miles	293,218	261,742	273,646	292,399
Number of Court Security Hours	6,740	6,693	3,397	5,268
Number of Registered Sex Offenders	362	398	521	537
<b>Probation</b>				
Average Daily Case Load	1,014	1,201	1,019	1,230
Electronic Monitoring	A	70	120	180
Pretrial Services	A	80	120	140

2011	2012	2013	2014	2015	2016
922	838	825	825	817	777
2,362	2,199	1,736	1,490	1,464	1,267
841	946	937	904	1,001	1,054
426	433	427	386	387	366
271	275	161	179	192	150
139	129	137	149	114	108
4,586	4,968	4,041	5,046	3,392	2,960
221	244	203	241	195	200
546	563	569	578	546	576
3,497	4,628	5,018	5,460	5,886	5,926
29	52	71	57	60	67
921	837	824	825	817	777
426	433	428	386	388	363
5,963	5,914	5,929	6,073	6,080	5,841
2,049	2,203	2,594	2,529	2,671	3,067
15,544	16,426	15,818	18,260	19,108	19,442
260	258	257	268	266	294
5,786	5,764	5,486	5,533	5,206	4,588
5,674	5,722	5,501	5,642	5,177	4,560
14	16	33	19	18	23
1,240	1,321	1,455	1,502	1,765	1,774
3,314	3,813	5,556	5,987	4,555	4,553
2,573	2,582	2,703	2,555	2,640	2,731
68,420	71,584	74,053	71,219	69,623	66,537
224,664	164,358	176,593	169,650	153,385	134,134
2,856	2,774	3,152	3,279	3,047	2,826
391	391	357	220	216	216
1,470	1,257	1,408	840	733	760
247	233	232	254	276	300
152	131	288	289	315	275

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Emergency Services				
Number of Calls for Service	169,714	186,604	197,761	222,415
Number of 9-1-1 Calls	30,385	28,548	28,410	53,318
Coroner				
Number of Cases Investigated	328	504	573	620
Public Works				
Engineer				
Miles of Road Resurfaced	13.36	15.73	14.20	19.34
Number of Bridges Replaced/Improved	4	5	4	5
Number of Culverts Built/Replaced/Improved	1	0	1	1
Sewer District				
Average Daily Sewage Treated (mgd)	6.07	6.54	6.69	6.13
Number of Tap-ins	466	358	247	177
Number of Customers-See H below	18,949	19,307	19,554	19,731
Water District				
Average Daily Water Treated (mgd)	7.15	5.98	5.82	6.66
Average Daily Water Billed (mgd) - see B below	8.80	8.40	7.90	8.50
Number of Tap-ins	699	486	389	315
Number of Customers	25,396	25,882	26,271	26,586
Human Services				
BDD				
Clients Enrolled in:				
Family Services	239	243	222	212
Early Intervention Program	184	181	149	181
Respite Services	239	243	222	212
Clients Assisted with:				
Employment Planning	24	42	27	25
Community Employment	115	63	70	75
Organizational Employment	185	243	260	241
Transition School to Work	29	30	36	69
Job and Family Services -				
Recipients Receiving Ohio Works First - see G below	389	478	727	937
Recipients Receiving Day Care - see G & K below	616	658	623	589
Recipients Receiving Food Stamps - see G below	3,903	4,859	7,544	9,572
Recipients Receiving Medicaid - see G below	10,756	11,716	13,841	15,828
Recipients Receiving Disability Assistance (DA) - see G below	91	100	88	80

2011	2012	2013	2014	2015	2016
210,683	209,905	208,168	213,188	278,496	216,626
53,988	55,929	50,735	53,788	68,549	55,482
658	731	740	765	812	895
6.84	11.38	11.55	16.83	8.45	8.97
4	8	3	5	3	5
0	3	2	2	0	1
6.47	5.74	5.66	5.12	5.69	5.82
137	132	204	202	278	491
19,868	20,000	20,204	20,406	19,910	20,507
6.27	6.27	5.55	5.41	6.01	5.81
7.80	8.10	7.43	7.42	7.46	7.88
318	371	467	424	671	688
26,904	27,275	27,742	28,166	28,837	29,558
253	165	199	180	173	186
232	219	204	229	244	252
253	165	199	180	173	174
25	38	33	75	84	73
64	51	61	78	102	105
236	217	211	189	192	193
80	104	133	128	118	121
957	667	668	655	577	582
621	809	790 K	847 K	860 K	872
10,523	10,119	9,761	9,260	8,706	8,089
18,065	18,386	18,292	22,770	27,178	26,663
79	71	58	45	36	20

(Continued)

## Warren County, Ohio

### Operating Indicators by Function Last Ten Years

	2007	2008	2009	2010
Assistance Groups Receiving Prevention, Retention and Contingency Program - see G below	104	59	50	16
Job Placements thru Jobs Program	116	174	264	105
Clients Served in Agency	18,837	20,063	23,057	22,080
Children's Services				
Average Client Count - Foster Care	89	83	80	135
Adoptions Finalized	2	8	5	4
New Investigations	648	723	741	666
Child Support Enforcement Agency				
Average Number of Active Support Orders	9,801	9,916	10,214	11,384
Percentage Collected	74%	75%	74%	75%
Veteran Services				
Number of Clients Assisted - see E below	3,318	4,338	4,305	2,144
Amount of Financial Assistance Paid	614,077	702,172	727,502	441,472
Community and Economic Development				
Number of Jobs Created	1,641	1,714	2,250	1,709
Number of Jobs Retained	1,747	3,012	2,552	2,643
Number of Projects	36	36	32	36
Total Project Investment	\$133.3 M	\$279.4 M	\$175.6 M	\$49.6 M

Source: County Auditor's Office

A - Information not available

B - Warren County purchases water from other entities, therefore, the amount billed is more than the average daily water treated.

C - Collection year

D - Name changed from Building and Grounds to Facilities Management in 2012.

E - For 2012, the method of counting the number of clients assisted changed from counting every time someone came in during the year for assistance, to counting each client only one time regardless of the number of times they received assistance during the year.

F - Increase in General Warrants is due to the direct deposit of bi-weekly HSA employee contributions to each individual account versus previously issued to bank in one amount & distributed to each account. This change was effective mid year 2013.

G - Previously, statistics were reported in a cumulative format. For 2013 and prior years, the numbers were corrected to reflect average annual recipients per category based on ODJFS reporting.

H - Previously, accounts from Butler County were included in totals. Butler County is the service provider. Warren County collects the billings and forwards the funds to Butler County on a monthly basis.

I - Number changed from previous year due to key in error.

J - Prior to 2016, these number received from the Prosecutor's office. As of 2016 and going forward, these numbers will be received from Juvenile Court & County Court.

K - Day care numbers for 2013-2015 corrected by JFS in 2016 due to previous numbers reported for those years was the number of children receiving OWF benefits in error.

2011	2012	2013	2014	2015	2016
13	3	2	229	31	420
A	A	A	A	A	A
18,320	18,953	18,195	16,100	18,095	16,121
101	114	129	111	150	199
8	10	12	16	14	20
715	690	607	725	693	679
11,636	12,100	12,138	12,168	12,199	12,320
73%	74%	75%	75.73%	76.00%	75.63%
2,591	842	610	706	774	769
475,570	420,277	326,212	427,333	476,435	479,752
1,849	1,934	2,545	2,138	3,248	1,615
1,875	772	1,059	2,137	4,946	4,314
38	20	34	45	24	23
\$70.9 M	\$283.4 M	203.4 M	257.8 M	685.3 M	256.7M

## Warren County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2007	2008	2009	2010
<b>Governmental Activities</b>				
General Government				
Judicial				
Buildings, Structures and Improvements	\$0	\$0	\$0	\$69,408
Machinery and Equipment	378,526	339,848	305,025	305,025
Legislative				
Land	2,302,715	3,759,545	3,759,545	4,019,555
Land Improvements	488,516	488,516	488,516	488,516
Buildings, Structures and Improvements	48,653,854	49,267,067	53,664,383	53,664,384
Machinery and Equipment	3,493,278	3,636,268	4,146,690	4,146,690
Public Safety				
Land	101,500	101,500	80,000	80,000
Land Improvements	8,000	8,000	8,000	8,000
Buildings, Structures and Improvements	2,683,399	2,513,382	1,748,311	1,342,359
Machinery and Equipment	5,850,044	6,319,830	8,409,436	7,993,540
Public Works				
Land	3,451,366	4,021,319	4,068,057	4,144,924
Machinery and Equipment	3,673,884	3,940,248	3,961,194	4,099,263
Infrastructure	57,234,272	63,249,496	65,078,062	68,962,093
Health				
Machinery and Equipment	154,771	154,771	152,321	152,321
Human Services				
Land	79,200	79,200	79,200	274,729
Land Improvements				
Buildings, Structures and Improvements	723,363	723,363	723,363	1,057,834
Machinery and Equipment	1,973,980	1,989,550	2,008,934	2,604,413
Community and Economic Development				
Machinery and Equipment	0	0	0	0
Construction in Progress	8,977,025	7,066,010	3,393,176	5,277,780

2011	2012 (1)	2013	2014	2015	2016
\$69,408	\$69,408	\$69,408	\$69,408	\$69,408	\$69,408
305,025	305,025	335,636	405,387	404,709	604,676
4,625,437	6,489,066	6,537,866	6,482,556	6,513,172	6,880,397
488,516	507,516	507,516	507,516	577,389	810,074
54,714,930	54,663,576	54,762,512	62,464,171	63,221,554	63,552,150
4,273,099	3,108,006	3,433,731	4,069,530	4,746,366	4,911,458
80,000	80,000	80,000	80,000	80,000	80,000
22,995	22,995	22,995	22,995	22,995	22,995
1,297,113	1,352,267	1,352,267	1,282,152	1,282,152	1,423,538
8,470,365	9,040,127	9,777,454	8,019,592	13,623,211	13,380,017
4,238,149	4,238,149	4,821,496	5,217,606	5,308,889	5,308,889
4,199,030	4,304,067	4,555,773	4,473,785	5,135,636	5,764,525
70,724,975	75,065,746	80,114,389	85,078,440	88,334,797	89,097,530
155,105	155,105	155,105	156,185	163,294	198,801
274,729	274,729	274,729	274,729	274,729	274,729
					52,440
1,057,834	1,057,834	1,057,834	1,057,834	1,057,834	1,057,834
2,517,362	2,395,497	2,457,131	2,730,486	2,661,201	2,883,662
0	0	0	0	0	0
8,630,236	10,401,332	12,877,630	11,836,908	6,098,393	7,834,990

(Continued)

## Warren County, Ohio

### Capital Asset Statistics by Function Last Ten Years

	2007	2008	2009	2010
<b>Business-Type Activities</b>				
Utilities				
Water				
Land	1,746,342	1,746,342	1,745,426	1,795,654
Land Improvements	76,431,500	83,314,971	83,377,256	95,777,965
Buildings, Structures and Improvements	28,042,967	29,008,512	30,990,892	41,823,798
Machinery and Equipment	1,701,473	1,754,801	1,778,129	1,763,134
Construction in Progress	18,494,552	20,920,071	25,710,336	5,435,607
Sewer				
Land	406,165	406,165	406,165	406,165
Land Improvements	88,418,787	91,541,584	93,175,275	93,897,672
Buildings, Structures and Improvements	29,015,576	29,353,826	29,640,922	29,640,924
Machinery and Equipment	2,605,820	2,919,529	3,251,574	3,251,571
Construction in Progress	2,266,158	2,581,059	3,515,344	18,006,768
Storm Water				
Machinery and Equipment	24,793	24,793	24,793	24,793

Source: County Auditor's Office

- (1) In 2012 the threshold for Buildings, Structures, Building Improvements or Infrastructure was increased from \$10,000 to \$100,000.  
Existing assets under the \$100,000 threshold were not disposed.

2011	2012 (1)	2013	2014	2015	2016
1,805,956	1,824,366	1,824,366	1,914,673	1,914,673	1,914,673
99,127,182	101,970,035	102,932,040	109,630,579	111,011,301	113,057,051
43,385,563	43,385,563	44,281,296	44,718,162	44,256,491	52,078,622
1,738,514	1,720,755	1,756,816	1,868,227	2,015,805	2,292,776
4,353,421	4,448,923	6,657,663	7,498,057	7,866,452	1,353,002
406,165	406,165	406,165	406,165	411,165	464,055
94,266,602	94,383,775	94,590,807	95,320,891	95,395,234	96,585,269
29,640,923	29,640,923	60,959,557	61,424,226	61,832,269	62,361,019
3,216,790	3,098,282	3,228,553	3,264,605	3,310,475	3,547,916
29,255,450	32,482,233	726,645	489,606	125,187	791,583
24,793	24,793	24,793	24,793	24,793	24,793

**APPENDIX B**  
**BUDGET APPROPRIATIONS**  
**FISCAL YEAR 2017**

[SEE ATTACHED]

# Resolution

Number 16-2063

Adopted Date December 20, 2016

## APPROVE 2017 ANNUAL APPROPRIATIONS

BE IT RESOLVED, to approve the 2017 Annual Appropriations for Funds 101 to 650, as attached hereto and made a part hereof.

Mrs. South moved for adoption of the foregoing resolution being seconded by Mr. Grossmann. Upon call of the roll, the following vote resulted:

Mr. Young – yea  
Mr. Grossmann – yea  
Mrs. South – yea

Resolution adopted this 20<sup>th</sup> day of December 2016.

BOARD OF COUNTY COMMISSIONERS



Tina Osborne, Clerk

tz/

cc: Auditor   
Budget file  
OMB  
T. Zindel

FUND: 101 GENERAL FUND  
FUNCTION: 1110 COUNTY COMMISSIONERS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	246,222.00
102	REGULAR SALARIES	255,970.00
111	PART TIME EMPLOYEES	25,000.00
114	OVERTIME PAY	500.00
210	OFFICE SUPPLIES, GENERAL	10,300.00
220	OPERATING SUPPLIES, GENERAL	160,000.00
317	CAPITAL PURCHASES UNDER \$10000	10,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	310,178.00
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	10,000.00
460	INSURANCE	500.00
511	INTEREST	81,507.00
512	PRINCIPAL	820,000.00
811	P.E.R.S.	73,945.00
820	HEALTH INS (GENERAL)	101,442.00
830	WORKERS COMPENSATION-D.A.W.R.	75,000.00
840	UNEMPLOYMENT COMP.	65,000.00
850	TRAINING-EDUCATION	500.00
860	LIFE INSURANCE	840.00
871	MEDICARE	7,659.00
880	SEVERANCE PAY	
881	ACCUM. SICK LEAVE (PAYOUT)	150,000.00
882	ACCUM. VACATION (PAYOUT)	150,000.00
901	FEE SHARE, STATE	340,000.00
902	COUNTY RELATIONS	5,500.00
910	OTHER EXPENSE	130,910.00
930	CLAIMS	
940	TRAVEL (GENERAL)	6,000.00
996	CONTINGENCY-PERSONNEL NEW HIRE	
997	OPERATIONAL TRANSFERS	
999	CONTINGENCY	
	FUNCTION TOTAL	3,036,973.00

FUND: 101 GENERAL FUND  
FUNCTION: 1111 COMMISSIONERS - GRANTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
710	MUNICIPAL COURTS	
711	APPEALS COURT	136,000.00
712	DRUG TASK FORCE	141,769.00
719	AIRPORT AUTHORITY LAND ACQ	
721	OSU EXTENSION/WARREN COUNTY	306,890.00
722	AGRICULTURAL SOCIETY,WARREN CO	23,500.00
723	SOIL AND WATER CONSERVATION	254,728.00
725	CONVENTION AND VISITORS BUREAU	
726	VILLAGE OF CORWIN	
727	VILLAGE OF WAYNSVILLE	
728	WAYNE TOWNSHIP	
729	WARREN COUNTY PORT AUTHORITY	56,200.00
733	VILLAGE OF MORROW	
735	LOCAL GOV'T COOPERATIVE AGRMTS	93,000.00
739	WARREN COUNTY BOARD OF EDUCATN	456,000.00
742	WELFARE	
743	TITLE XX - LOCAL MATCH	
744	MARY HAVEN HOME	
745	CRIPPLED CHILDREN SHARE	619,082.00
746	HISTORICAL SOCIETY	30,000.00
749	CHILDREN SERVICES	
770	LOCAL SHARE AIRPORT IMPROVEMT.	
774	COMMUNITY SERVICES-SENIOR SVCS	
775	SENIOR CITIZENS	
783	HUMANE SOCIETY	247,397.00
784	WARREN CO. PARK DIST.	
792	ARSON TASK FORCE	
793	REGIONAL PLANNING SHARE	220,000.00
797	OKI SHARE	75,000.00
799	AIRPORT AUTHORITY SHARE	75,800.00
	FUNCTION TOTAL	2,735,366.00

FUND: 101 GENERAL FUND  
FUNCTION: 1112 GRANTS - OPERATING TRANSFERS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
703	OTHER COUNTY GOVERNMENT	19,036.00
742	WELFARE	200,948.00
743	TITLE XX - LOCAL MATCH	
744	MARY HAVEN HOME	989,000.00
748	CHILD SUPPORT-INCENTIVES	267,351.00
749	CHILDREN SERVICES	3,325,497.00
770	LOCAL SHARE AIRPORT IMPROVEMT.	
776	TRANSIT-CAPITAL	
785	COUNTY CONST. PROJECTS	
786	HAZMAT	27,119.00
787	DOG & KENNEL	
791	COMMUNITY DEVELOPMENT	
795	EMERGENCY MANAGEMENT AGENCY	34,541.00
796	TRANSIT - OPERATING	400,000.00
995	REIMB-INTEREST EARNED	200,000.00
997	OPERATIONAL TRANSFERS	290,860.00
	FUNCTION TOTAL	5,754,352.00

FUND: 101 GENERAL FUND  
FUNCTION: 1115 OMB- (OFFICE-MANAGEMENT/BUDGET)

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	297,566.00
114	OVERTIME PAY	250.00
210	OFFICE SUPPLIES, GENERAL	3,000.00
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	4,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	6,686.00
811	P.E.R.S.	41,695.00
820	HEALTH INS (GENERAL)	71,079.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	5,322.00
860	LIFE INSURANCE	720.00
871	MEDICARE	4,319.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	1,000.00
940	TRAVEL (GENERAL)	500.00
	FUNCTION TOTAL	436,137.00

FUND: 101 GENERAL FUND  
FUNCTION: 1116 ECONOMIC DEVELOPMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	165,930.00
210	OFFICE SUPPLIES, GENERAL	6,000.00
220	OPERATING SUPPLIES, GENERAL	500.00
317	CAPITAL PURCHASES UNDER \$10000	5,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	13,678.00
811	P.E.R.S.	23,361.00
820	HEALTH INS (GENERAL)	25,017.00
830	WORKERS COMPENSATION-D.A.W.R.	3,338.00
850	TRAINING-EDUCATION	3,000.00
860	LIFE INSURANCE	360.00
871	MEDICARE	2,420.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	60,300.00
940	TRAVEL (GENERAL)	10,000.00
	FUNCTION TOTAL	318,904.00

FUND: 101 GENERAL FUND  
FUNCTION: 1120 AUDITOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	86,109.00
102	REGULAR SALARIES	695,400.00
114	OVERTIME PAY	13,100.00
210	OFFICE SUPPLIES, GENERAL	15,600.00
220	OPERATING SUPPLIES, GENERAL	10,800.00
317	CAPITAL PURCHASES UNDER \$10000	11,400.00
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	46,147.00
460	INSURANCE	1,000.00
811	P.E.R.S.	111,500.00
820	HEALTH INS (GENERAL)	209,700.00
830	WORKERS COMPENSATION-D.A.W.R.	2,500.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	1,000.00
855	CLOTHING-PERSONAL EQUIP.	2,100.00
860	LIFE INSURANCE	1,700.00
871	MEDICARE	11,600.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
899	DIRECT DEPOSIT COSTS	4,200.00
907	FINES AND PENALTIES	
910	OTHER EXPENSE	7,000.00
936	INSURANCE LOSS CLAIMS	1,200.00
940	TRAVEL (GENERAL)	1,600.00
	FUNCTION TOTAL	1,233,656.00

FUND: 101 GENERAL FUND  
FUNCTION: 1130 TREASURER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	70,556.00
102	REGULAR SALARIES	203,533.00
111	PART TIME EMPLOYEES	23,500.00
114	OVERTIME PAY	15,000.00
210	OFFICE SUPPLIES, GENERAL	10,000.00
220	OPERATING SUPPLIES, GENERAL	600.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	17,500.00
421	RENT OR LEASE	4,100.00
811	P.E.R.S.	43,908.00
820	HEALTH INS (GENERAL)	85,017.00
830	WORKERS COMPENSATION-D.A.W.R.	2,500.00
840	UNEMPLOYMENT COMP.	
860	LIFE INSURANCE	840.00
871	MEDICARE	4,547.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	4,000.00
940	TRAVEL (GENERAL)	2,800.00
	FUNCTION TOTAL	488,401.00

FUND: 101 GENERAL FUND  
FUNCTION: 1150 PROSECUTOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	127,429.00
102	REGULAR SALARIES	1,823,407.00
111	PART TIME EMPLOYEES	16,129.00
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	29,016.00
317	CAPITAL PURCHASES UNDER \$10000	4,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	38,730.00
421	RENT OR LEASE	
460	INSURANCE	400.00
811	P.E.R.S.	279,489.00
820	HEALTH INS (GENERAL)	359,583.00
830	WORKERS COMPENSATION-D.A.W.R.	6,605.00
840	UNEMPLOYMENT COMP.	20,795.00
850	TRAINING-EDUCATION	2,300.00
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	3,650.00
871	MEDICARE	28,947.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	27,158.00
920	ALLOWANCES	63,782.00
940	TRAVEL (GENERAL)	3,401.00
	FUNCTION TOTAL	2,834,821.00

FUND: 101 GENERAL FUND  
FUNCTION: 1160 RECORDER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	71,935.00
102	REGULAR SALARIES	414,019.00
111	PART TIME EMPLOYEES	40,000.00
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	3,000.00
220	OPERATING SUPPLIES, GENERAL	2,500.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	
421	RENT OR LEASE	
811	P.E.R.S.	60,000.00
820	HEALTH INS (GENERAL)	112,000.00
830	WORKERS COMPENSATION-D.A.W.R.	9,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	1,000.00
855	CLOTHING-PERSONAL EQUIP.	1,000.00
860	LIFE INSURANCE	1,400.00
871	MEDICARE	7,000.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	4,656.00
940	TRAVEL (GENERAL)	1,000.00
	FUNCTION TOTAL	728,510.00

FUND: 101 GENERAL FUND  
 FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	41,964.00
102	REGULAR SALARIES	646,736.00
111	PART TIME EMPLOYEES	15,000.00
130	REFEREE, COURT	357,900.00
131	REPORTER, COURT	177,619.00
132	JURY COMMISSION	
133	COUNTY DERIVED TRANSCRIPT COMP	52,130.00
152	JURY - COMMISSION	2,000.00
160	VISITING JUDGES	5,000.00
181	COURT REPORTER - CONTRACT	5,000.00
199	OTHERS, PERSONAL SERVICES	
210	OFFICE SUPPLIES, GENERAL	18,000.00
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	10,500.00
320	CAP PURCHASES \$10,000 AND OVER	30,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	75,000.00
415	ATTORNEYS - INDIGENT	409,185.00
419	JUDGES, APPEAL COURT	
421	RENT OR LEASE	20,000.00
441	JURY FEES	58,000.00
442	WITNESS FEES	5,000.00
811	P.E.R.S.	169,000.00
820	HEALTH INS (GENERAL)	224,000.00
830	WORKERS COMPENSATION-D.A.W.R.	5,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	5,000.00
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	3,000.00
871	MEDICARE	17,500.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	15,000.00
940	TRAVEL (GENERAL)	4,000.00
941	FOREIGN JUDGES, TRAVEL AND MISC	
	FUNCTION TOTAL	2,371,534.00

