



OHIO AUDITOR OF STATE
KEITH FABER



**BUTLER COUNTY
DECEMBER 31, 2022**

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BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED December 31, 2022

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	MUNIS FUND	Federal ALN	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
<i>Passed Through Ohio Department of Job and Family Services (ODJFS)</i>					
<u>Supplemental Nutrition Assistance Program (SNAP) Cluster:</u>					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	0800	10.561	G-2022-11-5006	111,377	1,901,377
<i>Total SNAP Cluster</i>				111,377	1,901,377
<i>Total Passed Through ODJFS</i>				111,377	1,901,377
TOTAL U.S. DEPARTMENT OF AGRICULTURE					
				111,377	1,901,377
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
<i>Direct - Department of Health and Human Services (HHS)</i>					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	1358	93.243	N/A	-	344,919
COVID-19 Provider Relief Fund and ARP Rural Distribution	0703	93.498	N/A	-	326,365
Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	0500	93.912	N/A	-	290,335
<i>Total Direct - HHS</i>				-	961,619
<i>Passed Through Ohio Department of Mental Health and Addiction Services (MHAS)</i>					
Projects for Assistance in Transition from Homelessness (PATH)	0500	93.150	T-5-1574	-	99,157
COVID-19 Emergency Grants to Address Mental and Substance Use Disorders During COVID-19	0500	93.665	N/A	-	32,298
Opioid STR	0400	93.788	N/A	1,749,541	1,749,541
Block Grants for Community Mental Health Services	0500	93.958	3A90 336614 4221C	-	247,799
Block Grants for Prevention and Treatment of Substance Abuse	0400	93.959	3G40 336618 4221C C1	921,241	921,241
Block Grants for Prevention and Treatment of Substance Abuse	0400	93.959	3G40 336618 4221DAD	160,250	160,250
Block Grants for Prevention and Treatment of Substance Abuse	0400	93.959	3G40 336618 4253CPV	343,813	343,813
Block Grants for Prevention and Treatment of Substance Abuse	0400	93.959	TASC T 15 0080	355,292	355,292
Block Grants for Prevention and Treatment of Substance Abuse	0500	93.959	N/A	15,781	15,781
<i>Total Block Grants for Prevention and Treatment of Substance Abuse</i>				1,796,377	1,796,377
<i>Passed Through Ohio Department of Job and Family Services (ODJFS)</i>					
Promoting Safe and Stable Families Program	0850	93.556	G-2022-11-5006	-	97,885
Temporary Assistance for Needy Families (TANF)	0800	93.558	G-2022-11-5006/G-2021-11-5007	2,832,712	3,761,745
Child Support Enforcement	1000	93.563	N/A	-	2,416,291
Stephanie Tubbs Jones Child Welfare Services Program	0850	93.645	G-2022-11-5006	-	307,406
Foster Care	0850	93.658	G-2022-11-5006/G-2021-11-5007	-	523,619
Adoption Assistance	0850	93.659	G-2022-11-5006/G-2021-11-5007	-	2,149,841
Chafee Foster Care Independence Program	0850	93.674	G-2022-11-5006/G-2021-11-5007	-	181,607
Elder Abuse Prevention Interventions Program	0800	93.747	G-2022-11-5006/G-2021-11-5007	-	56,165
<u>Child Care and Development Fund (CCDF) Cluster:</u>					
Child Care and Development Block	0800	93.575	G-2022-11-5006	186,739	502,285
<i>Total CCDF Cluster</i>				186,739	502,285
<u>Medicaid Cluster:</u>					
Medical Assistance Program	0800	93.778	G-2022-11-5006	1,156,822	2,287,020
<i>Total Medicaid Cluster</i>				1,156,822	2,287,020
Social Services Block	0800	93.667	G-2022-11-5006	634,862	2,101,369
<i>Passed through Ohio Department of Mental Health</i>					
Social Services Block	0500	93.667	3A70 336612 4221C	-	210,330
<i>Passed Through Ohio Department of Developmental Disabilities</i>					
Social Services Block	0600	93.667		-	238,112
<i>Total Social Services Block Grant</i>				634,862	2,549,811
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
				8,357,053	19,720,466
U.S. DEPARTMENT OF HOMELAND SECURITY					
<i>Passed Through Ohio Emergency Management Agency (EMA)</i>					
Emergency Management Performance Grants	7100	97.042	EMC-2020-EP-00014	-	49,597
Emergency Management Performance Grants	7100	97.042	EMC-2021-EP-00002	-	192,293
<i>Total Passed Through Ohio EMA</i>				-	241,890
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY					
				-	241,890

(Continued)

BUTLER COUNTY
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED December 31, 2022
 (Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	MUNIS FUND	Federal ALN	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
<i>Direct - Department of Housing and Urban Development (HUD)</i>					
<u>CDBG - Entitlement Grants Cluster:</u>					
Community Development Block/Entitlement Grants	1519	14.218	B-19-UC-39-0008	-	11,564
Community Development Block/Entitlement Grants	1519	14.218	B-20-UC-39-0008	125,672	222,572
COVID-19 Community Development Block/Entitlement Grants	1524	14.218	B-20-UW-39-0008	-	511,711
Community Development Block/Entitlement Grants	1519	14.218	B-21-UC-39-0008	242,778	620,399
<i>Total CDBG - Entitlement Grants Cluster</i>				<u>368,450</u>	<u>1,366,246</u>
Home Investment Partnership Program	1522	14.239	M-19-DC-390222	-	5,500
Home Investment Partnership Program	1522	14.239	M-20-DC-390222	87,474	332,654
Home Investment Partnership Program	1522	14.239	M-21-DC-390222	158,680	433,299
				<u>246,154</u>	<u>771,453</u>
Continuum of Care Program	1517	14.267	OH0430L5E072009	-	370,658
Continuum of Care Program	1517	14.267	OH0430L5E072110	-	150,054
				<u>-</u>	<u>520,712</u>
<i>Total Direct - HUD (Including Cluster)</i>				<u>614,604</u>	<u>2,658,411</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				<u>614,604</u>	<u>2,658,411</u>
U.S. DEPARTMENT OF JUSTICE					
<i>Direct - Department of Justice (DOJ)</i>					
Crime Victim Assistance/Discretionary Grants/ COSSAP	0500	16.582	2020-AR-BX-0132	-	282,101
Crime Victim Assistance/Discretionary Grants/ OVC Grant	0500	16.582	2020-V3-GX-0151	-	230,307
State Criminal Alien Assistance	0100	16.606	15PBJA-20-RR-00232-SCAA	-	72,144
Edward Byrne Memorial Justice Assistance Grant	8085	16.738	2019-DJ-BX-0439	-	10,000
Edward Byrne Memorial Justice Assistance Grant	8085	16.738	2020-DJ-BX-0539	-	16,050
Equitable Sharing	-	16.922	N/A	-	40,918
<i>Total Direct - DOJ</i>				<u>-</u>	<u>651,520</u>
<i>Passed Through Ohio Attorney General (OAG)</i>					
Crime Victim Assistance	1601	16.575	2022-VOCA-134713436	-	37,121
Crime Victim Assistance	1600	16.575	2023-VOCA-135103884	-	14,447
Crime Victim Assistance	1639	16.575	2022-VOCA-134713457	-	37,250
Crime Victim Assistance	1638	16.575	2023-VOCA-135103887	-	