FUND: 101 GENERAL FUND  
FUNCTION: 1221 COMMON PLEAS CT. CAPITAL CASES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
199	OTHERS, PERSONAL SERVICES	
400	PURCHASED SERVICES	<u>21,355.00</u>
415	ATTORNEYS - INDIGENT	40,404.00
418	ATTORNEY INDIGENT CAPITAL CASE	
441	JURY FEES	<u>3,600.00</u>
442	WITNESS FEES	
910	OTHER EXPENSE	
	FUNCTION TOTAL	<u>65,359.00</u>

FUND: 101 GENERAL FUND  
FUNCTION: 1222 CPC-PRETRIAL SERVICES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	346,941.00
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	12,000.00
220	OPERATING SUPPLIES, GENERAL	10,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	20,000.00
421	RENT OR LEASE	8,000.00
811	P.E.R.S.	48,572.00
820	HEALTH INS (GENERAL)	74,862.00
830	WORKERS COMPENSATION-D.A.W.R.	
850	TRAINING-EDUCATION	2,500.00
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	1,080.00
871	MEDICARE	5,031.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	1,000.00
	FUNCTION TOTAL	529,986.00

FUND: 101 GENERAL FUND  
FUNCTION: 1223 COMMON PLEAS PROBATION DEPT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	484,779.00
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	12,245.00
220	OPERATING SUPPLIES, GENERAL	10,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	15,000.00
460	INSURANCE	2,500.00
811	P.E.R.S.	67,869.00
820	HEALTH INS (GENERAL)	102,000.00
830	WORKERS COMPENSATION-D.A.W.R.	4,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	7,000.00
855	CLOTHING-PERSONAL EQUIP.	4,000.00
860	LIFE INSURANCE	1,440.00
871	MEDICARE	7,030.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	1,000.00
	FUNCTION TOTAL	718,863.00

FUND: 101 GENERAL FUND  
FUNCTION: 1224 COMMON PLEAS COMMUNITY CORRCTN

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	423,810.00
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	5,000.00
220	OPERATING SUPPLIES, GENERAL	12,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	10,000.00
460	INSURANCE	2,500.00
811	P.E.R.S.	59,334.00
820	HEALTH INS (GENERAL)	105,420.00
830	WORKERS COMPENSATION-D.A.W.R.	5,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	6,862.00
855	CLOTHING-PERSONAL EQUIP.	3,000.00
860	LIFE INSURANCE	1,160.00
871	MEDICARE	6,146.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	640,232.00

FUND: 101 GENERAL FUND  
FUNCTION: 1230 COURT OF DOMESTIC RELATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	14,000.00
102	REGULAR SALARIES	357,698.00
111	PART TIME EMPLOYEES	14,045.00
130	REFEREE, COURT	325,291.00
131	REPORTER, COURT	
160	VISITING JUDGES	1,224.00
163	CHILD CUSTODY INVESTIGATOR	
181	COURT REPORTER - CONTRACT	
210	OFFICE SUPPLIES, GENERAL	6,916.00
317	CAPITAL PURCHASES UNDER \$10000	5,236.00
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	24,900.00
415	ATTORNEYS - INDIGENT	30,000.00
421	RENT OR LEASE	
811	P.E.R.S.	99,545.00
820	HEALTH INS (GENERAL)	122,146.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	2,150.00
855	CLOTHING-PERSONAL EQUIP.	100.00
860	LIFE INSURANCE	1,440.00
871	MEDICARE	10,310.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	27,641.00
940	TRAVEL (GENERAL)	2,473.00
	FUNCTION TOTAL	1,045,115.00

FUND: 101 GENERAL FUND  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	595,000.00
111	PART TIME EMPLOYEES	
130	REFEREE, COURT	359,195.00
133	COUNTY DERIVED TRANSCRIPT COMP	32,000.00
160	VISITING JUDGES	500.00
210	OFFICE SUPPLIES, GENERAL	20,000.00
211	PREPARED FORMS	
220	OPERATING SUPPLIES, GENERAL	7,000.00
317	CAPITAL PURCHASES UNDER \$10000	5,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	133,000.00
410	PROFESSIONALS (GENERAL)	
415	ATTORNEYS - INDIGENT	390,700.00
421	RENT OR LEASE	12,000.00
441	JURY FEES	
811	P.E.R.S.	133,586.00
820	HEALTH INS (GENERAL)	164,419.00
830	WORKERS COMPENSATION-D.A.W.R.	10,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	2,000.00
855	CLOTHING-PERSONAL EQUIP.	350.00
860	LIFE INSURANCE	2,640.00
871	MEDICARE	14,230.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	6,000.00
940	TRAVEL (GENERAL)	1,000.00
991	REIMBURSEMENT	250.00
	FUNCTION TOTAL	1,888,870.00

FUND: 101 GENERAL FUND  
FUNCTION: 1250 PROBATE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	14,000.00
102	REGULAR SALARIES	297,417.00
111	PART TIME EMPLOYEES	24,972.00
160	VISITING JUDGES	3,000.00
210	OFFICE SUPPLIES, GENERAL	20,000.00
220	OPERATING SUPPLIES, GENERAL	46,000.00
317	CAPITAL PURCHASES UNDER \$10000	7,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	50,000.00
421	RENT OR LEASE	4,000.00
811	P.E.R.S.	47,234.00
820	HEALTH INS (GENERAL)	87,271.00
830	WORKERS COMPENSATION-D.A.W.R.	6,500.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	1,500.00
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	1,080.00
871	MEDICARE	4,892.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	5,000.00
940	TRAVEL (GENERAL)	3,000.00
	FUNCTION TOTAL	622,866.00

FUND: 101 GENERAL FUND  
FUNCTION: 1260 CLERK OF COURT OF COMMON PLEAS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	75,255.00
102	REGULAR SALARIES	555,774.00
111	PART TIME EMPLOYEES	3,840.00
114	OVERTIME PAY	2,000.00
210	OFFICE SUPPLIES, GENERAL	16,000.00
220	OPERATING SUPPLIES, GENERAL	199,000.00
317	CAPITAL PURCHASES UNDER \$10000	20,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	6,000.00
421	RENT OR LEASE	13,000.00
430	UTILITIES (GENERAL)	
811	P.E.R.S.	88,882.00
820	HEALTH INS (GENERAL)	148,747.00
830	WORKERS COMPENSATION-D.A.W.R.	12,738.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	1,300.00
860	LIFE INSURANCE	1,920.00
871	MEDICARE	9,206.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	6,649.00
940	TRAVEL (GENERAL)	750.00
991	REIMBURSEMENT	
	FUNCTION TOTAL	1,161,061.00

FUND: 101 GENERAL FUND  
FUNCTION: 1271 FRANKLIN MUN.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	14,800.00
102	REGULAR SALARIES	43,600.00
114	OVERTIME PAY	
130	REFEREE, COURT	
142	ACTING JUDGES	1,200.00
155	PERSONAL SERVICES, REIMBURSEMENTS	8,502.00
162	ACTING JUDGES	1,200.00
400	PURCHASED SERVICES	
415	ATTORNEYS - INDIGENT	12,000.00
443	JURY - WITNESS COMBINED	
452	TRANSCRIPTS	
811	P.E.R.S.	11,000.00
820	HEALTH INS (GENERAL)	6,220.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
871	MEDICARE	2,200.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
	FUNCTION TOTAL	100,722.00

FUND: 101 GENERAL FUND  
FUNCTION: 1272 LEBANON MUN.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	14,800.00
102	REGULAR SALARIES	31,500.00
114	OVERTIME PAY	
142	ACTING JUDGES	4,000.00
155	PERSONAL SERVICES, REIMBURSEMENTS	24,500.00
162	ACTING JUDGES	2,000.00
400	PURCHASED SERVICES	
415	ATTORNEYS - INDIGENT	
443	JURY - WITNESS COMBINED	
811	P.E.R.S.	11,000.00
820	HEALTH INS (GENERAL)	12,000.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
871	MEDICARE	1,400.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
	FUNCTION TOTAL	101,200.00

FUND: 101 GENERAL FUND  
FUNCTION: 1273 MASON MUNICIPAL

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	25,300.00
102	REGULAR SALARIES	69,500.00
114	OVERTIME PAY	
130	REFEREE, COURT	18,500.00
142	ACTING JUDGES	6,000.00
400	PURCHASED SERVICES	5,000.00
415	ATTORNEYS - INDIGENT	115,000.00
443	JURY - WITNESS COMBINED	
811	P.E.R.S.	17,000.00
820	HEALTH INS (GENERAL)	15,000.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
871	MEDICARE	2,000.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
991	REIMBURSEMENT	
	FUNCTION TOTAL	273,300.00

FUND: 101 GENERAL FUND  
FUNCTION: 1276 CRIMINAL PROSECUTORS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	45,000.00
400	PURCHASED SERVICES	
811	P.E.R.S.	6,301.00
830	WORKERS COMPENSATION-D.A.W.R.	
871	MEDICARE	436.00
	FUNCTION TOTAL	51,737.00

FUND: 101 GENERAL FUND  
FUNCTION: 1280 COUNTY COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	76,500.00
102	REGULAR SALARIES	150,000.00
111	PART TIME EMPLOYEES	
114	OVERTIME PAY	
141	ACTING JUDGES NO SUP CT ORDER	4,000.00
142	ACTING JUDGES	4,000.00
210	OFFICE SUPPLIES, GENERAL	5,000.00
220	OPERATING SUPPLIES, GENERAL	1,500.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	16,000.00
415	ATTORNEYS - INDIGENT	45,000.00
421	RENT OR LEASE	
441	JURY FEES	1,500.00
442	WITNESS FEES	500.00
448	JURY-MEALS & LODGING	500.00
460	INSURANCE	
811	P.E.R.S.	33,000.00
820	HEALTH INS (GENERAL)	74,000.00
830	WORKERS COMPENSATION-D.A.W.R.	4,530.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	3,000.00
855	CLOTHING-PERSONAL EQUIP.	600.00
860	LIFE INSURANCE	600.00
871	MEDICARE	3,300.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	2,000.00
940	TRAVEL (GENERAL)	3,000.00
	FUNCTION TOTAL	428,530.00

FUND: 101 GENERAL FUND  
FUNCTION: 1282 CLERK COUNTY COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	18,815.00
102	REGULAR SALARIES	363,464.00
114	OVERTIME PAY	10,000.00
210	OFFICE SUPPLIES, GENERAL	26,000.00
220	OPERATING SUPPLIES, GENERAL	3,000.00
317	CAPITAL PURCHASES UNDER \$10000	9,000.00
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	4,000.00
415	ATTORNEYS - INDIGENT	
421	RENT OR LEASE	
811	P.E.R.S.	54,920.00
820	HEALTH INS (GENERAL)	112,758.00
830	WORKERS COMPENSATION-D.A.W.R.	7,846.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	1,500.00
860	LIFE INSURANCE	1,200.00
871	MEDICARE	5,689.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	4,000.00
940	TRAVEL (GENERAL)	2,000.00
	FUNCTION TOTAL	624,192.00

FUND: 101 GENERAL FUND  
FUNCTION: 1283 COUNTY COURT PROBATION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	160,000.00
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	4,330.00
220	OPERATING SUPPLIES, GENERAL	5,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	2,000.00
478	CONTRACT SERVICES	
811	P.E.R.S.	23,000.00
820	HEALTH INS (GENERAL)	32,000.00
830	WORKERS COMPENSATION-D.A.W.R.	3,200.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	2,500.00
855	CLOTHING-PERSONAL EQUIP.	1,000.00
860	LIFE INSURANCE	480.00
871	MEDICARE	2,400.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	2,500.00
940	TRAVEL (GENERAL)	500.00
	FUNCTION TOTAL	238,910.00

FUND: 101 GENERAL FUND  
FUNCTION: 1292 NOTARY PUBLIC

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	5,660.00
210	OFFICE SUPPLIES, GENERAL	1,000.00
220	OPERATING SUPPLIES, GENERAL	3,000.00
400	PURCHASED SERVICES	
811	P.E.R.S.	795.00
830	WORKERS COMPENSATION-D.A.W.R.	114.00
871	MEDICARE	83.00
882	ACCUM. VACATION (PAYOUT)	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	10,652.00

FUND: 101 GENERAL FUND  
FUNCTION: 1300 BOARD OF ELECTIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	400,769.00
108	ELECTION BOARD	61,752.00
111	PART TIME EMPLOYEES	77,500.00
114	OVERTIME PAY	53,876.00
151	ELECTION POLL WORKERS	87,000.00
181	COURT REPORTER - CONTRACT	
210	OFFICE SUPPLIES, GENERAL	146,000.00
220	OPERATING SUPPLIES, GENERAL	40,000.00
317	CAPITAL PURCHASES UNDER \$10000	10,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	162,151.00
421	RENT OR LEASE	18,532.00
811	P.E.R.S.	84,500.00
820	HEALTH INS (GENERAL)	151,000.00
830	WORKERS COMPENSATION-D.A.W.R.	1,200.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	37,000.00
855	CLOTHING-PERSONAL EQUIP.	500.00
860	LIFE INSURANCE	1,200.00
871	MEDICARE	11,700.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
905	REFUNDS - UNUSED GRANTS	
910	OTHER EXPENSE	7,635.00
940	TRAVEL (GENERAL)	13,500.00
	FUNCTION TOTAL	1,365,815.00

FUND: 101 GENERAL FUND  
FUNCTION: 1301 SPECIAL ELECTIONS-BD. OF ELECT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
111	PART TIME EMPLOYEES	
151	ELECTION POLL WORKERS	<u>87,000.00</u>
220	OPERATING SUPPLIES, GENERAL	65,600.00
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	<u>7,150.00</u>
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	<u>10,400.00</u>
811	P.E.R.S.	
830	WORKERS COMPENSATION-D.A.W.R.	
871	MEDICARE	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	<u>2,500.00</u>
	FUNCTION TOTAL	172,650.00

FUND: 101 GENERAL FUND  
FUNCTION: 1400 DATA PROCESSING CENTER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,339,219.00
111	PART TIME EMPLOYEES	32,000.00
114	OVERTIME PAY	10,000.00
210	OFFICE SUPPLIES, GENERAL	10,000.00
220	OPERATING SUPPLIES, GENERAL	30,000.00
317	CAPITAL PURCHASES UNDER \$10000	320,000.00
320	CAP PURCHASES \$10,000 AND OVER	404,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	670,000.00
421	RENT OR LEASE	
460	INSURANCE	824.00
811	P.E.R.S.	193,371.00
820	HEALTH INS (GENERAL)	206,510.00
830	WORKERS COMPENSATION-D.A.W.R.	5,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	40,000.00
860	LIFE INSURANCE	2,400.00
871	MEDICARE	20,028.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	5,000.00
940	TRAVEL (GENERAL)	10,000.00
999	CONTINGENCY	
	FUNCTION TOTAL	3,298,352.00

FUND: 101 GENERAL FUND  
FUNCTION: 1401 DATA PROCESSING - GIS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	297,745.00
111	PART TIME EMPLOYEES	20,623.00
114	OVERTIME PAY	500.00
210	OFFICE SUPPLIES, GENERAL	1,000.00
220	OPERATING SUPPLIES, GENERAL	5,000.00
317	CAPITAL PURCHASES UNDER \$10000	60,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	100,000.00
410	PROFESSIONALS (GENERAL)	
811	P.E.R.S.	45,000.00
820	HEALTH INS (GENERAL)	55,155.00
830	WORKERS COMPENSATION-D.A.W.R.	6,129.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	20,000.00
860	LIFE INSURANCE	600.00
871	MEDICARE	4,650.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	1,000.00
940	TRAVEL (GENERAL)	1,200.00
	FUNCTION TOTAL	618,602.00

FUND: 101 GENERAL FUND  
FUNCTION: 1500 RECORDS CENTER & ARCHIVES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	192,000.00
111	PART TIME EMPLOYEES	43,000.00
210	OFFICE SUPPLIES, GENERAL	2,000.00
220	OPERATING SUPPLIES, GENERAL	14,470.00
317	CAPITAL PURCHASES UNDER \$10000	4,517.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	30,700.00
421	RENT OR LEASE	9,000.00
460	INSURANCE	450.00
811	P.E.R.S.	33,600.00
820	HEALTH INS (GENERAL)	60,000.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	2,500.00
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	820.00
871	MEDICARE	3,480.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	1,500.00
940	TRAVEL (GENERAL)	1,000.00
	FUNCTION TOTAL	399,037.00

FUND: 101 GENERAL FUND  
FUNCTION: 1600 FACILITIES MANAGEMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,535,202.00
111	PART TIME EMPLOYEES	65,000.00
114	OVERTIME PAY	60,000.00
210	OFFICE SUPPLIES, GENERAL	15,000.00
220	OPERATING SUPPLIES, GENERAL	510,000.00
224	JANITORIAL-CLEANING SUPPLIES	120,000.00
317	CAPITAL PURCHASES UNDER \$10000	100,000.00
320	CAP PURCHASES \$10,000 AND OVER	70,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	190,000.00
421	RENT OR LEASE	10,000.00
430	UTILITIES (GENERAL)	1,625,000.00
460	INSURANCE	3,000.00
811	P.E.R.S.	214,928.00
820	HEALTH INS (GENERAL)	420,262.00
830	WORKERS COMPENSATION-D.A.W.R.	30,704.00
840	UNEMPLOYMENT COMP.	6,000.00
850	TRAINING-EDUCATION	6,000.00
855	CLOTHING-PERSONAL EQUIP.	14,000.00
856	CLOTHING-CLEANING	
860	LIFE INSURANCE	4,920.00
871	MEDICARE	22,260.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	6,000.00
936	INSURANCE LOSS CLAIMS	
940	TRAVEL (GENERAL)	4,000.00
	FUNCTION TOTAL	5,032,276.00

FUND: 101 GENERAL FUND  
FUNCTION: 1620 GARAGE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	286,470.00
111	PART TIME EMPLOYEES	
114	OVERTIME PAY	2,000.00
210	OFFICE SUPPLIES, GENERAL	2,000.00
220	OPERATING SUPPLIES, GENERAL	16,426.00
317	CAPITAL PURCHASES UNDER \$10000	8,426.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	12,000.00
421	RENT OR LEASE	
460	INSURANCE	500.00
811	P.E.R.S.	40,385.00
820	HEALTH INS (GENERAL)	82,600.00
830	WORKERS COMPENSATION-D.A.W.R.	500.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	500.00
855	CLOTHING-PERSONAL EQUIP.	11,000.00
860	LIFE INSURANCE	840.00
871	MEDICARE	4,182.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	1,000.00
940	TRAVEL (GENERAL)	400.00
	FUNCTION TOTAL	469,229.00

FUND: 101 GENERAL FUND  
FUNCTION: 1750 TAX MAP DEPT.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	281,100.00
111	PART TIME EMPLOYEES	
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	6,000.00
317	CAPITAL PURCHASES UNDER \$10000	7,000.00
320	CAP PURCHASES \$10,000 AND OVER	15,000.00
400	PURCHASED SERVICES	1,000.00
811	P.E.R.S.	38,775.00
820	HEALTH INS (GENERAL)	77,677.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
860	LIFE INSURANCE	840.00
871	MEDICARE	3,980.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	1,500.00
940	TRAVEL (GENERAL)	500.00
	FUNCTION TOTAL	433,372.00

FUND: 101 GENERAL FUND  
FUNCTION: 1990 TAX SETTLEMENT FEES WITHHELD

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
901	FEE SHARE, STATE	15,000.00
909	AUDITOR & TREASURER FEES	180,000.00
	FUNCTION TOTAL	195,000.00

FUND: 101 GENERAL FUND  
FUNCTION: 2100 CORONER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	127,532.00
102	REGULAR SALARIES	142,148.00
111	PART TIME EMPLOYEES	
210	OFFICE SUPPLIES, GENERAL	3,000.00
220	OPERATING SUPPLIES, GENERAL	24,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	180,031.00
430	UTILITIES (GENERAL)	250.00
460	INSURANCE	300.00
811	P.E.R.S.	37,760.00
820	HEALTH INS (GENERAL)	59,068.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	2,000.00
855	CLOTHING-PERSONAL EQUIP.	1,300.00
860	LIFE INSURANCE	480.00
871	MEDICARE	3,911.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	8,000.00
940	TRAVEL (GENERAL)	2,700.00
	FUNCTION TOTAL	592,480.00

FUND: 101 GENERAL FUND  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	104,371.00
102	REGULAR SALARIES	5,501,249.00
114	OVERTIME PAY	425,000.00
115	HOLIDAY PAY	369,294.00
165	SPECIAL DEPUTIES (\$1/YR)	10.00
210	OFFICE SUPPLIES, GENERAL	41,016.00
220	OPERATING SUPPLIES, GENERAL	500,876.00
317	CAPITAL PURCHASES UNDER \$10000	217,183.00
320	CAP PURCHASES \$10,000 AND OVER	180,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	78,226.00
421	RENT OR LEASE	
460	INSURANCE	15,000.00
811	P.E.R.S.	1,139,488.00
820	HEALTH INS (GENERAL)	896,923.00
830	WORKERS COMPENSATION-D.A.W.R.	160,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	73,650.00
854	SWAT - EQUIPMENT	
855	CLOTHING-PERSONAL EQUIP.	79,200.00
860	LIFE INSURANCE	10,220.00
871	MEDICARE	91,285.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	53,944.00
920	ALLOWANCES	46,398.00
936	INSURANCE LOSS CLAIMS	
940	TRAVEL (GENERAL)	15,000.00
950	REFUNDS	
	FUNCTION TOTAL	9,998,333.00

FUND: 101 GENERAL FUND  
FUNCTION: 2210 DETENTION-SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	3,716,172.00
114	OVERTIME PAY	295,000.00
115	HOLIDAY PAY	370,628.00
210	OFFICE SUPPLIES, GENERAL	33,000.00
220	OPERATING SUPPLIES, GENERAL	114,712.00
317	CAPITAL PURCHASES UNDER \$10000	120,329.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	1,552,171.00
421	RENT OR LEASE	
708	OUT OF COUNTY INCARCERATION	
811	P.E.R.S.	613,452.00
820	HEALTH INS (GENERAL)	783,922.00
830	WORKERS COMPENSATION-D.A.W.R.	136,818.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	27,960.00
855	CLOTHING-PERSONAL EQUIP.	62,136.00
856	CLOTHING-CLEANING	
860	LIFE INSURANCE	8,640.00
871	MEDICARE	63,536.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	1,400.00
940	TRAVEL (GENERAL)	42,000.00
	FUNCTION TOTAL	7,941,876.00

FUND: 101 GENERAL FUND  
FUNCTION: 2211 SHERIFF-OUTSIDE STAFFING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	75,428.00
114	OVERTIME PAY	
115	HOLIDAY PAY	6,883.00
811	P.E.R.S.	17,524.00
820	HEALTH INS (GENERAL)	14,766.00
860	LIFE INSURANCE	120.00
871	MEDICARE	1,512.00
	FUNCTION TOTAL	116,233.00

FUND: 101 GENERAL FUND  
FUNCTION: 2300 BUILDING REGULATION DEPT.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	722,016.00
111	PART TIME EMPLOYEES	
114	OVERTIME PAY	8,000.00
150	BOARDS & COMMISSION, SALARIES	8,000.00
210	OFFICE SUPPLIES, GENERAL	12,000.00
220	OPERATING SUPPLIES, GENERAL	40,000.00
317	CAPITAL PURCHASES UNDER \$10000	5,301.00
320	CAP PURCHASES \$10,000 AND OVER	73,762.00
370	SOFTWARE	
400	PURCHASED SERVICES	10,000.00
460	INSURANCE	1,000.00
811	P.E.R.S.	101,083.00
820	HEALTH INS (GENERAL)	179,209.00
830	WORKERS COMPENSATION-D.A.W.R.	14,729.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	7,000.00
855	CLOTHING-PERSONAL EQUIP.	4,000.00
860	LIFE INSURANCE	1,800.00
871	MEDICARE	10,470.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	12,000.00
936	INSURANCE LOSS CLAIMS	1,500.00
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	1,211,870.00

FUND: 101 GENERAL FUND  
FUNCTION: 2500 JUVENILE PROBATION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	754,445.00
111	PART TIME EMPLOYEES	
210	OFFICE SUPPLIES, GENERAL	4,000.00
220	OPERATING SUPPLIES, GENERAL	10,000.00
317	CAPITAL PURCHASES UNDER \$10000	5,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	15,000.00
410	PROFESSIONALS (GENERAL)	
460	INSURANCE	2,000.00
811	P.E.R.S.	102,122.00
820	HEALTH INS (GENERAL)	162,322.00
830	WORKERS COMPENSATION-D.A.W.R.	10,800.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	5,000.00
855	CLOTHING-PERSONAL EQUIP.	1,000.00
860	LIFE INSURANCE	1,920.00
871	MEDICARE	10,939.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	3,000.00
914	SUBSCRIPTION/MEMBERSHIP FEES	
940	TRAVEL (GENERAL)	3,000.00
997	OPERATIONAL TRANSFERS	8,460.00
	FUNCTION TOTAL	1,099,008.00

FUND: 101 GENERAL FUND  
FUNCTION: 2600 JUVENILE DETENTION CENTER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,090,582.00
114	OVERTIME PAY	50,000.00
220	OPERATING SUPPLIES, GENERAL	20,000.00
317	CAPITAL PURCHASES UNDER \$10000	5,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	175,000.00
406	PURCH SERV-TEACHERS	
460	INSURANCE	500.00
811	P.E.R.S.	159,681.00
820	HEALTH INS (GENERAL)	249,249.00
830	WORKERS COMPENSATION-D.A.W.R.	15,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	3,000.00
855	CLOTHING-PERSONAL EQUIP.	12,000.00
860	LIFE INSURANCE	3,240.00
871	MEDICARE	16,538.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	2,000.00
940	TRAVEL (GENERAL)	3,000.00
	FUNCTION TOTAL	1,804,790.00

FUND: 101 GENERAL FUND  
FUNCTION: 2810 TELECOMMUNICATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	536,159.00
111	PART TIME EMPLOYEES	
114	OVERTIME PAY	5,000.00
210	OFFICE SUPPLIES, GENERAL	6,000.00
220	OPERATING SUPPLIES, GENERAL	60,000.00
230	GENERAL SUPPLIES	
317	CAPITAL PURCHASES UNDER \$10000	75,000.00
320	CAP PURCHASES \$10,000 AND OVER	75,000.00
361	TELEPHONE EQUIPMENT	75,000.00
362	RADIO EQUIPMENT	200,000.00
363	MICROWAVE EQUIPMENT	
370	SOFTWARE	
400	PURCHASED SERVICES	35,000.00
421	RENT OR LEASE	1,000.00
430	UTILITIES (GENERAL)	653,312.00
431	TELEPHONE	
460	INSURANCE	2,900.00
811	P.E.R.S.	76,462.00
820	HEALTH INS (GENERAL)	134,908.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	10,000.00
855	CLOTHING-PERSONAL EQUIP.	1,000.00
860	LIFE INSURANCE	1,320.00
871	MEDICARE	8,000.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	3,000.00
940	TRAVEL (GENERAL)	2,000.00
	FUNCTION TOTAL	1,961,061.00

FUND: 101 GENERAL FUND  
FUNCTION: 2811 TELECOMM - OUTSIDE ENTITIES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
362	RADIO EQUIPMENT	100,000.00
	FUNCTION TOTAL	100,000.00

FUND: 101 GENERAL FUND  
FUNCTION: 2812 TELECOMM-DATA SYSTEMS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	602,679.00
114	OVERTIME PAY	15,000.00
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	35,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	450,000.00
421	RENT OR LEASE	
811	P.E.R.S.	88,574.00
820	HEALTH INS (GENERAL)	138,494.00
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	15,000.00
860	LIFE INSURANCE	1,320.00
871	MEDICARE	9,154.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	3,000.00
940	TRAVEL (GENERAL)	10,000.00
	FUNCTION TOTAL	1,368,221.00

FUND: 101 GENERAL FUND  
FUNCTION: 2850 COMMUNICATIONS CENTER-DISPATCH

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	2,108,739.00
114	OVERTIME PAY	260,000.00
115	HOLIDAY PAY	
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	14,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	104,200.00
421	RENT OR LEASE	
460	INSURANCE	
811	P.E.R.S.	331,623.00
820	HEALTH INS (GENERAL)	555,978.00
830	WORKERS COMPENSATION-D.A.W.R.	47,375.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	22,000.00
855	CLOTHING-PERSONAL EQUIP.	5,000.00
860	LIFE INSURANCE	5,040.00
871	MEDICARE	34,347.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	9,000.00
940	TRAVEL (GENERAL)	1,500.00
	FUNCTION TOTAL	3,498,802.00

FUND: 101 GENERAL FUND  
FUNCTION: 4100 GENERAL HEALTH

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
702	OTHER HEALTH-REG VITAL STAT	800.00
	FUNCTION TOTAL	800.00

FUND: 101 GENERAL FUND  
FUNCTION: 5210 VETERAN'S SERV.ADMIN.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,040,000.00
114	OVERTIME PAY	75,000.00
210	OFFICE SUPPLIES, GENERAL	21,000.00
220	OPERATING SUPPLIES, GENERAL	60,000.00
317	CAPITAL PURCHASES UNDER \$10000	20,000.00
320	CAP PURCHASES \$10,000 AND OVER	150,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	200,000.00
444	MEMORIAL DAY	8,000.00
460	INSURANCE	3,000.00
811	P.E.R.S.	150,000.00
820	HEALTH INS (GENERAL)	202,000.00
830	WORKERS COMPENSATION-D.A.W.R.	16,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	15,000.00
855	CLOTHING-PERSONAL EQUIP.	10,000.00
860	LIFE INSURANCE	2,800.00
871	MEDICARE	15,000.00
881	ACCUM. SICK LEAVE (PAYOUT)	15,000.00
882	ACCUM. VACATION (PAYOUT)	30,000.00
910	OTHER EXPENSE	80,000.00
940	TRAVEL (GENERAL)	20,000.00
	FUNCTION TOTAL	2,132,800.00

FUND: 101 GENERAL FUND  
FUNCTION: 5220 VETERAN'S ADM.-SOLDIER RELIEF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
150	BOARDS & COMMISSION, SALARIES	66,100.00
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
811	P.E.R.S.	10,000.00
830	WORKERS COMPENSATION-D.A.W.R.	1,000.00
850	TRAINING-EDUCATION	
855	CLOTHING-PERSONAL EQUIP.	
871	MEDICARE	1,000.00
910	OTHER EXPENSE	
923	ALLOWANCES-SOLDIER RELIEF	600,000.00
924	VETERAN FUNERAL ALLOWANCE	65,000.00
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	743,100.00

FUND: 101 GENERAL FUND  
FUNCTION: 5220 VETERAN'S ADM.-SOLDIER RELIEF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	101 FUND TOTAL	72,993,956.00

FUND: 201 SENIOR CITIZENS SERVICE LEVY  
FUNCTION: 1111 COMMISSIONERS - GRANTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	7,475,236.00
704	GRANT TO OTHER OUTSIDE ENTITY	5,000.00
901	FEE SHARE, STATE	7,000.00
909	AUDITOR & TREASURER FEES	87,000.00
	FUNCTION TOTAL	7,574,236.00

FUND: 201 SENIOR CITIZENS SERVICE LEVY  
FUNCTION: 1111 COMMISSIONERS - GRANTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	201 FUND TOTAL	7,574,236.00

FUND: 202 MOTOR VEHICLE  
 FUNCTION: 3110 ENGINEERS-ADMINISTRATIVE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
101	ELECTED OFFICIALS	109,352.00
102	REGULAR SALARIES	1,000,026.00
111	PART TIME EMPLOYEES	45,000.00
114	OVERTIME PAY	
116	SALARIES, STAFF	
117	TEMPORARY EMPLOYEES	
210	OFFICE SUPPLIES, GENERAL	20,000.00
220	OPERATING SUPPLIES, GENERAL	20,000.00
317	CAPITAL PURCHASES UNDER \$10000	40,000.00
320	CAP PURCHASES \$10,000 AND OVER	25,000.00
332	BLDG, CAPITAL IMPROVEMENTS	
370	SOFTWARE	
400	PURCHASED SERVICES	250,000.00
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	1,000.00
430	UTILITIES (GENERAL)	155,900.00
431	TELEPHONE	
445	AUDITS	
450	ADVERTISE & PRINTING	
460	INSURANCE	
473	COMPUTER SERVICE	
511	INTEREST	
521	INTEREST-SHORT TERM	
797	OKI SHARE	
811	P.E.R.S.	160,000.00
820	HEALTH INS (GENERAL)	510,000.00
830	WORKERS COMPENSATION-D.A.W.R.	15,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	6,000.00
860	LIFE INSURANCE	6,000.00
871	MEDICARE	15,000.00
881	ACCUM. SICK LEAVE (PAYOUT)	5,000.00
882	ACCUM. VACATION (PAYOUT)	5,000.00
910	OTHER EXPENSE	25,000.00
914	SUBSCRIPTION/MEMBERSHIP FEES	
936	INSURANCE LOSS CLAIMS	2,000.00
940	TRAVEL (GENERAL)	2,500.00
	FUNCTION TOTAL	2,417,778.00

FUND: 202 MOTOR VEHICLE  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	660,000.00
111	PART TIME EMPLOYEES	40,000.00
114	OVERTIME PAY	44,000.00
210	OFFICE SUPPLIES, GENERAL	5,000.00
220	OPERATING SUPPLIES, GENERAL	1,200,000.00
310	VEHICLES, CAPITAL OUTLAY	
317	CAPITAL PURCHASES UNDER \$10000	20,000.00
320	CAP PURCHASES \$10,000 AND OVER	500,000.00
332	BLDG, CAPITAL IMPROVEMENTS	50,000.00
335	ROAD CONST	100,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	2,720,000.00
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	
460	INSURANCE	10,000.00
500	DEBT SERVICE	
811	P.E.R.S.	95,000.00
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	12,000.00
850	TRAINING-EDUCATION	2,000.00
855	CLOTHING-PERSONAL EQUIP.	22,000.00
856	CLOTHING-CLEANING	
860	LIFE INSURANCE	
871	MEDICARE	9,918.00
881	ACCUM. SICK LEAVE (PAYOUT)	5,000.00
882	ACCUM. VACATION (PAYOUT)	5,000.00
910	OTHER EXPENSE	2,500.00
997	OPERATIONAL TRANSFERS	2,360,965.00
	FUNCTION TOTAL	7,863,383.00

FUND: 202 MOTOR VEHICLE  
FUNCTION: 3130 BRIDGES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	700,000.00
111	PART TIME EMPLOYEES	25,000.00
114	OVERTIME PAY	40,000.00
220	OPERATING SUPPLIES, GENERAL	575,000.00
346	BRIDGE CONSTRUCTION	
388	WILMINGTON ROAD OVER LMR	
396	RT 42 & COLUMBIA RD BRIDGE	
400	PURCHASED SERVICES	1,500,000.00
421	RENT OR LEASE	20,000.00
422	MAINTENANCE-REPAIRS, PROP.SERV.	80,000.00
811	P.E.R.S.	95,000.00
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
860	LIFE INSURANCE	
871	MEDICARE	9,500.00
881	ACCUM. SICK LEAVE (PAYOUT)	5,000.00
882	ACCUM. VACATION (PAYOUT)	5,000.00
910	OTHER EXPENSE	
997	OPERATIONAL TRANSFERS	
	FUNCTION TOTAL	3,054,500.00

FUND: 202 MOTOR VEHICLE  
FUNCTION: 3140 STORM WATER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	_____
400	PURCHASED SERVICES	_____
410	PROFESSIONALS (GENERAL)	_____
	FUNCTION TOTAL	_____

FUND: 202 MOTOR VEHICLE  
FUNCTION: 3140 STORM WATER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	202 FUND TOTAL	13,335,661.00

FUND: 203 HUMAN SERVICES  
FUNCTION: 5310 INCOME MAINTENANCE-WELFARE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,750,000.00
114	OVERTIME PAY	40,000.00
210	OFFICE SUPPLIES, GENERAL	55,000.00
220	OPERATING SUPPLIES, GENERAL	40,000.00
317	CAPITAL PURCHASES UNDER \$10000	20,000.00
320	CAP PURCHASES \$10,000 AND OVER	60,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	425,000.00
430	UTILITIES (GENERAL)	40,000.00
457	CENTRAL SERVICES COST	306,938.00
458	ENHANCED MEDICAID TRANSP	240,000.00
460	INSURANCE	3,000.00
609	SSI/GR REIMBURSEMENT	5,000.00
749	CHILDREN SERVICES	800,000.00
811	P.E.R.S.	250,600.00
820	HEALTH INS (GENERAL)	375,000.00
830	WORKERS COMPENSATION-D.A.W.R.	35,800.00
840	UNEMPLOYMENT COMP.	5,000.00
850	TRAINING-EDUCATION	7,500.00
855	CLOTHING-PERSONAL EQUIP.	2,000.00
860	LIFE INSURANCE	6,000.00
871	MEDICARE	25,955.00
881	ACCUM. SICK LEAVE (PAYOUT)	20,000.00
882	ACCUM. VACATION (PAYOUT)	20,000.00
910	OTHER EXPENSE	20,000.00
940	TRAVEL (GENERAL)	17,500.00
950	REFUNDS	
	FUNCTION TOTAL	4,570,293.00

FUND: 203 HUMAN SERVICES  
FUNCTION: 5310 INCOME MAINTENANCE-WELFARE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	203 FUND TOTAL	4,570,293.00

FUND: 205 BOARD OF DEVELOPMENTAL DISABIL  
 FUNCTION: 6710 DEPT DEVELOPMENTAL DISABILITY

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	9,149,245.00
104	TEACHERS	90,000.00
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	350,000.00
317	CAPITAL PURCHASES UNDER \$10000	350,000.00
320	CAP PURCHASES \$10,000 AND OVER	150,000.00
330	REAL PROP, CAPITAL IMP.	500,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	
421	RENT OR LEASE	400,000.00
430	UTILITIES (GENERAL)	500,000.00
459	PURCHASED SERVC-TRANSPORTATION	
460	INSURANCE	65,000.00
478	CONTRACT SERVICES	10,872,371.00
482	CONTRACT SERVICES-RESIDENTIAL	
495	SPECIALIZED CARE PROGRAM	
811	P.E.R.S.	1,298,979.00
815	S.T.R.S.	12,600.00
820	HEALTH INS (GENERAL)	2,800,000.00
830	WORKERS COMPENSATION-D.A.W.R.	100,000.00
840	UNEMPLOYMENT COMP.	55,000.00
850	TRAINING-EDUCATION	125,000.00
855	CLOTHING-PERSONAL EQUIP.	2,500.00
871	MEDICARE	133,969.00
881	ACCUM. SICK LEAVE (PAYOUT)	20,000.00
882	ACCUM. VACATION (PAYOUT)	50,000.00
883	VACATION BUYOUT	
890	EMPLOYER HSA CONTRIBUTION	365,000.00
901	FEE SHARE, STATE	30,000.00
909	AUDITOR & TREASURER FEES	325,000.00
910	OTHER EXPENSE	2,595,953.00
912	ADMIN COSTS	
926	INSURANCE PREMIUM	
940	TRAVEL (GENERAL)	156,383.00
991	REIMBURSEMENT	
997	OPERATIONAL TRANSFERS	
999	CONTINGENCY	
	FUNCTION TOTAL	30,497,000.00

FUND: 205 BOARD OF DEVELOPMENTAL DISABIL  
FUNCTION: 6715 DDD DONATION EXPENSES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
900	MISC.	3,000.00
	FUNCTION TOTAL	3,000.00

FUND: 205 BOARD OF DEVELOPMENTAL DISABIL  
FUNCTION: 6715 DDD DONATION EXPENSES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	205 FUND TOTAL	30,500,000.00

FUND: 206 DOG AND KENNEL  
FUNCTION: 2700 DOG REGULATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	159,102.00
111	PART TIME EMPLOYEES	
114	OVERTIME PAY	9,000.00
121	CLERK, DOG LICENSE	13,000.00
210	OFFICE SUPPLIES, GENERAL	1,800.00
211	PREPARED FORMS	
220	OPERATING SUPPLIES, GENERAL	44,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	27,500.00
370	SOFTWARE	
400	PURCHASED SERVICES	2,600.00
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	
430	UTILITIES (GENERAL)	1,500.00
432	ELECTRIC	
436	WASTE CHARGES	
445	AUDITS	
453	PRINTING	
460	INSURANCE	600.00
463	VEHICLES-INSURANCE	
783	HUMANE SOCIETY	13,250.00
811	P.E.R.S.	25,160.00
820	HEALTH INS (GENERAL)	43,400.00
830	WORKERS COMPENSATION-D.A.W.R.	1,500.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	
855	CLOTHING-PERSONAL EQUIP.	1,000.00
860	LIFE INSURANCE	500.00
871	MEDICARE	2,700.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	3,500.00
936	INSURANCE LOSS CLAIMS	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	350,112.00

FUND: 206 DOG AND KENNEL  
FUNCTION: 2700 DOG REGULATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	206 FUND TOTAL	350,112.00

FUND: 207 LAW LIBRARY RESOURCES FUND  
FUNCTION: 1291 LAW LIBRARY

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	39,882.00
210	OFFICE SUPPLIES, GENERAL	3,000.00
220	OPERATING SUPPLIES, GENERAL	85,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	285,000.00
430	UTILITIES (GENERAL)	900.00
811	P.E.R.S.	5,585.00
820	HEALTH INS (GENERAL)	5,595.00
830	WORKERS COMPENSATION-D.A.W.R.	798.00
860	LIFE INSURANCE	120.00
871	MEDICARE	580.00
910	OTHER EXPENSE	8,700.00
	FUNCTION TOTAL	435,160.00

FUND: 207 LAW LIBRARY RESOURCES FUND  
FUNCTION: 1291 LAW LIBRARY

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	207 FUND TOTAL	435,160.00

FUND: 215 VETERAN'S MEMORIAL  
FUNCTION: 5200 VETERAN SERVICES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	_____
235	GROUNDS SUPPLIES	_____
317	CAPITAL PURCHASES UNDER \$10000	_____
320	CAP PURCHASES \$10,000 AND OVER	_____
400	PURCHASED SERVICES	_____
440	PERSONAL SERV.-NON PROFESSIONAL	_____
910	OTHER EXPENSE	_____
	FUNCTION TOTAL	_____

FUND: 215 VETERAN'S MEMORIAL  
FUNCTION: 5200 VETERAN SERVICES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
215 FUND TOTAL		_____

FUND: 216 RECORDER TECHNOLOGY FUND 317.3  
FUNCTION: 1160 RECORDER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	
210	OFFICE SUPPLIES, GENERAL	8,000.00
220	OPERATING SUPPLIES, GENERAL	5,000.00
317	CAPITAL PURCHASES UNDER \$10000	35,000.00
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	
811	P.E.R.S.	
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	
860	LIFE INSURANCE	
871	MEDICARE	
910	OTHER EXPENSE	3,000.00
940	TRAVEL (GENERAL)	1,000.00
	FUNCTION TOTAL	52,000.00

FUND: 216 RECORDER TECHNOLOGY FUND 317.3  
FUNCTION: 1160 RECORDER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	216 FUND TOTAL	52,000.00

FUND: 217 BOE TECHNOLOGY FUND 3501.17  
FUNCTION: 1300 BOARD OF ELECTIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
320	CAP PURCHASES \$10,000 AND OVER	_____
	FUNCTION TOTAL	_____

FUND: 217 BOE TECHNOLOGY FUND 3501.17  
FUNCTION: 1300 BOARD OF ELECTIONS

OBJ EXPENDITURE CLASSIFICATION APPROVED AMOUNT  
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217 FUND TOTAL \_\_\_\_\_

FUND: 218 COORDINATED CARE  
FUNCTION: 5401 CLINICAL COMMITTEE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	150,000.00
447	CHILD PLACEMENT SPECIALIZED	435,000.00
910	OTHER EXPENSE	
	FUNCTION TOTAL	585,000.00

FUND: 218 COORDINATED CARE  
FUNCTION: 5401 CLINICAL COMMITTEE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	218 FUND TOTAL	585,000.00

FUND: 219 WIRELESS 911 GOVERNMENT ASSIST  
FUNCTION: 2820 E-911 COMMUNICATIONS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	119,865.00
114 OVERTIME PAY	36,173.00
115 HOLIDAY PAY	
317 CAPITAL PURCHASES UNDER \$10000	
320 CAP PURCHASES \$10,000 AND OVER	
370 SOFTWARE	
400 PURCHASED SERVICES	
811 P.E.R.S.	21,845.00
820 HEALTH INS (GENERAL)	12,974.00
830 WORKERS COMPENSATION-D.A.W.R.	3,121.00
850 TRAINING-EDUCATION	
860 LIFE INSURANCE	240.00
871 MEDICARE	2,263.00
881 ACCUM. SICK LEAVE (PAYOUT)	
882 ACCUM. VACATION (PAYOUT)	
FUNCTION TOTAL	196,481.00

FUND: 219 WIRELESS 911 GOVERNMENT ASSIST  
FUNCTION: 2820 E-911 COMMUNICATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	219 FUND TOTAL	196,481.00

FUND: 220 CP INDIGENT DRIVER INTERLOCK &  
FUNCTION: E-911 COMMUNICATIONS

OBJ EXPENDITURE CLASSIFICATION APPROVED AMOUNT  
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FUNCTION TOTAL \_\_\_\_\_

FUND: 220 CP INDIGENT DRIVER INTERLOCK &  
FUNCTION: E-911 COMMUNICATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	220 FUND TOTAL	_____

FUND: 221 CC/MC INDIGENT DRIVER INTERLOC  
FUNCTION: 1280 COUNTY COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	_____
	FUNCTION TOTAL	_____

FUND: 221 CC/MC INDIGENT DRIVER INTERLOC  
FUNCTION: 1280 COUNTY COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	221 FUND TOTAL	_____

FUND: 222 JUV INDIGENT DRIVER INTERLOCK  
FUNCTION: COUNTY COURT

OBJ EXPENDITURE CLASSIFICATION APPROVED AMOUNT  
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FUNCTION TOTAL \_\_\_\_\_

FUND: 222 JUV INDIGENT DRIVER INTERLOCK  
FUNCTION: COUNTY COURT

OBJ EXPENDITURE CLASSIFICATION APPROVED AMOUNT  
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222 FUND TOTAL \_\_\_\_\_

FUND: 223 PROBATE/JUVENILE SPECIAL PROJE  
FUNCTION: 1252 PROBATE/JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
317	CAPITAL PURCHASES UNDER \$10000	3,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	2,000.00
850	TRAINING-EDUCATION	2,000.00
910	OTHER EXPENSE	2,000.00
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	9,000.00

FUND: 223 PROBATE/JUVENILE SPECIAL PROJE  
FUNCTION: 1252 PROBATE/JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	223 FUND TOTAL	9,000.00

FUND: 224 COMMON PLEAS SPECIAL PROJECTS  
FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----
133 COUNTY DERIVED TRANSCRIPT COMP	
320 CAP PURCHASES \$10,000 AND OVER	<u>25,000.00</u>
400 PURCHASED SERVICES	40,000.00
871 MEDICARE	
	<u>65,000.00</u>
FUNCTION TOTAL	65,000.00

FUND: 224 COMMON PLEAS SPECIAL PROJECTS  
FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----
224 FUND TOTAL	65,000.00

FUND: 227 PROBATION SUPERVISION ORC 2951  
FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
400	PURCHASED SERVICES	53,500.00
850	TRAINING-EDUCATION	20,000.00
855	CLOTHING-PERSONAL EQUIP.	5,000.00
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	78,500.00

FUND: 227 PROBATION SUPERVISION ORC 2951  
FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----
227 FUND TOTAL	78,500.00

FUND: 228 MENTAL HEALTH GRANT  
FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	18,301.00
317	CAPITAL PURCHASES UNDER \$10000	
811	P.E.R.S.	2,563.00
820	HEALTH INS (GENERAL)	7,388.00
830	WORKERS COMPENSATION-D.A.W.R.	367.00
850	TRAINING-EDUCATION	425.00
860	LIFE INSURANCE	690.00
871	MEDICARE	266.00
910	OTHER EXPENSE	
	FUNCTION TOTAL	30,000.00

FUND: 228 MENTAL HEALTH GRANT  
FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	228 FUND TOTAL	30,000.00

FUND: 229 MUNICIPAL MOTOR VEHICLE PERMIS  
FUNCTION: 3500 COUNTY VEHICLE TAX

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	
731	C.V.T. PROJECTS	450,000.00
910	OTHER EXPENSE	
	FUNCTION TOTAL	450,000.00

FUND: 229 MUNICIPAL MOTOR VEHICLE PERMIS  
FUNCTION: 3500 COUNTY VEHICLE TAX

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	229 FUND TOTAL	450,000.00

FUND: 233 DOMESTIC SHELTER  
FUNCTION: 1252 PROBATE/JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
370	SOFTWARE	_____
	FUNCTION TOTAL	_____

FUND: 233 DOMESTIC SHELTER  
FUNCTION: 2650 DOMESTIC SHELTER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
670	SHELTER CARE	46,000.00
	FUNCTION TOTAL	46,000.00

FUND: 233 DOMESTIC SHELTER  
FUNCTION: 2650 DOMESTIC SHELTER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	233 FUND TOTAL	46,000.00

FUND: 237 REAL ESTATE ASSESSMENT  
FUNCTION: 1120 AUDITOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	648,700.00
109	AGENT, TAX COMMISSIONER	3,100.00
114	OVERTIME PAY	10,200.00
210	OFFICE SUPPLIES, GENERAL	25,500.00
220	OPERATING SUPPLIES, GENERAL	1,000.00
317	CAPITAL PURCHASES UNDER \$10000	35,300.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	388,000.00
460	INSURANCE	
471	ANNUAL MAINT.RE.PROP.APPRAISAL	408,000.00
472	TRI-ANNUAL OR REAPPRAISAL	
473	COMPUTER SERVICE	
474	G.I.S. / MAPPING	150,000.00
475	VALUATION RELATED SERVICES	
766	DIST FUNDS-R.E.A. FEES RETURN	
811	P.E.R.S.	96,900.00
820	HEALTH INS (GENERAL)	163,200.00
830	WORKERS COMPENSATION-D.A.W.R.	8,200.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	7,100.00
860	LIFE INSURANCE	1,500.00
871	MEDICARE	11,200.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	28,500.00
940	TRAVEL (GENERAL)	10,200.00
	FUNCTION TOTAL	1,996,600.00

FUND: 237 REAL ESTATE ASSESSMENT  
FUNCTION: 1120 AUDITOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	237 FUND TOTAL	1,996,600.00

FUND: 238 WORKFORCE INVESTMENT BOARD  
FUNCTION: 5800 WORKFORCE INVESTMENT

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	127,304.00
210 OFFICE SUPPLIES, GENERAL	1,000.00
220 OPERATING SUPPLIES, GENERAL	3,000.00
317 CAPITAL PURCHASES UNDER \$10000	2,500.00
400 PURCHASED SERVICES	107,883.00
430 UTILITIES (GENERAL)	
811 P.E.R.S.	17,823.00
820 HEALTH INS (GENERAL)	14,767.00
830 WORKERS COMPENSATION-D.A.W.R.	1,000.00
850 TRAINING-EDUCATION	10,600.00
860 LIFE INSURANCE	240.00
871 MEDICARE	1,846.00
910 OTHER EXPENSE	22,800.00
940 TRAVEL (GENERAL)	4,000.00
FUNCTION TOTAL	314,763.00

FUND: 238 WORKFORCE INVESTMENT BOARD  
FUNCTION: 5802 WIOA YOUTH SERVICES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	1,417,918.00
	FUNCTION TOTAL	1,417,918.00

FUND: 238 WORKFORCE INVESTMENT BOARD  
FUNCTION: 5802 WIOA YOUTH SERVICES

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----
238 FUND TOTAL	1,732,681.00

FUND: 243 JUVENILE GRANTS  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	
111	PART TIME EMPLOYEES	51,980.00
210	OFFICE SUPPLIES, GENERAL	2,000.00
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
370	SOFTWARE	
400	PURCHASED SERVICES	200,000.00
811	P.E.R.S.	7,277.00
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	500.00
850	TRAINING-EDUCATION	1,000.00
860	LIFE INSURANCE	
871	MEDICARE	754.00
905	REFUNDS - UNUSED GRANTS	
910	OTHER EXPENSE	2,000.00
940	TRAVEL (GENERAL)	2,000.00
	FUNCTION TOTAL	267,511.00

FUND: 243 JUVENILE GRANTS  
FUNCTION: 1240 JUVENILE COURT

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----
243 FUND TOTAL	267,511.00

FUND: 245 CRIME VICTIM GRANT FUND  
FUNCTION: 2450 VICTIM/WITNESS ADVOCATE-PROS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	64,287.00
155	PERSONAL SERVICES, REIMBURSEMENTS	
210	OFFICE SUPPLIES, GENERAL	453.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	
811	P.E.R.S.	9,000.00
820	HEALTH INS (GENERAL)	20,358.00
830	WORKERS COMPENSATION-D.A.W.R.	359.00
850	TRAINING-EDUCATION	1,500.00
860	LIFE INSURANCE	240.00
871	MEDICARE	932.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
905	REFUNDS - UNUSED GRANTS	
910	OTHER EXPENSE	
914	SUBSCRIPTION/MEMBERSHIP FEES	
940	TRAVEL (GENERAL)	2,550.00
	FUNCTION TOTAL	99,679.00

FUND: 245 CRIME VICTIM GRANT FUND  
FUNCTION: 2450 VICTIM/WITNESS ADVOCATE-PROS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	245 FUND TOTAL	99,679.00

FUND: 246 JUVENILE INDIGENT DRIVER ALCOH  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	5,000.00
	FUNCTION TOTAL	5,000.00

FUND: 246 JUVENILE INDIGENT DRIVER ALCOH  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	246 FUND TOTAL	5,000.00

FUND: 247 FELONY DELINQUENT CARE & CUSTO  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	6,000.00
317	CAPITAL PURCHASES UNDER \$10000	3,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	
850	TRAINING-EDUCATION	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	9,000.00

FUND: 247 FELONY DELINQUENT CARE & CUSTO  
 FUNCTION: 1242 FDCC-PROGRAM ADMIN

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	493,693.00
114	OVERTIME PAY	18,000.00
155	PERSONAL SERVICES, REIMBURSEMTS	
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	55,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	250,000.00
811	P.E.R.S.	71,637.00
820	HEALTH INS (GENERAL)	140,600.00
830	WORKERS COMPENSATION-D.A.W.R.	10,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	1,560.00
871	MEDICARE	7,419.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	1,047,909.00

FUND: 247 FELONY DELINQUENT CARE & CUSTO  
FUNCTION: 1242 FDCC-PROGRAM ADMIN

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	247 FUND TOTAL	1,056,909.00

FUND: 249 DTAC-DELINQ TAX & ASSESS COLLE  
FUNCTION: 1130 TREASURER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	184,642.00
210	OFFICE SUPPLIES, GENERAL	5,000.00
317	CAPITAL PURCHASES UNDER \$10000	
370	SOFTWARE	
400	PURCHASED SERVICES	35,000.00
421	RENT OR LEASE	2,400.00
811	P.E.R.S.	25,850.00
820	HEALTH INS (GENERAL)	29,534.00
830	WORKERS COMPENSATION-D.A.W.R.	700.00
850	TRAINING-EDUCATION	1,000.00
860	LIFE INSURANCE	240.00
871	MEDICARE	2,678.00
910	OTHER EXPENSE	10,000.00
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	297,044.00

FUND: 249 DTAC-DELINQ TAX & ASSESS COLLE  
FUNCTION: 1130 TREASURER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	249 FUND TOTAL	297,044.00

FUND: 250 CERT. OF TITLE ADM. FUND  
FUNCTION: 1260 CLERK OF COURT OF COMMON PLEAS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	636,356.00
111 PART TIME EMPLOYEES	
114 OVERTIME PAY	49,000.00
210 OFFICE SUPPLIES, GENERAL	16,000.00
220 OPERATING SUPPLIES, GENERAL	12,500.00
317 CAPITAL PURCHASES UNDER \$10000	8,000.00
320 CAP PURCHASES \$10,000 AND OVER	
370 SOFTWARE	
400 PURCHASED SERVICES	10,000.00
421 RENT OR LEASE	80,000.00
430 UTILITIES (GENERAL)	28,500.00
431 TELEPHONE	
432 ELECTRIC	
433 GAS OR OIL, HEATING	
445 AUDITS	
811 P.E.R.S.	95,950.00
820 HEALTH INS (GENERAL)	171,112.00
830 WORKERS COMPENSATION-D.A.W.R.	13,708.00
840 UNEMPLOYMENT COMP.	
850 TRAINING-EDUCATION	2,000.00
860 LIFE INSURANCE	2,160.00
871 MEDICARE	9,938.00
881 ACCUM. SICK LEAVE (PAYOUT)	
882 ACCUM. VACATION (PAYOUT)	
910 OTHER EXPENSE	5,000.00
914 SUBSCRIPTION/MEMBERSHIP FEES	
940 TRAVEL (GENERAL)	3,000.00
997 OPERATIONAL TRANSFERS	
FUNCTION TOTAL	1,143,224.00

FUND: 250 CERT. OF TITLE ADM. FUND  
FUNCTION: 1260 CLERK OF COURT OF COMMON PLEAS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	250 FUND TOTAL	1,143,224.00

FUND: 252 WC TECHNOLOGY CRIMES UNIT  
FUNCTION: 1150 PROSECUTOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	_____
317	CAPITAL PURCHASES UNDER \$10000	_____
370	SOFTWARE	_____
850	TRAINING-EDUCATION	_____
910	OTHER EXPENSE	_____
940	TRAVEL (GENERAL)	_____
	FUNCTION TOTAL	_____

FUND: 252 WC TECHNOLOGY CRIMES UNIT  
FUNCTION: 1150 PROSECUTOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	252 FUND TOTAL	_____



FUND: 253 COUNTY COURT PROBATION DEPT  
FUNCTION: 1281 COUNTY COURT MONITORING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	_____
478	CONTRACT SERVICES	_____
910	OTHER EXPENSE	_____
	FUNCTION TOTAL	_____

FUND: 253 COUNTY COURT PROBATION DEPT  
FUNCTION: 1281 COUNTY COURT MONITORING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	253 FUND TOTAL	_____
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FUND: 255 MUNICIPAL VICTIM WITNESS FUND  
FUNCTION: 1150 PROSECUTOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	64,883.00
811	P.E.R.S.	9,084.00
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	596.00
850	TRAINING-EDUCATION	
860	LIFE INSURANCE	
871	MEDICARE	941.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	75,504.00

FUND: 255 MUNICIPAL VICTIM WITNESS FUND  
FUNCTION: 1150 PROSECUTOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	255 FUND TOTAL	75,504.00

FUND: 256 WARREN COUNTY SOLID WASTE DIST  
FUNCTION: 4410 PUB HLTH - SOLID WASTE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	93,730.00
111	PART TIME EMPLOYEES	
114	OVERTIME PAY	2,547.00
210	OFFICE SUPPLIES, GENERAL	1,353.00
220	OPERATING SUPPLIES, GENERAL	26,122.00
317	CAPITAL PURCHASES UNDER \$10000	2,050.00
320	CAP PURCHASES \$10,000 AND OVER	46,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	40,000.00
421	RENT OR LEASE	636.00
430	UTILITIES (GENERAL)	3,708.00
445	AUDITS	
460	INSURANCE	500.00
735	LOCAL GOV'T COOPERATIVE AGRMTS	
778	RECYCLING	
811	P.E.R.S.	13,480.00
820	HEALTH INS (GENERAL)	8,700.00
830	WORKERS COMPENSATION-D.A.W.R.	1,926.00
850	TRAINING-EDUCATION	100.00
855	CLOTHING-PERSONAL EQUIP.	1,480.00
856	CLOTHING-CLEANING	
860	LIFE INSURANCE	293.00
871	MEDICARE	1,400.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	1,126.00
940	TRAVEL (GENERAL)	100.00
999	CONTINGENCY	27,710.00
	FUNCTION TOTAL	272,961.00

FUND: 256 WARREN COUNTY SOLID WASTE DIST  
FUNCTION: 4410 PUB HLTH - SOLID WASTE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	256 FUND TOTAL	272,961.00

FUND: 257 OHIO PEACE OFFICER TRAINING  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
850	TRAINING-EDUCATION	_____
	FUNCTION TOTAL	_____

FUND: 257 OHIO PEACE OFFICER TRAINING  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	257 FUND TOTAL	_____

FUND: 258 WORKFORCE INVESTMENT ACT FUND  
FUNCTION: 5800 WORKFORCE INVESTMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	340,000.00
114	OVERTIME PAY	2,000.00
157	YOUTH SALARIES	
210	OFFICE SUPPLIES, GENERAL	8,000.00
220	OPERATING SUPPLIES, GENERAL	7,000.00
317	CAPITAL PURCHASES UNDER \$10000	10,000.00
320	CAP PURCHASES \$10,000 AND OVER	12,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	106,000.00
421	RENT OR LEASE	40,000.00
430	UTILITIES (GENERAL)	10,000.00
431	TELEPHONE	
440	PERSONAL SERV.-NON PROFESSIONAL	
445	AUDITS	
450	ADVERTISE & PRINTING	1,000.00
460	INSURANCE	2,000.00
461	GROUP & LIABILITY-INSURANCE	
480	PURCHASE SERV - OTHER AGENCIES	
651	SUPPORT, ADULTS	20,000.00
663	CLASSROOM TRAINING-ADULT	165,000.00
811	P.E.R.S.	50,000.00
820	HEALTH INS (GENERAL)	62,000.00
830	WORKERS COMPENSATION-D.A.W.R.	5,000.00
840	UNEMPLOYMENT COMP.	2,000.00
850	TRAINING-EDUCATION	1,000.00
860	LIFE INSURANCE	1,000.00
871	MEDICARE	5,000.00
872	SOCIAL SECURITY	3,000.00
881	ACCUM. SICK LEAVE (PAYOUT)	15,000.00
882	ACCUM. VACATION (PAYOUT)	30,000.00
905	REFUNDS - UNUSED GRANTS	137,000.00
910	OTHER EXPENSE	5,000.00
940	TRAVEL (GENERAL)	1,000.00
	FUNCTION TOTAL	1,040,000.00

FUND: 258 WORKFORCE INVESTMENT ACT FUND  
 FUNCTION: 5801 WIA FEDERAL STIMULUS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	
114	OVERTIME PAY	
122	YOUTH STAFF SALARIES	
157	YOUTH SALARIES	
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	
421	RENT OR LEASE	
430	UTILITIES (GENERAL)	
460	INSURANCE	
651	SUPPORT, ADULTS	
663	CLASSROOM TRAINING-ADULT	
811	P.E.R.S.	
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	
860	LIFE INSURANCE	
871	MEDICARE	
872	SOCIAL SECURITY	
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	

FUND: 258 WORKFORCE INVESTMENT ACT FUND  
FUNCTION: 5801 WIA FEDERAL STIMULUS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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258 FUND TOTAL	1,040,000.00

FUND: 259 JTPA  
FUNCTION: 5915 ONE STOP GRANT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	1,700.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	200.00
427	PURCH SVCS-REHAB & MAINTENANCE	
430	UTILITIES (GENERAL)	
431	TELEPHONE	
850	TRAINING-EDUCATION	
910	OTHER EXPENSE	100.00
	FUNCTION TOTAL	2,000.00

FUND: 259 JTPA  
FUNCTION: 5915 ONE STOP GRANT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	259 FUND TOTAL	2,000.00

FUND: 260 OHIO WORKS INCENTIVE PROGRAM  
FUNCTION: 5800 WORKFORCE INVESTMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	5,000.00
157	YOUTH SALARIES	
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	45,000.00
421	RENT OR LEASE	
430	UTILITIES (GENERAL)	
450	ADVERTISE & PRINTING	
460	INSURANCE	
651	SUPPORT, ADULTS	
663	CLASSROOM TRAINING-ADULT	
811	P.E.R.S.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	
872	SOCIAL SECURITY	
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	50,000.00

FUND: 260 OHIO WORKS INCENTIVE PROGRAM  
FUNCTION: 5800 WORKFORCE INVESTMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	260 FUND TOTAL	50,000.00

FUND: 261 PASS THROUGH GRANTS  
FUNCTION: 2000 PUBLIC SAFETY

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
712 DRUG TASK FORCE	200,000.00
734 CITY OF MASON	
790 OTHER AGENCIES	
FUNCTION TOTAL	200,000.00

FUND: 261 PASS THROUGH GRANTS  
FUNCTION: 2000 PUBLIC SAFETY

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	261 FUND TOTAL	200,000.00

FUND: 262 COMMUNITY CORRECTIONS MONITORI  
FUNCTION: 1224 COMMON PLEAS COMMUNITY CORRCTN

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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317 CAPITAL PURCHASES UNDER \$10000	
400 PURCHASED SERVICES	388,000.00
440 PERSONAL SERV.-NON PROFESSIONAL	
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FUNCTION TOTAL	388,000.00

FUND: 262 COMMUNITY CORRECTIONS MONITORI  
FUNCTION: 1224 COMMON PLEAS COMMUNITY CORRCTN

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	262 FUND TOTAL	388,000.00

FUND: 263 CHILD SUPPORT ENFORCEMENT  
FUNCTION: 5500 CHILD SUPPORT ENFORC-OPERATING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	2,162,677.00
114	OVERTIME PAY	2,000.00
210	OFFICE SUPPLIES, GENERAL	20,000.00
220	OPERATING SUPPLIES, GENERAL	46,000.00
317	CAPITAL PURCHASES UNDER \$10000	18,875.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	48,522.00
402	PATERNITY BLOOD TEST	
421	RENT OR LEASE	1,104.00
430	UTILITIES (GENERAL)	30,000.00
457	CENTRAL SERVICES COST	267,351.00
811	P.E.R.S.	302,775.00
820	HEALTH INS (GENERAL)	410,720.00
830	WORKERS COMPENSATION-D.A.W.R.	43,254.00
840	UNEMPLOYMENT COMP.	9,000.00
850	TRAINING-EDUCATION	3,815.00
860	LIFE INSURANCE	5,640.00
871	MEDICARE	31,359.00
881	ACCUM. SICK LEAVE (PAYOUT)	15,000.00
882	ACCUM. VACATION (PAYOUT)	15,000.00
905	REFUNDS - UNUSED GRANTS	
910	OTHER EXPENSE	14,544.00
940	TRAVEL (GENERAL)	5,000.00
991	REIMBURSEMENT	55,000.00
	FUNCTION TOTAL	3,507,636.00

FUND: 263 CHILD SUPPORT ENFORCEMENT  
FUNCTION: 5500 CHILD SUPPORT ENFORC-OPERATING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	263 FUND TOTAL	3,507,636.00

FUND: 264 EMERGENCY MANAGEMENT AGENCY  
 FUNCTION: 2800 EMERGENCY AGENCIES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	116,923.00
114	OVERTIME PAY	3,303.00
210	OFFICE SUPPLIES, GENERAL	
211	PREPARED FORMS	
220	OPERATING SUPPLIES, GENERAL	26,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	24,700.00
421	RENT OR LEASE	
424	MAINT-REPAIR, RADIO-TELE	
430	UTILITIES (GENERAL)	
431	TELEPHONE	
445	AUDITS	
453	PRINTING	
460	INSURANCE	
463	VEHICLES-INSURANCE	
480	PURCHASE SERV - OTHER AGENCIES	
704	GRANT TO OTHER OUTSIDE ENTITY	
811	P.E.R.S.	16,369.00
820	HEALTH INS (GENERAL)	35,125.00
830	WORKERS COMPENSATION-D.A.W.R.	2,338.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	3,000.00
852	TRAVEL-TRAINING	
855	CLOTHING-PERSONAL EQUIP.	1,000.00
856	CLOTHING-CLEANING	
860	LIFE INSURANCE	360.00
871	MEDICARE	1,695.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	2,755.00
914	SUBSCRIPTION/MEMBERSHIP FEES	
940	TRAVEL (GENERAL)	3,000.00
999	CONTINGENCY	
	FUNCTION TOTAL	236,568.00

FUND: 264 EMERGENCY MANAGEMENT AGENCY  
FUNCTION: 2800 EMERGENCY AGENCIES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	264 FUND TOTAL	236,568.00

FUND: 265 COMMUNITY DEVELOPMENT  
FUNCTION: 3410 ADMIN., COMMUNITY DEVELOPMENT

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	64,000.00
111 PART TIME EMPLOYEES	
114 OVERTIME PAY	
210 OFFICE SUPPLIES, GENERAL	1,500.00
220 OPERATING SUPPLIES, GENERAL	
317 CAPITAL PURCHASES UNDER \$10000	
320 CAP PURCHASES \$10,000 AND OVER	
370 SOFTWARE	
400 PURCHASED SERVICES	4,000.00
811 P.E.R.S.	8,960.00
820 HEALTH INS (GENERAL)	14,680.00
830 WORKERS COMPENSATION-D.A.W.R.	400.00
840 UNEMPLOYMENT COMP.	
850 TRAINING-EDUCATION	300.00
860 LIFE INSURANCE	120.00
871 MEDICARE	928.00
881 ACCUM. SICK LEAVE (PAYOUT)	
882 ACCUM. VACATION (PAYOUT)	
905 REFUNDS - UNUSED GRANTS	
910 OTHER EXPENSE	3,000.00
940 TRAVEL (GENERAL)	500.00
995 REIMB-INTEREST EARNED	
FUNCTION TOTAL	98,388.00

FUND: 265 COMMUNITY DEVELOPMENT  
FUNCTION: 3420 PROJECTS-COMM DEV- (FORMULA)

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	
300	CAPITAL OUTLAY	620,000.00
991	REIMBURSEMENT	98,388.00
	FUNCTION TOTAL	718,388.00

FUND: 265 COMMUNITY DEVELOPMENT  
FUNCTION: 3425 PROJECTS-COMM DEV COMP HOUSING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	
300	CAPITAL OUTLAY	100,000.00
991	REIMBURSEMENT	
	FUNCTION TOTAL	100,000.00

FUND: 265 COMMUNITY DEVELOPMENT  
FUNCTION: 3428 FAIR HOUSING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	
210	OFFICE SUPPLIES, GENERAL	500.00
400	PURCHASED SERVICES	3,000.00
811	P.E.R.S.	
830	WORKERS COMPENSATION-D.A.W.R.	
871	MEDICARE	
910	OTHER EXPENSE	1,500.00
991	REIMBURSEMENT	
	FUNCTION TOTAL	5,000.00

FUND: 265 COMMUNITY DEVELOPMENT  
FUNCTION: 3428 FAIR HOUSING

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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265 FUND TOTAL	921,776.00

FUND: 266 COMM DEV-ENT ZONE MONITOR FEES  
FUNCTION: 3410 ADMIN., COMMUNITY DEVELOPMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	61,580.00
	FUNCTION TOTAL	61,580.00

FUND: 266 COMM DEV-ENT ZONE MONITOR FEES  
FUNCTION: 3410 ADMIN., COMMUNITY DEVELOPMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	266 FUND TOTAL	61,580.00

FUND: 267 LOEB FOUNDATION GRANT  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
114	OVERTIME PAY	_____
200	SUPPLIES	_____
220	OPERATING SUPPLIES, GENERAL	_____
300	CAPITAL OUTLAY	_____
317	CAPITAL PURCHASES UNDER \$10000	12,000.00
320	CAP PURCHASES \$10,000 AND OVER	_____
811	P.E.R.S.	_____
830	WORKERS COMPENSATION-D.A.W.R.	_____
871	MEDICARE	_____
910	OTHER EXPENSE	_____
	FUNCTION TOTAL	12,000.00

FUND: 267 LOEB FOUNDATION GRANT  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	267 FUND TOTAL	12,000.00

FUND: 268 INDIGENT GUARDIANSHIP FUND  
FUNCTION: 1250 PROBATE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	3,000.00
400	PURCHASED SERVICES	4,000.00
811	P.E.R.S.	
871	MEDICARE	45.00
	FUNCTION TOTAL	7,045.00

FUND: 268 INDIGENT GUARDIANSHIP FUND  
FUNCTION: 1250 PROBATE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	268 FUND TOTAL	7,045.00

FUND: 269 INDIGENT DRIVER ALCOHOL TREATM  
FUNCTION: 1280 COUNTY COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	7,000.00
480	PURCHASE SERV - OTHER AGENCIES	
910	OTHER EXPENSE	
	FUNCTION TOTAL	7,000.00

FUND: 269 INDIGENT DRIVER ALCOHOL TREATM  
FUNCTION: 1280 COUNTY COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	269 FUND TOTAL	7,000.00

FUND: 270 JUVENILE TREATMENT CENTER  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	796,121.00
114	OVERTIME PAY	20,000.00
210	OFFICE SUPPLIES, GENERAL	6,500.00
220	OPERATING SUPPLIES, GENERAL	23,500.00
317	CAPITAL PURCHASES UNDER \$10000	15,000.00
320	CAP PURCHASES \$10,000 AND OVER	12,000.00
400	PURCHASED SERVICES	188,000.00
430	UTILITIES (GENERAL)	6,000.00
460	INSURANCE	1,000.00
811	P.E.R.S.	114,257.00
820	HEALTH INS (GENERAL)	108,706.00
830	WORKERS COMPENSATION-D.A.W.R.	16,322.00
840	UNEMPLOYMENT COMP.	1,000.00
850	TRAINING-EDUCATION	5,000.00
855	CLOTHING-PERSONAL EQUIP.	3,500.00
860	LIFE INSURANCE	1,800.00
871	MEDICARE	11,834.00
881	ACCUM. SICK LEAVE (PAYOUT)	10,217.00
882	ACCUM. VACATION (PAYOUT)	13,622.00
910	OTHER EXPENSE	2,000.00
940	TRAVEL (GENERAL)	4,000.00
	FUNCTION TOTAL	1,360,379.00

FUND: 270 JUVENILE TREATMENT CENTER  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	270 FUND TOTAL	1,360,379.00

FUND: 271 DTAC-PROSECUTOR ORC 321.261  
FUNCTION: 1150 PROSECUTOR

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	224,916.00
210 OFFICE SUPPLIES, GENERAL	2,000.00
317 CAPITAL PURCHASES UNDER \$10000	1,000.00
370 SOFTWARE	
400 PURCHASED SERVICES	1,000.00
421 RENT OR LEASE	
811 P.E.R.S.	31,488.00
820 HEALTH INS (GENERAL)	29,736.00
830 WORKERS COMPENSATION-D.A.W.R.	1,100.00
850 TRAINING-EDUCATION	2,833.00
860 LIFE INSURANCE	310.00
871 MEDICARE	3,261.00
881 ACCUM. SICK LEAVE (PAYOUT)	
882 ACCUM. VACATION (PAYOUT)	
910 OTHER EXPENSE	3,382.00
940 TRAVEL (GENERAL)	1,000.00
FUNCTION TOTAL	302,026.00

FUND: 271 DTAC-PROSECUTOR ORC 321.261  
FUNCTION: 1150 PROSECUTOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	271 FUND TOTAL	302,026.00

FUND: 273 CHILDREN SERVICES  
FUNCTION: 5100 CHILDREN SERVICES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	2,200,000.00
114	OVERTIME PAY	7,000.00
125	ON CALL STAFF	28,500.00
210	OFFICE SUPPLIES, GENERAL	13,000.00
220	OPERATING SUPPLIES, GENERAL	40,000.00
317	CAPITAL PURCHASES UNDER \$10000	16,200.00
320	CAP PURCHASES \$10,000 AND OVER	65,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	160,000.00
410	PROFESSIONALS (GENERAL)	
411	DOCTORS-HOSPITALS	
421	RENT OR LEASE	
430	UTILITIES (GENERAL)	56,000.00
431	TELEPHONE	
440	PERSONAL SERV.-NON PROFESSIONAL	
445	AUDITS	
446	CHILD-PLACEMENT	350,000.00
447	CHILD PLACEMENT SPECIALIZED	4,114,500.00
451	ADVERTISING	
453	PRINTING	
460	INSURANCE	
463	VEHICLES-INSURANCE	1,700.00
480	PURCHASE SERV - OTHER AGENCIES	
492	CHILDHOOD ENRICHMENT PROGRAM	
495	SPECIALIZED CARE PROGRAM	45,000.00
496	DAY CARE - ADC	97,000.00
620	SUBSIDIZED ADOPTION	61,000.00
625	POST ADOPTION SPEC SERV SUBSID	155,000.00
811	P.E.R.S.	308,000.00
820	HEALTH INS (GENERAL)	490,000.00
830	WORKERS COMPENSATION-D.A.W.R.	30,000.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	20,000.00
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	6,200.00
871	MEDICARE	31,900.00
881	ACCUM. SICK LEAVE (PAYOUT)	10,000.00
882	ACCUM. VACATION (PAYOUT)	32,000.00
910	OTHER EXPENSE	50,000.00
914	SUBSCRIPTION/MEMBERSHIP FEES	
940	TRAVEL (GENERAL)	55,000.00
950	REFUNDS	
	FUNCTION TOTAL	8,443,000.00

FUND: 273 CHILDREN SERVICES  
FUNCTION: 5120 CHILD.SERV.BD.-GROUP HOMES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	_____
300	CAPITAL OUTLAY	_____
317	CAPITAL PURCHASES UNDER \$10000	_____
320	CAP PURCHASES \$10,000 AND OVER	_____
	FUNCTION TOTAL	_____

FUND: 273 CHILDREN SERVICES  
FUNCTION: 5125 FAM & CHILD FIRST C.O.G. GRANT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	26,770.00
114	OVERTIME PAY	
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
811	P.E.R.S.	3,750.00
850	TRAINING-EDUCATION	
871	MEDICARE	390.00
997	OPERATIONAL TRANSFERS	
	FUNCTION TOTAL	30,910.00

FUND: 273 CHILDREN SERVICES  
FUNCTION: 5145 W.C.TEAM GRANT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	_____
114	OVERTIME PAY	_____
220	OPERATING SUPPLIES, GENERAL	_____
317	CAPITAL PURCHASES UNDER \$10000	_____
320	CAP PURCHASES \$10,000 AND OVER	_____
400	PURCHASED SERVICES	_____
430	UTILITIES (GENERAL)	_____
431	TELEPHONE	_____
440	PERSONAL SERV.-NON PROFESSIONAL	_____
453	PRINTING	_____
811	P.E.R.S.	_____
820	HEALTH INS (GENERAL)	_____
830	WORKERS COMPENSATION-D.A.W.R.	_____
850	TRAINING-EDUCATION	_____
860	LIFE INSURANCE	_____
871	MEDICARE	_____
881	ACCUM. SICK LEAVE (PAYOUT)	_____
882	ACCUM. VACATION (PAYOUT)	_____
905	REFUNDS - UNUSED GRANTS	_____
940	TRAVEL (GENERAL)	_____
	FUNCTION TOTAL	_____

FUND: 273 CHILDREN SERVICES  
FUNCTION: 5160 CHILDREN SERVICE BD.-DONATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
900	MISC.	5,500.00
	FUNCTION TOTAL	5,500.00

FUND: 273 CHILDREN SERVICES  
FUNCTION: 5165 ALTERNATIVE RESP DONATION EXP

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
900	MISC.	600.00
	FUNCTION TOTAL	600.00

FUND: 273 CHILDREN SERVICES  
FUNCTION: 5165 ALTERNATIVE RESP DONATION EXP

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	273 FUND TOTAL	8,480,010.00

FUND: 274 COUNTY COURT COMPUTER ORC 1907  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	<u>7,000.00</u>
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	<u>6,000.00</u>
473	COMPUTER SERVICE	
	FUNCTION TOTAL	<u>13,000.00</u>

FUND: 274 COUNTY COURT COMPUTER ORC 1907  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	274 FUND TOTAL	13,000.00

FUND: 275 COUNTY COURT CLERK COMPUTER OR  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	15,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
372	DATA PROC-HARDWARE/SOFTWARE	
400	PURCHASED SERVICES	71,000.00
440	PERSONAL SERV.-NON PROFESSIONAL	
473	COMPUTER SERVICE	
	FUNCTION TOTAL	86,000.00

FUND: 275 COUNTY COURT CLERK COMPUTER OR  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	275 FUND TOTAL	86,000.00

FUND: 276 PROBATE COURT COMPUTER ORC 210  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	5,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	
	FUNCTION TOTAL	5,000.00

FUND: 276 PROBATE COURT COMPUTER ORC 210  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	276 FUND TOTAL	5,000.00

FUND: 277 PROBATE COURT CLERK COMPUTER O  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
317	CAPITAL PURCHASES UNDER \$10000	14,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	
	FUNCTION TOTAL	14,000.00

FUND: 277 PROBATE COURT CLERK COMPUTER O  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	277 FUND TOTAL	14,000.00

FUND: 278 JUVENILE COURT CLERK COMPUTER  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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317	CAPITAL PURCHASES UNDER \$10000	_____
	FUNCTION TOTAL	_____

FUND: 278 JUVENILE COURT CLERK COMPUTER  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	52,830.00
	FUNCTION TOTAL	52,830.00

FUND: 278 JUVENILE COURT CLERK COMPUTER  
FUNCTION: 1411 COURT GRANT FUNDS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
317	CAPITAL PURCHASES UNDER \$10000	_____
	FUNCTION TOTAL	_____

FUND: 278 JUVENILE COURT CLERK COMPUTER  
FUNCTION: 1411 COURT GRANT FUNDS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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278 FUND TOTAL	52,830.00

FUND: 279 JUVENILE COURT COMPUTER ORC 21  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
317	CAPITAL PURCHASES UNDER \$10000	5,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	
	FUNCTION TOTAL	5,000.00

FUND: 279 JUVENILE COURT COMPUTER ORC 21  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	279 FUND TOTAL	5,000.00

FUND: 280 COMMON PLEAS COURT COMPUTER OR  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220 OPERATING SUPPLIES, GENERAL	15,300.00
317 CAPITAL PURCHASES UNDER \$10000	7,800.00
320 CAP PURCHASES \$10,000 AND OVER	7,500.00
370 SOFTWARE	
FUNCTION TOTAL	30,600.00

FUND: 280 COMMON PLEAS COURT COMPUTER OR  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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280 FUND TOTAL	30,600.00

FUND: 281 DOMESTIC REL COURT COMPUTER OR  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220 OPERATING SUPPLIES, GENERAL	
317 CAPITAL PURCHASES UNDER \$10000	5,000.00
370 SOFTWARE	
372 DATA PROC-HARDWARE/SOFTWARE	
FUNCTION TOTAL	5,000.00

FUND: 281 DOMESTIC REL COURT COMPUTER OR  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	281 FUND TOTAL	5,000.00

FUND: 282 CLERK OF COURTS COMPUTER 2303.  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
317 CAPITAL PURCHASES UNDER \$10000	25,000.00
320 CAP PURCHASES \$10,000 AND OVER	
370 SOFTWARE	
400 PURCHASED SERVICES	65,000.00
473 COMPUTER SERVICE	
FUNCTION TOTAL	90,000.00

FUND: 282 CLERK OF COURTS COMPUTER 2303.  
FUNCTION: 1410 D/P COURT COMPUTER COSTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	282 FUND TOTAL	90,000.00

FUND: 283 COUNTY COURT SPECIAL PROJECTS  
FUNCTION: 1280 COUNTY COURT

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	
111 PART TIME EMPLOYEES	
114 OVERTIME PAY	
220 OPERATING SUPPLIES, GENERAL	5,000.00
317 CAPITAL PURCHASES UNDER \$10000	6,500.00
320 CAP PURCHASES \$10,000 AND OVER	3,000.00
370 SOFTWARE	
400 PURCHASED SERVICES	695,000.00
427 PURCH SVCS-REHAB & MAINTENANCE	15,000.00
440 PERSONAL SERV.-NON PROFESSIONAL	
460 INSURANCE	350.00
478 CONTRACT SERVICES	
811 P.E.R.S.	
820 HEALTH INS (GENERAL)	
830 WORKERS COMPENSATION-D.A.W.R.	
850 TRAINING-EDUCATION	5,300.00
855 CLOTHING-PERSONAL EQUIP.	
860 LIFE INSURANCE	
871 MEDICARE	
881 ACCUM. SICK LEAVE (PAYOUT)	
882 ACCUM. VACATION (PAYOUT)	
910 OTHER EXPENSE	2,500.00
940 TRAVEL (GENERAL)	
999 CONTINGENCY	
FUNCTION TOTAL	732,650.00

FUND: 283 COUNTY COURT SPECIAL PROJECTS  
FUNCTION: 1283 COUNTY COURT PROBATION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
986	REIMBURSE PERSONAL SERVICES	_____
	FUNCTION TOTAL	_____

FUND: 283 COUNTY COURT SPECIAL PROJECTS  
FUNCTION: 1283 COUNTY COURT PROBATION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	283 FUND TOTAL	732,650.00

FUND: 284 COGNITIVE INTERVENTION PROGRAM  
FUNCTION: 2911 SUBSTANCE ABUSE MONITORING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	30,730.00
210	OFFICE SUPPLIES, GENERAL	10,000.00
220	OPERATING SUPPLIES, GENERAL	25,000.00
317	CAPITAL PURCHASES UNDER \$10000	
400	PURCHASED SERVICES	5,000.00
421	RENT OR LEASE	
430	UTILITIES (GENERAL)	
811	P.E.R.S.	4,200.00
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	5,000.00
840	UNEMPLOYMENT COMP.	600.00
850	TRAINING-EDUCATION	
855	CLOTHING-PERSONAL EQUIP.	2,030.00
860	LIFE INSURANCE	240.00
871	MEDICARE	500.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	2,000.00
	FUNCTION TOTAL	85,300.00

FUND: 284 COGNITIVE INTERVENTION PROGRAM  
FUNCTION: 2911 SUBSTANCE ABUSE MONITORING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	284 FUND TOTAL	85,300.00

FUND: 285 CONCEALED HANDGUN LICENSE  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	32,900.00
114	OVERTIME PAY	
115	HOLIDAY PAY	1,872.00
220	OPERATING SUPPLIES, GENERAL	10,000.00
317	CAPITAL PURCHASES UNDER \$10000	10,000.00
320	CAP PURCHASES \$10,000 AND OVER	
370	SOFTWARE	
400	PURCHASED SERVICES	1,000.00
811	P.E.R.S.	4,868.00
830	WORKERS COMPENSATION-D.A.W.R.	695.00
871	MEDICARE	504.00
910	OTHER EXPENSE	
	FUNCTION TOTAL	61,839.00

FUND: 285 CONCEALED HANDGUN LICENSE  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	285 FUND TOTAL	61,839.00

FUND: 286 SHERIFF-DRUG LAW ENFORCEMENT  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	5,000.00
317	CAPITAL PURCHASES UNDER \$10000	1,000.00
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	
910	OTHER EXPENSE	12,000.00
	FUNCTION TOTAL	18,000.00

FUND: 286 SHERIFF-DRUG LAW ENFORCEMENT  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	286 FUND TOTAL	18,000.00

FUND: 287 SHERIFF-LAW ENFORCEMENT TRUST  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
114	OVERTIME PAY	
317	CAPITAL PURCHASES UNDER \$10000	10,000.00
320	CAP PURCHASES \$10,000 AND OVER	
811	P.E.R.S.	
850	TRAINING-EDUCATION	
871	MEDICARE	
903	DONATIONS	
910	OTHER EXPENSE	10,000.00
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	20,000.00

FUND: 287 SHERIFF-LAW ENFORCEMENT TRUST  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	287 FUND TOTAL	20,000.00

FUND: 288 COMM BASED CORRECTIONS DONATIO  
FUNCTION: 1226 SMART OHIO PILOT PROGRAM

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
910	OTHER EXPENSE	1,250.00
	FUNCTION TOTAL	1,250.00

FUND: 288 COMM BASED CORRECTIONS DONATIO  
FUNCTION: 1226 SMART OHIO PILOT PROGRAM

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	288 FUND TOTAL	1,250.00

FUND: 289 COMMUNITY BASED CORRECTIONS  
FUNCTION: 1220 COURT OF COMMON PLEAS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	78,009.00
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	
811	P.E.R.S.	10,922.00
820	HEALTH INS (GENERAL)	19,447.00
830	WORKERS COMPENSATION-D.A.W.R.	1,560.00
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	
855	CLOTHING-PERSONAL EQUIP.	
860	LIFE INSURANCE	240.00
871	MEDICARE	1,132.00
905	REFUNDS - UNUSED GRANTS	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	111,310.00

FUND: 289 COMMUNITY BASED CORRECTIONS  
FUNCTION: 1224 COMMON PLEAS COMMUNITY CORRCTN

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	202,309.00
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	62,163.00
811	P.E.R.S.	28,400.00
820	HEALTH INS (GENERAL)	36,550.00
830	WORKERS COMPENSATION-D.A.W.R.	1,200.00
840	UNEMPLOYMENT COMP.	1,041.00
850	TRAINING-EDUCATION	
860	LIFE INSURANCE	720.00
871	MEDICARE	3,276.00
882	ACCUM. VACATION (PAYOUT)	
905	REFUNDS - UNUSED GRANTS	
910	OTHER EXPENSE	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	335,659.00

FUND: 289 COMMUNITY BASED CORRECTIONS  
FUNCTION: 1225 CPC-PROB IMPROV & INCENTIVE

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	78,000.00
210 OFFICE SUPPLIES, GENERAL	750.00
220 OPERATING SUPPLIES, GENERAL	
317 CAPITAL PURCHASES UNDER \$10000	
320 CAP PURCHASES \$10,000 AND OVER	
400 PURCHASED SERVICES	8,128.00
421 RENT OR LEASE	
811 P.E.R.S.	1,092.00
820 HEALTH INS (GENERAL)	10,119.00
830 WORKERS COMPENSATION-D.A.W.R.	2,609.00
840 UNEMPLOYMENT COMP.	
850 TRAINING-EDUCATION	750.00
860 LIFE INSURANCE	180.00
871 MEDICARE	1,131.00
882 ACCUM. VACATION (PAYOUT)	
905 REFUNDS - UNUSED GRANTS	
910 OTHER EXPENSE	
940 TRAVEL (GENERAL)	711.00
FUNCTION TOTAL	103,470.00

FUND: 289 COMMUNITY BASED CORRECTIONS  
FUNCTION: 1226 SMART OHIO PILOT PROGRAM

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102 REGULAR SALARIES	63,154.00
210 OFFICE SUPPLIES, GENERAL	1,000.00
220 OPERATING SUPPLIES, GENERAL	
317 CAPITAL PURCHASES UNDER \$10000	
320 CAP PURCHASES \$10,000 AND OVER	
400 PURCHASED SERVICES	110,500.00
811 P.E.R.S.	8,842.00
820 HEALTH INS (GENERAL)	11,016.00
830 WORKERS COMPENSATION-D.A.W.R.	1,948.00
840 UNEMPLOYMENT COMP.	
850 TRAINING-EDUCATION	2,444.00
860 LIFE INSURANCE	180.00
871 MEDICARE	916.00
882 ACCUM. VACATION (PAYOUT)	
905 REFUNDS - UNUSED GRANTS	
910 OTHER EXPENSE	
940 TRAVEL (GENERAL)	
FUNCTION TOTAL	200,000.00

FUND: 289 COMMUNITY BASED CORRECTIONS  
FUNCTION: 1226 SMART OHIO PILOT PROGRAM

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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289 FUND TOTAL	750,439.00

FUND: 290 HAZ MAT EMERG PLAN SPEC FUND  
 FUNCTION: 2840 EMERG-HAZMAT PLANNING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	
114	OVERTIME PAY	
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	27,119.00
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	
424	MAINT-REPAIR, RADIO-TELE	
430	UTILITIES (GENERAL)	
431	TELEPHONE	
440	PERSONAL SERV.-NON PROFESSIONAL	
451	ADVERTISING	
453	PRINTING	
460	INSURANCE	
463	VEHICLES-INSURANCE	
811	P.E.R.S.	
820	HEALTH INS (GENERAL)	
830	WORKERS COMPENSATION-D.A.W.R.	
840	UNEMPLOYMENT COMP.	
850	TRAINING-EDUCATION	
852	TRAVEL-TRAINING	
855	CLOTHING-PERSONAL EQUIP.	
856	CLOTHING-CLEANING	
857	HAZMAT FIREFIGHT TRAINING	
860	LIFE INSURANCE	
871	MEDICARE	
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
910	OTHER EXPENSE	
914	SUBSCRIPTION/MEMBERSHIP FEES	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	27,119.00

FUND: 290 HAZ MAT EMERG PLAN SPEC FUND  
FUNCTION: 2840 EMERG-HAZMAT PLANNING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	290 FUND TOTAL	27,119.00

FUND: 291 SHERIFF-D.A.R.E. PROGRAM  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
910	OTHER EXPENSE	_____
	FUNCTION TOTAL	_____

FUND: 291 SHERIFF-D.A.R.E. PROGRAM  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	291 FUND TOTAL	_____

FUND: 292 TRAFFIC SAFETY PROGRAM-SHERIFF  
FUNCTION: 2222 SELECTIVE TRAFFIC ENFORCE PROG

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
114	OVERTIME PAY	21,961.00
210	OFFICE SUPPLIES, GENERAL	
220	OPERATING SUPPLIES, GENERAL	1,098.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
811	P.E.R.S.	3,974.00
830	WORKERS COMPENSATION-D.A.W.R.	
871	MEDICARE	318.00
905	REFUNDS - UNUSED GRANTS	
	FUNCTION TOTAL	27,351.00

FUND: 292 TRAFFIC SAFETY PROGRAM-SHERIFF  
FUNCTION: 2223 IMPAIRED DRIVING ENFORCE PROG

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
114	OVERTIME PAY	32,940.00
220	OPERATING SUPPLIES, GENERAL	1,647.00
811	P.E.R.S.	5,962.00
830	WORKERS COMPENSATION-D.A.W.R.	<u>477.00</u>
871	MEDICARE	
	FUNCTION TOTAL	41,026.00

FUND: 292 TRAFFIC SAFETY PROGRAM-SHERIFF  
FUNCTION: 2223 IMPAIRED DRIVING ENFORCE PROG

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	292 FUND TOTAL	68,377.00

FUND: 293 SHERIFF GRANTS  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
114	OVERTIME PAY	
220	OPERATING SUPPLIES, GENERAL	
317	CAPITAL PURCHASES UNDER \$10000	5,000.00
400	PURCHASED SERVICES	
811	P.E.R.S.	
871	MEDICARE	
910	OTHER EXPENSE	
920	ALLOWANCES	
	FUNCTION TOTAL	5,000.00

FUND: 293 SHERIFF GRANTS  
FUNCTION: 2261 DTF-DRUG INTERDICTION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
114	OVERTIME PAY	_____
811	P.E.R.S.	_____
871	MEDICARE	_____
905	REFUNDS - UNUSED GRANTS	_____
	FUNCTION TOTAL	_____

FUND: 293 SHERIFF GRANTS  
FUNCTION: 2261 DTF-DRUG INTERDICTION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	293 FUND TOTAL	5,000.00

FUND: 294 SHERIFF DARE LAW ENFORCEMENT G  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	
155	PERSONAL SERVICES, REIMBURSEMENTS	46,000.00
220	OPERATING SUPPLIES, GENERAL	
811	P.E.R.S.	
830	WORKERS COMPENSATION-D.A.W.R.	
871	MEDICARE	
905	REFUNDS - UNUSED GRANTS	
	FUNCTION TOTAL	46,000.00

FUND: 294 SHERIFF DARE LAW ENFORCEMENT G  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	294 FUND TOTAL	46,000.00

FUND: 295 TACTICAL RESPONSE UNIT  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	500.00
317	CAPITAL PURCHASES UNDER \$10000	500.00
400	PURCHASED SERVICES	
855	CLOTHING-PERSONAL EQUIP.	
910	OTHER EXPENSE	500.00
940	TRAVEL (GENERAL)	500.00
	FUNCTION TOTAL	2,000.00

FUND: 295 TACTICAL RESPONSE UNIT  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	295 FUND TOTAL	2,000.00

FUND: 296 COMP REHAB-DOWNPAYMENT ASST-CO  
FUNCTION: 3425 PROJECTS-COMM DEV COMP HOUSING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
905	REFUNDS - UNUSED GRANTS	
910	OTHER EXPENSE	
912	ADMIN COSTS	6,000.00
920	ALLOWANCES	20,000.00
	FUNCTION TOTAL	26,000.00

FUND: 296 COMP REHAB-DOWNPAYMENT ASST-CO  
FUNCTION: 3425 PROJECTS-COMM DEV COMP HOUSING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	296 FUND TOTAL	26,000.00

FUND: 297 ENFORCEMENT & EDUCATION4511.19  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
317	CAPITAL PURCHASES UNDER \$10000	30,000.00
320	CAP PURCHASES \$10,000 AND OVER	
850	TRAINING-EDUCATION	
	FUNCTION TOTAL	30,000.00

FUND: 297 ENFORCEMENT & EDUCATION4511.19  
FUNCTION: 2200 SHERIFF

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	297 FUND TOTAL	30,000.00

FUND: 298 REHAB. INC. FUNDS  
FUNCTION: 5000 WELFARE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	
445	AUDITS	
910	OTHER EXPENSE	20,000.00
912	ADMIN COSTS	6,000.00
920	ALLOWANCES	
	FUNCTION TOTAL	26,000.00

FUND: 298 REHAB. INC. FUNDS  
FUNCTION: 5000 WELFARE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	298 FUND TOTAL	26,000.00

FUND: 299 COUNTY TRANSIT  
FUNCTION: 7000 TRANSPORTATION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
210	OFFICE SUPPLIES, GENERAL	300.00
220	OPERATING SUPPLIES, GENERAL	108,000.00
310	VEHICLES, CAPITAL OUTLAY	150,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	851,000.00
423	OPERATIONS, MANAGEMENT, SERVICE	
445	AUDITS	
910	OTHER EXPENSE	22,000.00
912	ADMIN COSTS	300.00
936	INSURANCE LOSS CLAIMS	
	FUNCTION TOTAL	1,131,600.00

FUND: 299 COUNTY TRANSIT  
FUNCTION: 7000 TRANSPORTATION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	299 FUND TOTAL	1,131,600.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3119 STRIKER ROAD

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	30,752.00
512	PRINCIPAL	90,000.00
	FUNCTION TOTAL	120,752.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3121 91 COLUMBIA RD-ST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3201 93 ISSUE-WS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3202 98 DRAKE RD-W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	190.00
512	PRINCIPAL	
	FUNCTION TOTAL	190.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3206 98 EAGLE HILL-W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	330.00
512	PRINCIPAL	3,050.00
	FUNCTION TOTAL	3,380.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3208 98 TURTLECREEK UNION-W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	8,147.00
512	PRINCIPAL	75,200.00
	FUNCTION TOTAL	83,347.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3214 82 SO TWP LINE-W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3237 13 BELLBROOK/CHENOWETH WATER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	12,596.00
512	PRINCIPAL	11,313.00
	FUNCTION TOTAL	23,909.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3242 96 SHARTS-KENNY-W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	_____
512	PRINCIPAL	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3254 91 ISSUE-W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3265 89 ISSUE-WS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3266 90 WAT IMPROV SR73 & LYTTLE 5PT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3303 80 ISSUE-WS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3312 82 UNION RUN PLAN-S

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3313 81 LLM SEWER-S

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3316 83 ISSUE-WS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988 RESIDUAL EQUITY FUND TRANSFER	_____
FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3360 96 BUTLER WARREN-S

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	_____
512	PRINCIPAL	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3380 96 LAKE CHETAC-S

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	_____
512	PRINCIPAL	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3450 97 WATERSTONE-WS ST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	14,575.00
512	PRINCIPAL	265,000.00
	FUNCTION TOTAL	279,575.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3760 PUB WORKS-FENCE CONST-TWP 971.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
988	RESIDUAL EQUITY FUND TRANSFER	_____
	FUNCTION TOTAL	_____

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3901 2000 ISSUE WS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	18,350.00
512	PRINCIPAL	80,000.00
	FUNCTION TOTAL	98,350.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3902 2001 ISSUE WS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	41,867.00
512	PRINCIPAL	145,000.00
	FUNCTION TOTAL	186,867.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3903 2003 ISSUE WS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	53,250.00
512	PRINCIPAL	145,000.00
	FUNCTION TOTAL	198,250.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3904 2004 ISSUE WS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	4,782.00
512	PRINCIPAL	11,397.00
	FUNCTION TOTAL	16,179.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3905 2005 ISSUE W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	1,755.00
512	PRINCIPAL	3,702.00
	FUNCTION TOTAL	5,457.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3906 2007 ISSUE R

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	21,490.00
512	PRINCIPAL	25,000.00
	FUNCTION TOTAL	46,490.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3907 2008 ISSUE-RD/S

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	89,567.00
512	PRINCIPAL	125,000.00
	FUNCTION TOTAL	214,567.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3909 2011 ISSUE W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	15,803.00
512	PRINCIPAL	23,613.00
	FUNCTION TOTAL	39,416.00

FUND: 327 BOND RETIREMENT SPECIAL ASSESS  
FUNCTION: 3909 2011 ISSUE W

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	327 FUND TOTAL	1,316,729.00

FUND: 360 STATE OPWC LOAN  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
512	PRINCIPAL	112,715.70
	FUNCTION TOTAL	112,715.70

FUND: 360 STATE OPWC LOAN  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	360 FUND TOTAL	112,715.70

FUND: 368 2013 RADIO SYSTEM BONDS  
FUNCTION: 3824 2013 RADIO SYSTEM UPGRADE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	81,506.25
512	PRINCIPAL	820,000.00
	FUNCTION TOTAL	901,506.25

FUND: 368 2013 RADIO SYSTEM BONDS  
FUNCTION: 3824 2013 RADIO SYSTEM UPGRADE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	368 FUND TOTAL	901,506.25

FUND: 384 TAX INCREMENT FINANCING - P&G  
FUNCTION: 3785 2005 P&G TIF COMBINED ISSUE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	_____
512	PRINCIPAL	_____
901	FEE SHARE, STATE	_____
909	AUDITOR & TREASURER FEES	_____
	FUNCTION TOTAL	_____

FUND: 384 TAX INCREMENT FINANCING - P&G  
FUNCTION: 3786 STATE 166 LOAN

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	21,293.74
512	PRINCIPAL	844,828.58
910	OTHER EXPENSE	1,330.85
	FUNCTION TOTAL	867,453.17

FUND: 384 TAX INCREMENT FINANCING - P&G  
FUNCTION: 3788 2010 TIF ROAD BOND

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	83,675.00
512	PRINCIPAL	365,000.00
	FUNCTION TOTAL	448,675.00

FUND: 384 TAX INCREMENT FINANCING - P&G  
FUNCTION: 3788 2010 TIF ROAD BOND

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	384 FUND TOTAL	1,316,128.17

FUND: 393 2009 RID BOND GREENS OF BUNNEL  
FUNCTION: 3908 2009 RID GREENS BUNNLL HILL-RD

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
511	INTEREST	132,600.00
512	PRINCIPAL	60,000.00
901	FEE SHARE, STATE	550.00
909	AUDITOR & TREASURER FEES	5,600.00
	FUNCTION TOTAL	198,750.00

FUND: 393 2009 RID BOND GREENS OF BUNNEL  
FUNCTION: 3908 2009 RID GREENS BUNNLL HILL-RD

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	393 FUND TOTAL	198,750.00

FUND: 401 COUNTY WIDE FINANCIAL SOFTWARE  
FUNCTION: 1120 AUDITOR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
370	SOFTWARE	_____
	FUNCTION TOTAL	_____

FUND: 401 COUNTY WIDE FINANCIAL SOFTWARE  
FUNCTION: 1120 AUDITOR

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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401 FUND TOTAL	_____
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FUND: 430 DEFAULTED SUBDIVISION SPEC ASM  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	399,158.40
997	OPERATIONAL TRANSFERS	
	FUNCTION TOTAL	399,158.40

FUND: 430 DEFAULTED SUBDIVISION SPEC ASM  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	430 FUND TOTAL	399,158.40

FUND: 433 MIDDLEBORO RD BRIDGE REHAB  
FUNCTION: 3130 BRIDGES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
346	BRIDGE CONSTRUCTION	745,000.00
	FUNCTION TOTAL	745,000.00

FUND: 433 MIDDLEBORO RD BRIDGE REHAB  
FUNCTION: 3130 BRIDGES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	433 FUND TOTAL	745,000.00

FUND: 435 STROUT RD BRIDGE 207-0.02  
FUNCTION: 3130 BRIDGES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
346	BRIDGE CONSTRUCTION	20,000.00
	FUNCTION TOTAL	20,000.00

FUND: 435 STROUT RD BRIDGE 207-0.02  
FUNCTION: 3130 BRIDGES

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	435 FUND TOTAL	20,000.00

FUND: 436 ZOAR RD IMPROVEMENT PROJECT  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	368,000.00
	FUNCTION TOTAL	368,000.00

FUND: 436 ZOAR RD IMPROVEMENT PROJECT  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	436 FUND TOTAL	368,000.00

FUND: 439 VARIOUS WATER ASSESSMENT PROJE  
FUNCTION: 3200 WARREN CO WATER DIST

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----
340 WATER CONTRACT	_____
400 PURCHASED SERVICES	_____
988 RESIDUAL EQUITY FUND TRANSFER	_____
999 CONTINGENCY	_____
FUNCTION TOTAL	_____

FUND: 439 VARIOUS WATER ASSESSMENT PROJE  
FUNCTION: 3200 WARREN CO WATER DIST

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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439 FUND TOTAL	_____

FUND: 449 VARIOUS SEWER ASSESSMENT PROJE  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
341	WATER/SEWER - NON-CAPITAL	233,889.00
350	SEWER CONTRACT	
484	SERVICES, USER FEES-TAP FEES	
910	OTHER EXPENSE	
999	CONTINGENCY	
	FUNCTION TOTAL	233,889.00

FUND: 449 VARIOUS SEWER ASSESSMENT PROJE  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----	-----
	449 FUND TOTAL	233,889.00

FUND: 450 ESTATES OF KEEVER CREEK ROAD P  
FUNCTION: 3165 ESTATES OF KEEVER CREEK SA2008

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	801,000.00
	FUNCTION TOTAL	801,000.00

FUND: 450 ESTATES OF KEEVER CREEK ROAD P  
FUNCTION: 3165 ESTATES OF KEEVER CREEK SA2008

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	450 FUND TOTAL	801,000.00

FUND: 453 OLD 122 & TWP LINE RD ROUNDABO  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	220,000.00
	FUNCTION TOTAL	220,000.00

FUND: 453 OLD 122 & TWP LINE RD ROUNDABO  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	453 FUND TOTAL	220,000.00

FUND: 455 PHASE II ROAD RESURFACING  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	
511	INTEREST	10,470.83
512	PRINCIPAL	600,000.00
	FUNCTION TOTAL	610,470.83

FUND: 455 PHASE II ROAD RESURFACING  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	455 FUND TOTAL	610,470.83

FUND: 463 FIELDS-ERTEL AND COLUMBIA ROAD  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	286,835.00
	FUNCTION TOTAL	286,835.00

FUND: 463 FIELDS-ERTEL AND COLUMBIA ROAD  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	463 FUND TOTAL	286,835.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3700 CONSTRUCTION - BUILDINGS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
334	REHAB & MAINTENANCE NONCAPITAL	261,000.00
	FUNCTION TOTAL	261,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3710 EAST ST. BLDG.-CONSTRUCTION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	<u>421,000.00</u>
	FUNCTION TOTAL	421,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3711 ETA BLDG CONST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	<u>157,000.00</u>
	FUNCTION TOTAL	157,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3712 JAIL IMPROVEMENTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	180,000.00
334	REHAB & MAINTENANCE NONCAPITAL	286,000.00
	FUNCTION TOTAL	466,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3713 OLD COURTHOUSE REPAIR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	<u>515,000.00</u>
	FUNCTION TOTAL	515,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3717 PROSECUTOR BLDG REHAB

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
334	REHAB & MAINTENANCE NONCAPITAL	15,000.00
	FUNCTION TOTAL	15,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3718 ADMIN BLDG (SILVER ST) IMPROV

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	82,000.00
	FUNCTION TOTAL	82,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3723 GARAGE FACILITY

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	86,000.00
	FUNCTION TOTAL	86,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3725 JUVENILE CENTER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	<u>1,258,000.00</u>
	FUNCTION TOTAL	1,258,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3726 BUILDING SERVICES WAREHOUSE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	<u>75,000.00</u>
	FUNCTION TOTAL	75,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3727 DAVE DRIVE BUILDING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	_____
334	REHAB & MAINTENANCE NONCAPITAL	_____
	FUNCTION TOTAL	_____

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3728 COMMON PLEAS COURT BUILDING

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	_____
334	REHAB & MAINTENANCE NONCAPITAL	_____
	FUNCTION TOTAL	_____

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3730 ADMIN BLDG-JUSTICE DR.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	
334	REHAB & MAINTENANCE NONCAPITAL	<u>178,000.00</u>
	FUNCTION TOTAL	178,000.00

FUND: 467 COUNTY CONST PROJECTS  
FUNCTION: 3730 ADMIN BLDG-JUSTICE DR.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	467 FUND TOTAL	3,514,000.00

FUND: 479 AIRPORT CONSTRUCTION  
FUNCTION: 3850 CONSTRUCTION PROJECT-AIRPORT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	_____
300	CAPITAL OUTLAY	_____
336	AIRPORT REHAB & MAINTENANCE	_____
	FUNCTION TOTAL	_____

FUND: 479 AIRPORT CONSTRUCTION  
FUNCTION: 3850 CONSTRUCTION PROJECT-AIRPORT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	479 FUND TOTAL	_____
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FUND: 484 P&G TIF ROAD CONSTRUCTION  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
910	OTHER EXPENSE	3,620,396.00
	FUNCTION TOTAL	3,620,396.00

FUND: 484 P&G TIF ROAD CONSTRUCTION  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	484 FUND TOTAL	3,620,396.00

FUND: 485 MIAMI VALLEY GAMING TIF  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	
400	PURCHASED SERVICES	15,000.00
511	INTEREST	45,025.00
512	PRINCIPAL	2,580,000.00
909	AUDITOR & TREASURER FEES	13,112.00
910	OTHER EXPENSE	465,305.33
	FUNCTION TOTAL	3,118,442.33

FUND: 485 MIAMI VALLEY GAMING TIF  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	485 FUND TOTAL	3,118,442.33

FUND: 489 TOWNE CENTER BLVD EXTENSION  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	
	FUNCTION TOTAL	

FUND: 489 TOWNE CENTER BLVD EXTENSION  
FUNCTION: 3120 ROADS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
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	489 FUND TOTAL	_____
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FUND: 492 COMMUNICATION PROJECTS  
FUNCTION: 3814 DISPATCH UPGRADE/RELOCATION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----	-----
320	CAP PURCHASES \$10,000 AND OVER	_____
	FUNCTION TOTAL	_____

FUND: 492 COMMUNICATION PROJECTS  
FUNCTION: 3815 MOBILE DATA TERMINAL SYSTEM

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
320	CAP PURCHASES \$10,000 AND OVER	_____
	FUNCTION TOTAL	_____

FUND: 492 COMMUNICATION PROJECTS  
FUNCTION: 3819 PUBLIC SAFETY DATA NETWORK

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
334	REHAB & MAINTENANCE NONCAPITAL	
370	SOFTWARE	
371	DATA-HARDWARE	300,000.00
400	PURCHASED SERVICES	
	FUNCTION TOTAL	300,000.00

FUND: 492 COMMUNICATION PROJECTS  
FUNCTION: 3822 TELEPHONE CONSTRUCTION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
361	TELEPHONE EQUIPMENT	
400	PURCHASED SERVICES	<u>250,000.00</u>
	FUNCTION TOTAL	250,000.00

FUND: 492 COMMUNICATION PROJECTS  
FUNCTION: 3823 PUBLIC SAFETY COMMUNICATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	250,000.00
332	BLDG, CAPITAL IMPROVEMENTS	
362	RADIO EQUIPMENT	
370	SOFTWARE	
400	PURCHASED SERVICES	
	FUNCTION TOTAL	250,000.00

FUND: 492 COMMUNICATION PROJECTS  
FUNCTION: 3825 CAD UPGRADE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
320	CAP PURCHASES \$10,000 AND OVER	250,000.00
	FUNCTION TOTAL	250,000.00

FUND: 492 COMMUNICATION PROJECTS  
FUNCTION: 3825 CAD UPGRADE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	492 FUND TOTAL	1,050,000.00

FUND: 493 REDEVELOPMENT TAX EQUIVALENT F  
FUNCTION: 3000 PUBLIC WORKS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
335	ROAD CONST	_____
	FUNCTION TOTAL	_____

FUND: 493 REDEVELOPMENT TAX EQUIVALENT F  
FUNCTION: 3908 2009 RID GREENS BUNNLL HILL-RD

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
910	OTHER EXPENSE	_____
	FUNCTION TOTAL	_____

FUND: 493 REDEVELOPMENT TAX EQUIVALENT F  
FUNCTION: 3908 2009 RID GREENS BUNNLL HILL-RD

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	493 FUND TOTAL	_____

FUND: 494 COURTS BUILDING  
FUNCTION: 2850 COMMUNICATIONS CENTER-DISPATCH

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
300	CAPITAL OUTLAY	_____
	FUNCTION TOTAL	_____

FUND: 494 COURTS BUILDING  
FUNCTION: 3713 OLD COURTHOUSE REPAIR

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
334	REHAB & MAINTENANCE NONCAPITAL	_____
	FUNCTION TOTAL	_____

FUND: 494 COURTS BUILDING  
FUNCTION: 3718 ADMIN BLDG (SILVER ST) IMPROV

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----	-----
332	BLDG, CAPITAL IMPROVEMENTS	_____
	FUNCTION TOTAL	_____

FUND: 494 COURTS BUILDING  
FUNCTION: 3720 JUSTICE DRIVE OFFC BLDG

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	_____
334	REHAB & MAINTENANCE NONCAPITAL	_____
	FUNCTION TOTAL	_____

FUND: 494 COURTS BUILDING  
FUNCTION: 3729 COURTS BLDG REFURBISH/RENOVTN

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	575,000.00
334	REHAB & MAINTENANCE NONCAPITAL	282,000.00
	FUNCTION TOTAL	857,000.00

FUND: 494 COURTS BUILDING  
FUNCTION: 3732 COUNTY CT NRTH ADDN TO CP BLDG

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	800,000.00
334	REHAB & MAINTENANCE NONCAPITAL	10,000.00
	FUNCTION TOTAL	810,000.00

FUND: 494 COURTS BUILDING  
FUNCTION: 3732 COUNTY CT NRTH ADDN TO CP BLDG

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	494 FUND TOTAL	1,667,000.00

FUND: 496 JUVENILE DETENTION ADDITION &  
FUNCTION: 3725 JUVENILE CENTER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----	-----
	332 BLDG, CAPITAL IMPROVEMENTS	_____
	334 REHAB & MAINTENANCE NONCAPITAL	_____
	FUNCTION TOTAL	_____

FUND: 496 JUVENILE DETENTION ADDITION &  
FUNCTION: 3725 JUVENILE CENTER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	496 FUND TOTAL	_____

FUND: 497 JAIL CONSTRUCTION & REHAB  
FUNCTION: 3712 JAIL IMPROVEMENTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	_____
334	REHAB & MAINTENANCE NONCAPITAL	_____
400	PURCHASED SERVICES	_____
	FUNCTION TOTAL	_____

FUND: 497 JAIL CONSTRUCTION & REHAB  
FUNCTION: 3712 JAIL IMPROVEMENTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	497 FUND TOTAL	_____

FUND: 498 COUNTY FAIRGROUNDS CONSTRUCTIO  
FUNCTION: 3740 CONSTRUCTION - FAIRGROUNDS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
300	CAPITAL OUTLAY	_____
334	REHAB & MAINTENANCE NONCAPITAL	_____
400	PURCHASED SERVICES	_____
910	OTHER EXPENSE	_____
	FUNCTION TOTAL	_____

FUND: 498 COUNTY FAIRGROUNDS CONSTRUCTIO  
FUNCTION: 3740 CONSTRUCTION - FAIRGROUNDS

OBJ EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----
498 FUND TOTAL	_____

FUND: 499 JUVENILE/PROBATE COURT EXPANSI  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
332	BLDG, CAPITAL IMPROVEMENTS	_____
	FUNCTION TOTAL	_____

FUND: 499 JUVENILE/PROBATE COURT EXPANSI  
FUNCTION: 1240 JUVENILE COURT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	499 FUND TOTAL	_____

FUND: 510 WATER REVENUE  
 FUNCTION: 3200 WARREN CO WATER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,767,966.00
111	PART TIME EMPLOYEES	35,000.00
114	OVERTIME PAY	85,000.00
210	OFFICE SUPPLIES, GENERAL	17,000.00
220	OPERATING SUPPLIES, GENERAL	510,000.00
223	GAS & OIL - OPERATING SUPPLIES	150,000.00
300	CAPITAL OUTLAY	
317	CAPITAL PURCHASES UNDER \$10000	500,000.00
320	CAP PURCHASES \$10,000 AND OVER	569,200.00
345	WATER PROJECT-REIMBURSEMENT	
370	SOFTWARE	
400	PURCHASED SERVICES	300,000.00
401	LABORATORY SERVICES	
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	5,000.00
430	UTILITIES (GENERAL)	4,200,000.00
436	WASTE CHARGES	
439	PURCHASED UTILITY, RESALE	
440	PERSONAL SERV.-NON PROFESSIONAL	
451	ADVERTISING	
457	CENTRAL SERVICES COST	250,000.00
460	INSURANCE	8,000.00
474	G.I.S. / MAPPING	
491	OTHER PURCH SERV-INVEST RATING	
530	COST OF ISSUANCE	
811	P.E.R.S.	264,400.00
820	HEALTH INS (GENERAL)	428,800.00
830	WORKERS COMPENSATION-D.A.W.R.	23,000.00
840	UNEMPLOYMENT COMP.	2,000.00
850	TRAINING-EDUCATION	6,000.00
855	CLOTHING-PERSONAL EQUIP.	18,000.00
860	LIFE INSURANCE	4,500.00
871	MEDICARE	27,400.00
881	ACCUM. SICK LEAVE (PAYOUT)	2,000.00
882	ACCUM. VACATION (PAYOUT)	5,000.00
908	LICENSE, PERMITS, FEES	
910	OTHER EXPENSE	85,000.00
919	PROPERTY TAXES	
940	TRAVEL (GENERAL)	
997	OPERATIONAL TRANSFERS	
999	CONTINGENCY	250,000.00
	FUNCTION TOTAL	9,513,266.00

FUND: 510 WATER REVENUE  
FUNCTION: 3207 SCHEDULED DEBT SERVICE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
500	DEBT SERVICE	305,000.00
540	PAY AGENT-REGISTRAR FEES	
997	OPERATIONAL TRANSFERS	
	FUNCTION TOTAL	305,000.00

FUND: 510 WATER REVENUE  
FUNCTION: 3209 WATER-REPL/IMPROVE ACCOUNT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	100,000.00
317	CAPITAL PURCHASES UNDER \$10000	
320	CAP PURCHASES \$10,000 AND OVER	
340	WATER CONTRACT	
400	PURCHASED SERVICES	450,000.00
410	PROFESSIONALS (GENERAL)	
512	PRINCIPAL	
999	CONTINGENCY	
	FUNCTION TOTAL	550,000.00

FUND: 510 WATER REVENUE  
FUNCTION: 3218 WATER-RATE STABILIZATION ACCT.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
999	CONTINGENCY	_____
	FUNCTION TOTAL	_____

FUND: 510 WATER REVENUE  
FUNCTION: 3219 WATER-SURPLUS ACCT.

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
345	WATER PROJECT-REIMBURSEMENT	_____
511	INTEREST	_____
512	PRINCIPAL	_____
997	OPERATIONAL TRANSFERS	2,455,000.00
999	CONTINGENCY	_____
	FUNCTION TOTAL	2,455,000.00

FUND: 510 WATER REVENUE  
FUNCTION: 7777 CONST ADV OUT/WATER ASSET OFFS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
781	WATER CONSTRUCTION PROJECT	_____
	FUNCTION TOTAL	_____

FUND: 510 WATER REVENUE  
FUNCTION: 7777 CONST ADV OUT/WATER ASSET OFFS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	510 FUND TOTAL	12,823,266.00

FUND: 574 LOWER LITTLE MIAMI WASTEWATER  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
350	SEWER CONTRACT	_____
511	INTEREST	_____
	FUNCTION TOTAL	_____

FUND: 574 LOWER LITTLE MIAMI WASTEWATER  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	574 FUND TOTAL	_____

FUND: 575 SEWER CONST PROJECTS (REVENUE)  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
350	SEWER CONTRACT	1,325,000.00
400	PURCHASED SERVICES	_____
410	PROFESSIONALS (GENERAL)	_____
451	ADVERTISING	_____
910	OTHER EXPENSE	_____
997	OPERATIONAL TRANSFERS	_____
999	CONTINGENCY	_____
	FUNCTION TOTAL	1,325,000.00

FUND: 575 SEWER CONST PROJECTS (REVENUE)  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	575 FUND TOTAL	1,325,000.00

FUND: 580 SEWER REVENUE  
 FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,618,638.00
111	PART TIME EMPLOYEES	35,000.00
114	OVERTIME PAY	85,000.00
210	OFFICE SUPPLIES, GENERAL	25,000.00
220	OPERATING SUPPLIES, GENERAL	800,000.00
223	GAS & OIL - OPERATING SUPPLIES	190,000.00
317	CAPITAL PURCHASES UNDER \$10000	150,000.00
320	CAP PURCHASES \$10,000 AND OVER	150,000.00
355	SEWER PROJ. REIMBURSEMENT	
370	SOFTWARE	
400	PURCHASED SERVICES	300,000.00
401	LABORATORY SERVICES	
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	5,000.00
430	UTILITIES (GENERAL)	3,750,000.00
436	WASTE CHARGES	
439	PURCHASED UTILITY, RESALE	
440	PERSONAL SERV.-NON PROFESSIONAL	
451	ADVERTISING	
457	CENTRAL SERVICES COST	150,000.00
460	INSURANCE	5,000.00
474	G.I.S. / MAPPING	
797	OKI SHARE	
811	P.E.R.S.	243,500.00
820	HEALTH INS (GENERAL)	405,000.00
830	WORKERS COMPENSATION-D.A.W.R.	10,000.00
840	UNEMPLOYMENT COMP.	2,000.00
850	TRAINING-EDUCATION	5,000.00
855	CLOTHING-PERSONAL EQUIP.	20,000.00
860	LIFE INSURANCE	4,500.00
871	MEDICARE	25,300.00
881	ACCUM. SICK LEAVE (PAYOUT)	5,000.00
882	ACCUM. VACATION (PAYOUT)	7,000.00
908	LICENSE, PERMITS, FEES	
910	OTHER EXPENSE	60,000.00
914	SUBSCRIPTION/MEMBERSHIP FEES	
919	PROPERTY TAXES	
930	CLAIMS	
940	TRAVEL (GENERAL)	
997	OPERATIONAL TRANSFERS	
999	CONTINGENCY	300,000.00
	FUNCTION TOTAL	8,350,938.00

FUND: 580 SEWER REVENUE  
FUNCTION: 3307 SCHEDULED DEBT SERVICE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
500	DEBT SERVICE	1,068,600.00
540	PAY AGENT-REGISTRAR FEES	
	FUNCTION TOTAL	1,068,600.00

FUND: 580 SEWER REVENUE  
FUNCTION: 3309 SEWER - REPL/IMPROV ACCOUNT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	150,000.00
320	CAP PURCHASES \$10,000 AND OVER	
350	SEWER CONTRACT	
400	PURCHASED SERVICES	500,000.00
410	PROFESSIONALS (GENERAL)	
511	INTEREST	
512	PRINCIPAL	
999	CONTINGENCY	
	FUNCTION TOTAL	650,000.00

FUND: 580 SEWER REVENUE  
FUNCTION: 3314 EQUIP REPLAC-EPA REQUIRED ACCT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	_____
300	CAPITAL OUTLAY	_____
	FUNCTION TOTAL	_____

FUND: 580 SEWER REVENUE  
FUNCTION: 3319 SEWER- SURPLUS ACCOUNT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
355	SEWER PROJ. REIMBURSEMENT	_____
511	INTEREST	_____
512	PRINCIPAL	_____
982	NON-PARTICIPANT TRANSFER	_____
997	OPERATIONAL TRANSFERS	1,558,889.00
999	CONTINGENCY	_____
	FUNCTION TOTAL	1,558,889.00

FUND: 580 SEWER REVENUE  
FUNCTION: 7778 CONST ADV OUT/SEWER ASSET OFFS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
782	SEWER CONSTRUCTION PROJECT	_____
	FUNCTION TOTAL	_____

FUND: 580 SEWER REVENUE  
FUNCTION: 7778 CONST ADV OUT/SEWER ASSET OFFS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	580 FUND TOTAL	11,628,427.00

FUND: 581 SEWER IMPROV-WARREN CO VOCATIO  
FUNCTION: 3200 WARREN CO WATER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	_____
	FUNCTION TOTAL	_____

FUND: 581 SEWER IMPROV-WARREN CO VOCATIO  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	20,000.00
	FUNCTION TOTAL	20,000.00

FUND: 581 SEWER IMPROV-WARREN CO VOCATIO  
FUNCTION: 3300 WARREN CO SEWER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----	-----	-----
	581 FUND TOTAL	20,000.00

FUND: 583 WATER CONST PROJECTS (REVENUE)  
FUNCTION: 3200 WARREN CO WATER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
340	WATER CONTRACT	2,455,000.00
400	PURCHASED SERVICES	
410	PROFESSIONALS (GENERAL)	
910	OTHER EXPENSE	
997	OPERATIONAL TRANSFERS	
999	CONTINGENCY	
	FUNCTION TOTAL	2,455,000.00

FUND: 583 WATER CONST PROJECTS (REVENUE)  
FUNCTION: 3200 WARREN CO WATER DIST

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	583 FUND TOTAL	2,455,000.00

FUND: 590 STORM WATER TIER 1  
FUNCTION: 3090 COUNTY DRAINAGE ENGINEER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	50,000.00
111	PART TIME EMPLOYEES	75,000.00
114	OVERTIME PAY	5,000.00
117	TEMPORARY EMPLOYEES	
155	PERSONAL SERVICES, REIMBURSEMENTS	
210	OFFICE SUPPLIES, GENERAL	5,000.00
220	OPERATING SUPPLIES, GENERAL	5,000.00
317	CAPITAL PURCHASES UNDER \$10000	20,000.00
320	CAP PURCHASES \$10,000 AND OVER	20,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	197,700.00
410	PROFESSIONALS (GENERAL)	
421	RENT OR LEASE	
430	UTILITIES (GENERAL)	
431	TELEPHONE	
454	PUBLIC INFORMATION / EDUC.	
811	P.E.R.S.	20,000.00
820	HEALTH INS (GENERAL)	9,000.00
830	WORKERS COMPENSATION-D.A.W.R.	1,000.00
850	TRAINING-EDUCATION	1,000.00
860	LIFE INSURANCE	500.00
871	MEDICARE	2,225.00
910	OTHER EXPENSE	2,000.00
914	SUBSCRIPTION/MEMBERSHIP FEES	500.00
989	TRANSFERS	
	FUNCTION TOTAL	413,925.00

FUND: 590 STORM WATER TIER 1  
FUNCTION: 3090 COUNTY DRAINAGE ENGINEER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	590 FUND TOTAL	413,925.00

FUND: 591 STORM WATER TIER 2  
FUNCTION: 3090 COUNTY DRAINAGE ENGINEER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	_____
400	PURCHASED SERVICES	_____
410	PROFESSIONALS (GENERAL)	_____
811	P.E.R.S.	_____
820	HEALTH INS (GENERAL)	_____
830	WORKERS COMPENSATION-D.A.W.R.	_____
850	TRAINING-EDUCATION	_____
860	LIFE INSURANCE	_____
871	MEDICARE	_____
	FUNCTION TOTAL	_____

FUND: 591 STORM WATER TIER 2  
FUNCTION: 3090 COUNTY DRAINAGE ENGINEER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	591 FUND TOTAL	_____

FUND: 592 STORM WATER TIER 3  
FUNCTION: 3090 COUNTY DRAINAGE ENGINEER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	_____
811	P.E.R.S.	_____
820	HEALTH INS (GENERAL)	_____
830	WORKERS COMPENSATION-D.A.W.R.	_____
850	TRAINING-EDUCATION	_____
860	LIFE INSURANCE	_____
871	MEDICARE	_____
910	OTHER EXPENSE	_____
914	SUBSCRIPTION/MEMBERSHIP FEES	_____
	FUNCTION TOTAL	_____

FUND: 592 STORM WATER TIER 3  
FUNCTION: 3090 COUNTY DRAINAGE ENGINEER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	592 FUND TOTAL	_____

FUND: 619 VEHICLE MAINTENANCE ROTARY  
FUNCTION: 1110 COUNTY COMMISSIONERS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	51,364.00
155	PERSONAL SERVICES, REIMBURSEMENTS	
220	OPERATING SUPPLIES, GENERAL	385,000.00
317	CAPITAL PURCHASES UNDER \$10000	20,000.00
320	CAP PURCHASES \$10,000 AND OVER	30,000.00
370	SOFTWARE	
400	PURCHASED SERVICES	175,000.00
445	AUDITS	
485	PURCH SERV- VEH REPAIR (PARTS)	
486	PURCH SERV-VEH REPAIR (LABOR)	
489	PARTS & LABOR (VENDORS)	
811	P.E.R.S.	7,191.00
871	MEDICARE	540.00
910	OTHER EXPENSE	
	FUNCTION TOTAL	669,095.00

FUND: 619 VEHICLE MAINTENANCE ROTARY  
FUNCTION: 1110 COUNTY COMMISSIONERS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	619 FUND TOTAL	669,095.00

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2251 DEERFIELD TWP.-CONTRACTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	1,967,856.00
114	OVERTIME PAY	200,000.00
115	HOLIDAY PAY	191,735.00
400	PURCHASED SERVICES	
445	AUDITS	
460	INSURANCE	
461	GROUP & LIABILITY-INSURANCE	
497	IMMUNIZATIONS	
811	P.E.R.S.	427,086.00
820	HEALTH INS (GENERAL)	266,229.00
830	WORKERS COMPENSATION-D.A.W.R.	47,191.00
860	LIFE INSURANCE	3,000.00
871	MEDICARE	34,214.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
950	REFUNDS	
991	REIMBURSEMENT	
	FUNCTION TOTAL	3,137,311.00

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2252 CORPS OF ENGINEERS-CONTRACTS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	
114	OVERTIME PAY	<u>27,410.00</u>
811	P.E.R.S.	4,961.00
830	WORKERS COMPENSATION-D.A.W.R.	
871	MEDICARE	<u>397.00</u>
910	OTHER EXPENSE	
	FUNCTION TOTAL	<u>32,768.00</u>

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2258 CONTRACT-SOUTH LEBANON

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	275,030.00
114	OVERTIME PAY	70,000.00
115	HOLIDAY PAY	28,830.00
400	PURCHASED SERVICES	
445	AUDITS	
460	INSURANCE	
461	GROUP & LIABILITY-INSURANCE	
497	IMMUNIZATIONS	
811	P.E.R.S.	67,668.00
820	HEALTH INS (GENERAL)	49,891.00
830	WORKERS COMPENSATION-D.A.W.R.	7,477.00
860	LIFE INSURANCE	480.00
871	MEDICARE	5,421.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
991	REIMBURSEMENT	
	FUNCTION TOTAL	504,797.00

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2259 DRUG TASK FORCE CONTRACT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	414,988.00
114	OVERTIME PAY	70,000.00
115	HOLIDAY PAY	16,622.00
400	PURCHASED SERVICES	
445	AUDITS	
460	INSURANCE	
461	GROUP & LIABILITY-INSURANCE	
497	IMMUNIZATIONS	
811	P.E.R.S.	90,791.00
820	HEALTH INS (GENERAL)	55,482.00
860	LIFE INSURANCE	600.00
871	MEDICARE	7,273.00
881	ACCUM. SICK LEAVE (PAYOUT)	
882	ACCUM. VACATION (PAYOUT)	
991	REIMBURSEMENT	
	FUNCTION TOTAL	655,756.00

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2260 CONTRACT-WARREN CO ENGINEER

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	67,927.00
114	OVERTIME PAY	15,000.00
115	HOLIDAY PAY	6,936.00
811	P.E.R.S.	16,265.00
820	HEALTH INS (GENERAL)	4,658.00
830	WORKERS COMPENSATION-D.A.W.R.	1,797.00
860	LIFE INSURANCE	120.00
871	MEDICARE	1,303.00
991	REIMBURSEMENT	
	FUNCTION TOTAL	114,006.00

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2261 DTF-DRUG INTERDICTION

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
114	OVERTIME PAY	_____
811	P.E.R.S.	_____
871	MEDICARE	_____
	FUNCTION TOTAL	_____

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2262 KINGS LOCAL SCHOOLS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	65,622.00
114	OVERTIME PAY	8,500.00
115	HOLIDAY PAY	2,510.00
811	P.E.R.S.	13,870.00
820	HEALTH INS (GENERAL)	12,305.00
830	WORKERS COMPENSATION-D.A.W.R.	1,532.00
860	LIFE INSURANCE	100.00
871	MEDICARE	1,111.00
991	REIMBURSEMENT	
	FUNCTION TOTAL	105,550.00

FUND: 630 SHERIFF'S POLICING REVOLV.FUND  
FUNCTION: 2262 KINGS LOCAL SCHOOLS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	630 FUND TOTAL	4,550,188.00

FUND: 631 COMMUNICATIONS ROTARY  
FUNCTION: 2810 TELECOMMUNICATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	75,000.00
400	PURCHASED SERVICES	
910	OTHER EXPENSE	
	FUNCTION TOTAL	75,000.00

FUND: 631 COMMUNICATIONS ROTARY  
FUNCTION: 2810 TELECOMMUNICATIONS

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	631 FUND TOTAL	75,000.00

FUND: 632 HEALTH INSURANCE  
FUNCTION: 0100 HEALTH INSURANCE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	50,503.00
114	OVERTIME PAY	500.00
210	OFFICE SUPPLIES, GENERAL	750.00
220	OPERATING SUPPLIES, GENERAL	750.00
317	CAPITAL PURCHASES UNDER \$10000	1,000.00
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	110,000.00
811	P.E.R.S.	7,071.00
820	HEALTH INS (GENERAL)	14,767.00
830	WORKERS COMPENSATION-D.A.W.R.	1,010.00
850	TRAINING-EDUCATION	3,000.00
860	LIFE INSURANCE	120.00
871	MEDICARE	733.00
882	ACCUM. VACATION (PAYOUT)	
890	EMPLOYER HSA CONTRIBUTION	230,000.00
910	OTHER EXPENSE	665,000.00
912	ADMIN COSTS	
926	INSURANCE PREMIUM	610,000.00
932	MEDICAL/RX CLAIMS	7,265,000.00
933	DENTAL CLAIMS	565,000.00
934	VISION CLAIMS	110,000.00
936	INSURANCE LOSS CLAIMS	
937	PHARMACY CLAIMS	
940	TRAVEL (GENERAL)	
	FUNCTION TOTAL	9,635,204.00

FUND: 632 HEALTH INSURANCE  
FUNCTION: 0100 HEALTH INSURANCE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	632 FUND TOTAL	9,635,204.00

FUND: 636 WORKERS COMP SELF INSURANCE  
FUNCTION: 0110 WORKERS COMP SELF INSURANCE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
102	REGULAR SALARIES	50,503.00
400	PURCHASED SERVICES	185,000.00
811	P.E.R.S.	7,071.00
820	HEALTH INS (GENERAL)	5,591.00
830	WORKERS COMPENSATION-D.A.W.R.	1,010.00
860	LIFE INSURANCE	120.00
871	MEDICARE	733.00
926	INSURANCE PREMIUM	
927	LOST TIME CLAIMS	110,000.00
932	MEDICAL/RX CLAIMS	135,000.00
	FUNCTION TOTAL	495,028.00

FUND: 636 WORKERS COMP SELF INSURANCE  
FUNCTION: 0110 WORKERS COMP SELF INSURANCE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
-----		-----
	636 FUND TOTAL	495,028.00

FUND: 637 PROPERTY & CASUALTY INSURANCE  
FUNCTION: 1113 INSURANCE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
400	PURCHASED SERVICES	
460	INSURANCE	300,000.00
936	INSURANCE LOSS CLAIMS	50,000.00
	FUNCTION TOTAL	350,000.00

FUND: 637 PROPERTY & CASUALTY INSURANCE  
FUNCTION: 1113 INSURANCE

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	637 FUND TOTAL	350,000.00

FUND: 650 GASOLINE ROTARY  
FUNCTION: 0999 FLOW THROUGH

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
099	DISTRIBUTION	_____
220	OPERATING SUPPLIES, GENERAL	_____
	FUNCTION TOTAL	_____

FUND: 650 GASOLINE ROTARY  
FUNCTION: 1600 FACILITIES MANAGEMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
220	OPERATING SUPPLIES, GENERAL	859,595.50
223	GAS & OIL - OPERATING SUPPLIES	
320	CAP PURCHASES \$10,000 AND OVER	
400	PURCHASED SERVICES	6,650.50
445	AUDITS	
	FUNCTION TOTAL	866,246.00

FUND: 650 GASOLINE ROTARY  
FUNCTION: 1600 FACILITIES MANAGEMENT

OBJ	EXPENDITURE CLASSIFICATION	APPROVED AMOUNT
	650 FUND TOTAL	866,246.00

**017 GENERAL FUND ANNUAL BUDGET BREAKDOWN**

**Criminal Justice/Public Safety 54.01% or \$39,423,109**

\$ 38,156,340.00	includes Courts, Sheriff, Prosecutor & Emergency Services
\$ 136,000.00	Appelas Court
\$ 141,769.00	Drug Task Force
\$ 989,000.00	Mary Haven
<u>\$ 39,423,109.00</u>	

**General Operating 37.87% or \$27,912,804**

**Social Services 5.02% or \$3,793,796**

This number represents General Fund contributions ONLY to Human Services, Children Services & CSEA. They do not represent the entire spending for social service agencies. Those numbers can be found in the 200 series Funds

**Miscellaneous Items 1.69% or \$962,740**

\$ 30,000.00	Historical Society
\$ 100,225.00	Airport Authority
\$ 306,890.00	Agricultural Extension
\$ 254,728.00	Soil & Water Conservation
\$ -	Park Board
\$ 23,500.00	Agri Soceity (Fair Board)
\$ 247,397.00	Humane Association
<u>\$ 962,740.00</u>	

**Capital Project Transfers 0%**

**Debt Service \$901,507 1.24% Radio System**

**TOTAL 2017 GENERAL FUND ANNUAL BUDGET BREAKDOWN \$72,993,956**



**EXPENDITURES**

**2017 ANNUAL**

\$ **72,993,956.00**

**2.85%** increase of 2016 Annual Budget

**2016 ANNUAL BUDGET**

\$ **70,970,163.00**

**3.83%** increase over 2015 Annual Budget

**2015 ANNUAL BUDGET**

\$ **68,349,268.00**

1.84%

increase over 2014 Annual Budget

**2014 ANNUAL BUDGET**

\$ **67,117,240.00**

3.96%

increase over 2013 Annual Budget

**2013 ANNUAL BUDGET**

\$ **64,558,650.00**

4.49%

increase over 2012 Annual Budget

**2012 Annual Budget**

\$ **61,786,886.00**

\$ **-**

Estimated Transfers to Capital

\$ **61,786,886.00**

0.42%

Increase over 2011 Annual Budget

**2011 Annual Budget**

\$ **61,520,117.00**

\$ **-**

Estimated Transfers to Capital

\$ **61,520,117.00**

1%

Increase over 2011 Annual Budget

\$ **71,057,207.69** Actual  
\$ **8,177,515.23** Actual to Capital  
\$ **62,879,692.46** Actual  
(\$6,732,256.48 construction &  
\$1,445,258.75 pass thru)

\$ **69,658,201.63** Actual  
\$ **6,688,400.00** Actual to Capital  
\$ **62,969,801.63** Actual  
(\$5,368,400 construction &  
\$1,320,000 pass thru)

\$ **65,531,790.49** Actual  
\$ **5,197,000.00** Actual to Capital  
\$ **60,334,790.49** Actual

\$ **62,958,286.61** Actual  
\$ **4,882,479.00** Actual to Capital  
\$ **58,075,807.61** Actual

\$ **59,900,131.91** Actual Expended  
\$ **1,249,933.00** Actual to Capital  
\$ **1,906,260.93** Actual to Health Ins. & DT Contract  
\$ **56,743,937.98** Actual Operating

<b>2010 Annual Budget</b>			
\$ 60,894,860.00		\$ 57,293,425.65	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 785,000.00	Actual to Capital
\$ 60,894,860.00		\$ 56,508,425.65	Actual Operating

-8.67% Decrease from 2009 Annual  
-5.11% Decrease from 2009 Annual with out Debt Service

<b>2009 Annual Budget</b>			
\$ 66,676,123.00		\$ 59,192,132.45	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 475,000.00	Actual to Capital
\$ 66,676,123.00		\$ 58,717,132.45	Actual Operating

6%

<b>2008 Annual Budget</b>			
\$ 62,898,673.00		\$ 62,399,448.74	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 1,727,597.54	Armco Park
\$ 62,898,673.00		\$ 1,426,830.00	Airport Property
		\$ 59,245,021.20	Actual Operating

5.76%

<b>2007 Annual Budget</b>			
\$ 59,474,820.00		\$ 63,823,429.41	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 7,825,000.00	Actual to Capital
\$ 59,474,820.00		\$ 211,432.56	Airport Property
		\$ 55,786,996.85	Actual Operating

7.47%

<b>2006 Annual Budget</b>			
\$ 55,341,591.00		\$ 57,914,798.73	Actual Expended
\$ -	Estimated Transfers to Capital	\$ 4,786,000.00	Actual to Capital
\$ 55,341,591.00		\$ 742,100.00	Airport Property
		\$ 52,386,698.73	Actual Operating

12%

<b>2005 Annual Budget</b>			
\$ 49,453,767.00		\$ 56,025,481.53	Actual Expended
\$ 883,000.00	Estimated Transfers to Capital	\$ 10,488,571.60	Actual to Capital
\$ 48,570,767.00		\$ 45,536,909.93	Actual Operating

7%

<b>2004 Annual Budget</b>			
\$ 46,284,587.00		\$ 45,642,562.12	Actual Expended
\$ 150,000.00	Estimated Transfers to Capital	\$ 2,315,350.00	Actual to Capital
\$ 46,134,587.00		\$ 43,327,212.12	Actual Operating

5%

<b>2003 Annual Budget</b>			
\$ 44,260,809.00		\$ 42,250,443.81	Actual Expended
\$ 1,000,000.00	Estimated Transfers to Capital	\$ 1,000,000.00	Actual to Capital
\$ 43,260,809.00		\$ 41,250,443.81	Actual Operating

<b>2002 Annual Budget</b>			
\$ 44,579,721.00		\$ 43,864,108.48	Actual Expended
\$ 1,621,412.00	Estimated Transfers to Capital	\$ 2,224,005.26	Actual to Capital
\$ 42,958,309.00		\$ 41,640,103.22	Actual Operating

<b>2001 Annual Budget</b>			
\$ 38,471,738.00		\$ 38,374,850.06	Actual Expended
\$ 1,258,710.00	Estimated Transfers to Capital	\$ 1,258,710.01	Actual to Capital
\$ 37,213,028.00		\$ 37,116,140.05	Actual Operating

<b>2000 Annual Budget</b>			
\$ 35,850,852.49	Actual Expended		
\$ 2,894,502.51	Actual to Capital		
\$ 32,956,349.98	Actual Operating		

**VENUE - ANTICIPATED & ACTUAL**

	ANTICIPATED	ACTUAL REC'D	
2017 Anticipated	\$ 66,647,338.88		Before Repayment of Cash Advances are Posted
<b>2016</b>	<b>\$ 74,633,092.07</b>		As of 11/30/16 Includes \$75K pass thru from Clerk of Courts
2015	\$ 64,576,833.32	\$ 72,173,238.54	includes \$600,000 pass thru from COC
2014	\$ 60,703,488.01	\$ 68,117,116.82	Includes \$800,000 + \$520,000 pass thru from Clerk of Courts to Clerk of CPC and County Court Computer Funds
2013	\$ 57,538,844.75	\$ 65,673,312.49	
Revised	\$ 64,759,844.75		
2012	\$ 53,930,943.00	\$ 63,211,938.55	Include \$1M pass thru from Clerk of Courts to CPC Construction Project Fund
Revised	\$ 60,255,943.00		
2011	\$ 55,153,005.00	\$ 59,813,266.13	
Revised	\$ 55,249,005.00		
2010	\$ 57,201,443.00		
Revised	\$ 60,272,465.00	\$ 61,677,355.40	
2009	\$ 59,779,229.00	\$ 59,627,470.84	
2008	\$ 56,055,421.00		
Revised	\$ 59,856,149.00	\$ 63,887,022.64	Includes \$3M returned from Projects
2007	\$ 52,248,286.00		
Revised	\$ 61,475,766.00	\$ 63,192,098.06	
2006	\$ 48,544,821.70		
Revised	\$ 56,471,575.50	\$ 58,735,402.88	

2005	\$	51,208,794.00	\$	55,813,555.78
2004	\$	42,217,111.50	\$	49,774,417.71
2003	\$	37,700,000.00	\$	41,327,975.89
2002	\$	35,111,866.00	\$	41,356,904.99
2001	\$	34,191,328.00	\$	41,929,443.12
2000			\$	38,216,636.00

**APPENDIX C**  
**FINANCIAL STATEMENT (DIRECT DEBT LIMITATIONS)**

[SEE ATTACHED]



[16]	Voting machine notes issued pursuant to ORC § 3507.02 and vote tabulating equipment notes issued pursuant to ORC § 3506.03:	\$ _____
[17]	Securities issued for permanent improvements if the principal is payable from federal or state grants:	\$ _____
[18]	Securities issued to evidence loans from the state capital improvement fund or infrastructure bank pursuant to ORC Ch. 164 and ORC § 5531.09, respectively:	\$ 1,040,735
[19]	Securities issued for permanent improvements equal to the payments in lieu of taxes pledged for repayment under ORC §§ 1728.11, 1728.111, 5709.42, 5709.74 or 5709.79:	\$ 4,873,567
[20]	Securities issued equal to property tax replacement payments received under ORC §§ 5727.85 or 5727.86:	\$ _____
[21]	Securities issued under ORC § 755.17 if the legislation authorizing the issuance includes a covenant to appropriate from revenue received from a tax authorized under ORC §§ 5739.026(A)(5) and 5741.023, an amount sufficient to pay debt charges on the securities, and the board of county commissioners pledges that revenue pursuant to ORC § 755.171:	\$ _____
[22]	Sales tax supported bonds issued pursuant to ORC § 133.081:	\$ _____
[23]	Bonds or notes issued under ORC § 133.60 if the legislation authorizing issuance includes a covenant to appropriate from revenue received from a tax authorized under ORC §§ 5739.026(A)(9) and 5741.023, an amount sufficient to pay the debt charges on the bonds or notes:	\$ _____
[24]	Securities issued under ORC § 3707.55 for general health district acquisition of real property:	\$ _____
[25]	Securities issued for urban renewal under ORC § 303.46:	\$ _____
[26]	Securities outstanding on October 30, 1989, and then excepted from the net indebtedness calculation or from ORC § 133, and any refundings of those securities:	\$ _____
4.	Total of items in Line 3:	\$ 25,935,085
5.	Total securities subject to direct limitation (Line 2 minus Line 4):	\$ 8,355,000
a.	Sinking Fund or Bond Retirement Fund applicable to the principal thereof:	\$ _____
b.	Net amount subject to overall debt limitation (Line 5 minus Line 5a):	\$ 8,355,000
6.	Securities included in Line 5 above but issued WITHOUT AUTHORITY OF AN ELECTION:	\$ 8,355,000
a.	Amount in Sinking Fund or Bond Retirement Fund applicable to the payment of principal thereof:	\$ _____
b.	Line 6a minus Line 6b:	\$ 8,355,000
c.	Amount of Line 1 times .01:	\$ 63,414,521
d.	Line 6c must be greater than Line 6b:	\$ _____

I FURTHER CERTIFY that the income, after covering the cost of all operating expenses, of the facilities described in Line 3 is sufficient to pay interest on and retire the securities for each such use.

The net indebtedness of the County, without a vote of the electors, issued for the purpose of paying the County's share of the cost of the construction, improvements, maintenance or repair of the state highways, shall not exceed an amount equal to .005 times the amount of Line 1.

The amount on Line 5b shall never exceed, without the vote of the electors, an amount equal to one of the following limitations that applies to the County:

- (1) a county with a valuation not exceeding \$100,000,000, 3% of that tax valuation;
- (2) a county with a tax valuation exceeding \$100,000,000 but not exceeding \$300,000,000, \$3,000,000 plus 1-½% of that valuation in excess of \$100,000,000; and
- (3) a county with a tax valuation exceeding \$300,000,000, \$6,000,000 plus 2-½% of that tax valuation in excess of \$300,000,000.

7.	Amount of bonds or notes listed in Line 2 issued in the current year:	\$ _____
8.	Total amount of bonds or notes expected to be issued in the current year:	\$ 1,950,000
9.	Amount of bonds or notes issued in the current year for organizations described in Internal Revenue Code § 501(c)(3) (i.e., non-profit hospital, nursing home or housing corporations) by the County or any of its agencies (i.e., County Hospital Commission):	\$ _____
10.	Capitalized leases entered into by the County during the current year:	\$ _____

Lessor Property Leased

Face Amount of Lease

11.	Total amount of capitalized leases expected to be entered into by the County during the current year:	\$ _____
12.	Total of Lines 8, 9 and 10:	\$ 1,950,000

IN WITNESS WHEREOF, I have hereunto set my hand this 5th day of July, 2017.

  
\_\_\_\_\_  
County Auditor

**DINSMORE & SHOHL LLP,  
BOND ATTORNEYS**

**APPENDIX D**  
**TEN-MILL CERTIFICATE (INDIRECT DEBT LIMITATIONS)**

[SEE ATTACHED]

**TEN-MILL CERTIFICATE**  
**For Political Subdivisions Issuing Unvoted General Obligation Debt**

I, County Auditor of COUNTY OF WARREN, OHIO, hereby certify in connection with the proposed issue of obligations of Warren County, Ohio (the "Issuer") in the principal amount of AIS dated July 5, 2017, that the tax rates required to produce an amount to pay the highest annual aggregate debt charges for the proposed issue and all other obligations of the issuer and the subdivisions overlapping it, which are payable from taxes subject to the ten-mill limitation of Article XII, Section 2, Ohio Constitution and applicable Revised Code provisions, based on the facts set forth below and assuming that all levies were to be made for those debt charges on the general tax list and duplicate, are as follows:

Overlapping Subdivision	Assessed Valuation	Bonds and Notes Outstanding Payable from Tax Inside 10-Mill Limitation	Present Principal Amount	Debt Charges for calendar year in which they will be the highest (2018)		Required Tax Rate in Mills for Two Previous Columns
				For Principal	For Interest	
<b>County</b> Warren	\$6,341,452,100	Bonds and Notes	\$18,752,708	\$2,330,296	\$459,345	0.4399
<b>City</b> Sprinboro	\$534,920,670	Bonds and Notes	\$22,875,000	\$2,562,500	\$966,775	6.5978
<b>School District</b> Franklin	\$416,844,250	Bonds and Notes	\$959,000	\$0	\$52,745	0.1265
<b>Township</b> Clearcreek	\$656,915,620	Bonds and Notes	\$0	\$0	\$0	0.0000
<b>Other</b> Warren County Joint Vocational School	\$4,262,937,270	Bonds and Notes	\$450,000	\$75,000	\$18,000	0.0218
					<b>TOTAL</b>	<b>7.1860</b>

DATED this 5th day of July, 2017.  
17-9

  
 MATT NOLAN, WARREN COUNTY AUDITOR

- INSTRUCTIONS:
1. When bond anticipation notes constitute the proposed issue or are otherwise included above, use the estimated debt charges for the bonds anticipated by the notes as described in the note legislation.
  2. If the Issuer is a county, the information should relate to the county, and the combination of overlapping city/village, school district, township and other political subdivisions requiring the highest millage for debt charges inside the ten-mill limitation.
  3. Do not include voted bonds or notes, mortgage revenue bonds issued under Article XVIII, Section 12, Ohio Constitution, or bonds payable solely and exclusively from revenues or funds not derived from property taxation.
  4. Fill in all blanks, using the word "NONE" where applicable.
  5. Include all required millage for debt charges even though no taxes are currently levied for those debt charges.

**APPENDIX E**  
**COUNTY TAX RATES**

[SEE ATTACHED]

# RATES OF TAXATION

OF WARREN COUNTY, OHIO, FOR THE YEAR 2016

Pursuant to the Ohio Revised Code, Sect. 323.08, I, Jim Aumann, Treasurer of Warren County, Ohio, do hereby certify that the number of dollars and cents levied on each one thousand dollars of valuation of property listed with said County for the year 2016 is as follows:

**COUNTY PURPOSES:**

GENERAL FUND	2.57
DEVELOPMENTAL DISABILITIES	4.00
SENIOR CITIZEN LEVY	1.21
TOTAL COUNTY LEVY	7.78

**SPECIAL DISTRICTS:**

JOINT EMERGENCY MEDICAL SERVICES	4.41
WARREN-CLINTON COMMUNITY MENTAL HEALTH	1.00
WARREN-CLINTON JOINT FIRE HEALTH LEVY	4.00
FRANKLIN PUBLIC LIBRARY	0.50
MARY L. COOK PUBLIC LIBRARY	1.00
LEBANON PUBLIC LIBRARY	1.00
MASON PUBLIC LIBRARY	0.75
SALEM TWP PUBLIC LIBRARY	0.50

For local purposes, see following table:

TOWNSHIPS SCHOOL DISTRICTS CORPORATIONS	COUNTY	LOCAL SCHOOLS	JVS	TOWNSHIP	CORPORATION	SPECIAL DISTRICTS	TOTAL 2016	RES/AGR REDUCTION PERCENTAGE	EFFECTIVE RATE	COM/IND REDUCTION PERCENTAGE	EFFECTIVE RATE
<b>CLEARCREEK TOWNSHIP</b>											
01 Springboro CSD	7.78	58.08	4.50	16.97		2.50	89.83	35.9167	57.57	35.4580	57.98
02 Lebanon CSD	7.78	63.39	4.50	16.97		2.50	95.14	36.8448	60.09	36.1675	60.73
03 Wayne LSD	7.78	53.44	4.50	16.97		2.50	85.19	29.6695	59.91	27.5165	61.75
04 Lebanon CSD Franklin Library	7.78	63.39	4.50	16.97		2.50	95.14	36.7924	60.14	36.1675	60.73
06 Springboro CSD Franklin Library	7.78	58.08	4.50	16.97		2.50	89.83	35.8613	57.62	35.4580	57.98
05 Springboro Corp. SCSD	7.78	58.08	4.50	8.36	1.11	2.50	82.33	33.9295	54.40	33.5692	54.69
07 Springboro Corp. FCSD	7.78	65.78	4.50	8.36	2.39	2.50	91.31	34.3528	59.94	34.1241	60.15
<b>DEERFIELD TOWNSHIP</b>											
08 Mason CSD	7.78	83.11	2.70	14.10		2.25	109.94	38.9413	67.13	34.2265	72.31
09 Kings LSD	7.78	77.53	4.50	14.10		2.25	106.16	30.2246	74.07	30.6282	73.65
10 Princeton CSD	7.78	62.58	2.70	14.10		2.25	89.41	29.4481	63.08	16.6210	74.55

93 So. Lebanon Kings LSD	7.78	77.53	4.50	7.66	1.30	2.25	101.02	31.2631	69.44	32.0407	68.65
91 Mason Corp. MCSD	7.78	83.11	2.70	12.66	5.84	2.25	114.34	37.4428	71.53	32.9094	76.71
94 Mason Corp. Kings LSD	7.78	77.53	4.50	12.95	5.55	2.25	110.56	29.0217	78.47	29.4093	78.05
11 Mason Corp. MCSD	7.78	83.11	2.70		6.72	2.25	102.56	40.5828	60.94	36.3500	65.28
12 Mason Corp. Kings LSD	7.78	77.53	4.50		6.70	2.25	98.76	31.2840	67.86	32.5708	66.59
13 Mason Corp. LCSD	7.78	63.39	4.50		6.72	2.25	84.64	33.0241	56.69	32.2185	57.37
<b>FRANKLIN TOWNSHIP</b>											
14 Franklin CSD	7.78	65.78	4.50	3.87		6.91	88.84	34.6814	58.03	33.8241	58.79
15 Middletown CSD	7.78	55.39	1.93	3.87		6.66	75.63	04.3121	72.37	03.3305	73.11
16 Carlisle LSD	7.78	50.56	2.58	3.87		6.91	71.70	31.7491	48.94	04.8490	68.22
17 Springboro CSD	7.78	58.08	4.50	3.87		6.91	81.14	33.7411	53.76	32.6943	54.61
18 Carlisle Corp. CLSD	7.78	50.56	2.58	.95	2.92	6.91	71.70	29.9902	50.20	03.0075	69.54
19 Carlisle Corp. FCSD	7.78	65.78	4.50	.95	3.81	6.91	89.73	32.9319	60.18	32.0172	61.00
21 Franklin Corp. FCSD	7.78	65.78	4.50	.95	9.32	2.50	90.83	31.6971	62.04	31.2685	62.43
22 Franklin Corp. CLSD	7.78	50.56	2.58	.95	7.54	2.50	71.91	28.8466	51.17	02.5429	70.08
23 Middletown Corp. MCSD	7.78	55.39	1.93	.70	5.55	1.75	73.10	01.3535	72.11	00.9414	72.41
24 Middletown Corp. FCSD	7.78	65.78	4.50	.70	6.68	2.00	87.44	32.6385	58.90	32.2721	59.22
<b>HAMILTON TOWNSHIP</b>											
26 Little Miami LSD	7.78	54.74	4.50	10.30		2.00	79.32	20.0833	63.39	13.0490	68.97
27 Loveland CSD	7.78	82.09	2.70	10.30		2.00	104.87	34.7481	68.43	32.2840	71.01
28 Kings LSD	7.78	77.53	4.50	10.30		2.00	102.11	31.2766	70.17	32.8686	68.55
29 Goshen LSD	7.78	28.90	2.70	10.30		2.00	51.68	07.5008	47.80	04.4380	49.39
31 So. Lebanon Corp. KLSD	7.78	77.53	4.50	5.00	1.30	2.00	98.11	32.1455	66.57	33.0827	65.65
25 So. Lebanon Corp. KLSD-PL	7.78	77.53	4.50	8.00	1.30	2.00	101.11	31.5164	69.24	33.1937	67.55
32 Maineville Corp. LMLSD	7.78	54.74	4.50	5.00	1.72	2.00	75.74	20.5064	60.21	12.2072	66.49
46 Maineville Corp. LMLSD-PL	7.78	54.74	4.50	8.00	1.72	2.00	78.74	20.1419	62.88	13.1451	68.39
34 So. Lebanon LMLSD	7.78	54.74	4.50	5.00	1.30	2.00	75.32	20.6207	59.79	12.2753	66.07
47 So. Lebanon Corp. LMLSD-PL	7.78	54.74	4.50	8.00	1.30	2.00	78.32	20.2500	62.46	13.2156	67.97
96 Loveland Corp. LMLSD	7.78	54.74	4.50	5.00	10.78	1.50	84.30	19.0312	68.26	11.4769	74.63
30 Loveland Corp. LCSD	7.78	82.09	2.70		11.82	1.50	105.89	33.8801	70.01	31.0480	73.01
33 Loveland Corp. LMLSD	7.78	54.74	4.50		11.67	1.50	80.19	19.1613	64.82	11.6859	70.82
<b>HARLAN TOWNSHIP</b>											
35 Little Miami LSD	7.78	54.74	4.50	9.22		2.00	78.24	22.4385	60.68	13.3183	67.82
36 Blanchester LSD	7.78	34.35	2.70	9.22		3.50	57.55	26.9093	42.06	16.7096	47.93
37 Goshen LSD	7.78	28.90	2.70	9.22		2.00	50.60	10.8738	45.10	04.6706	48.24
38 Clinton Massie LSD	7.78	30.00	2.70	9.22		2.00	51.70	23.1415	39.74	17.7967	42.50
39 Butlerville Corp. LML	7.78	54.74	4.50	7.51	1.71	2.00	78.24	22.4385	60.68	13.3183	67.82
40 Pleasant Plain Corp. GLSD	7.78	28.90	2.70	7.51	1.82	2.00	50.71	10.8503	45.21	04.6604	48.35
41 Blanchester Corp. BLSL	7.78	34.35	2.70	7.51	6.30	3.00	61.64	27.3248	44.80	15.8260	51.88
42 Blanchester Corp. LMLSD	7.78	54.74	4.50	7.51	5.82	3.00	83.35	23.0341	64.15	12.6683	72.79
<b>MASSIE TOWNSHIP</b>											
43 Clinton Massie LSD	7.78	30.00	2.70	7.55		2.50	50.53	23.3629	38.72	19.5841	40.63
44 Wayne LSD	7.78	53.44	4.50	7.55		2.50	75.77	27.2935	55.09	24.3647	57.31
45 Harveysburg Corp. CML	7.78	30.00	2.70	5.91	9.32	2.50	58.21	21.6950	45.58	18.5932	47.39

<b>SALEM TOWNSHIP</b>											
48 Little Miami LSD	7.78	54.74	4.50	15.72		2.00	84.74	19.1909	68.48	11.5642	74.94
49 Lebanon CSD	7.78	63.39	4.50	15.72		2.00	93.39	31.3999	64.07	30.1038	65.28
50 Morrow Corp. LML	7.78	54.74	4.50	14.01	1.71	2.00	84.74	19.1909	68.48	11.5642	74.94
<b>TURTLECREEK TOWNSHIP</b>											
51 Middletown Corp. MCSD	7.78	55.39	1.93	.61	5.64	1.75	73.10	01.3535	72.11	00.9414	72.41
52 Middletown Corp. LCSD	7.78	63.39	4.50	.61	6.19	2.00	84.47	33.0468	56.56	32.2663	57.21
53 Lebanon CSD	7.78	63.39	4.50	9.12		2.50	87.29	34.3865	57.27	33.5925	57.97
83 San Margale Leb CSD	7.78	63.39	4.50	9.12		2.50	87.29	34.3865	57.27	33.5925	57.97
54 Mason CSD	7.78	83.11	2.70	9.12		2.50	105.21	41.5228	61.52	37.3859	65.88
55 Middletown CSD	7.78	55.39	1.93	9.12		2.25	76.47	04.0419	73.38	03.6037	73.71
56 Little Miami LSD	7.78	54.74	4.50	9.12		2.50	78.64	21.5591	61.69	13.9985	67.63
57 Springboro CSD	7.78	58.08	4.50	9.12		2.50	81.98	33.2104	54.75	32.6483	55.21
58 Monroe Corp. MLSD	7.78	48.67	1.93	.61	8.66	1.75	69.40	07.9060	63.91	01.1546	68.60
59 Monroe Corp. MLSD	7.78	48.67	1.93	.61	8.66	2.00	69.65	07.9750	64.10	01.1505	68.85
90 Monroe Corp. Leb CSD	7.78	63.39	4.50	.61	8.66	2.00	86.94	35.6705	55.93	31.4797	59.57
95 Lebanon Corp. Leb CSD	7.78	63.39	4.50	7.61	9.21	2.50	94.99	31.9444	64.65	30.8877	65.65
60 Lebanon Corp. Mason CSD	7.78	83.11	2.70		9.32	2.50	105.41	39.7999	63.46	35.3708	68.13
61 Lebanon Corp. LCSD	7.78	63.39	4.50		9.82	2.50	87.99	32.1433	59.71	30.9961	60.72
62 Lebanon Corp. KLSD	7.78	77.53	4.50		9.30	2.50	101.61	30.7325	70.38	31.6609	69.44
<b>UNION TOWNSHIP</b>											
63 Lebanon CSD	7.78	63.39	4.50	9.20		2.50	87.37	32.4957	58.98	31.2049	60.11
64 Little Miami LSD	7.78	54.74	4.50	9.20		2.50	78.72	19.4735	63.39	11.3685	69.77
65 Mason CSD	7.78	83.11	2.70	9.20		2.50	105.29	39.9484	63.23	35.4018	68.02
66 Kings LSD	7.78	77.53	4.50	9.20		2.50	101.51	30.8699	70.17	31.6825	69.35
67 Lebanon Corp. Kings LSD	7.78	77.53	4.50	8.00	8.20	2.50	108.51	29.1807	76.85	29.6546	76.33
68 So. Lebanon Corp. KLSD	7.78	77.53	4.50	8.00	1.20	2.50	101.51	30.8699	70.17	31.6825	69.35
69 So. Lebanon Corp. LCSD	7.78	63.39	4.50	8.00	1.20	2.50	87.37	32.4957	58.98	31.2049	60.11
<b>WASHINGTON TOWNSHIP</b>											
70 Little Miami LSD CWJFD	7.78	54.74	4.50	2.72		6.00	75.74	20.2805	60.38	11.9639	66.68
71 Little Miami LSD	7.78	54.74	4.50	5.72		2.00	74.74	20.1681	59.67	11.9637	65.80
72 Clinton Massie LSD	7.78	30.00	2.70	5.72		2.00	48.20	19.6720	38.72	16.0215	40.48
73 Lebanon CSD	7.78	63.39	4.50	5.72		2.00	83.39	33.7397	55.25	32.6851	56.13
74 Clinton Massie LSD CWJFD	7.78	30.00	2.70	2.72		6.00	49.20	19.8552	39.43	15.9393	41.36
85 Clinton Massie LSD Cook Library	7.78	30.00	2.70	2.72		6.50	49.70	19.7972	39.86	15.7789	41.86
92 Little Miami LSD Cook Library	7.78	54.74	4.50	5.72		2.50	75.24	20.1276	60.10	11.8842	66.30
97 Little Miami LSD CWJFD Cook Lib	7.78	54.74	4.50	2.72		6.50	76.24	20.2399	60.81	11.8854	67.18
<b>WAYNE TOWNSHIP</b>											
75 Sugarcreek LSD	7.78	66.85	3.45	6.80		2.50	87.38	28.2205	62.72	25.9073	64.74
76 Wayne LSD	7.78	53.44	4.50	6.80		2.50	75.02	24.8293	56.39	21.7110	58.73
84 San Margale Wayne LSD	7.78	53.44	4.50	6.80		2.50	75.02	24.8293	56.39	21.7110	58.73
77 Clinton Massie LSD	7.78	30.00	2.70	6.80		2.50	49.78	19.5900	40.03	15.5129	42.06
78 Lebanon CSD	7.78	63.39	4.50	6.80		2.50	84.97	33.4301	56.56	32.0774	57.71
79 Xenia CSD	7.78	47.60	3.45	6.80		2.50	68.13	18.3488	55.63	14.4854	58.26

80 Corwin Corp. WLS	7.78	53.44	4.50	4.96	1.84	2.50	75.02	24.8293	56.39	21.7110	58.73
81 Waynesville Corp. WLS	7.78	53.44	4.50	4.96	9.84	2.50	83.02	23.2585	63.71	19.6189	66.73

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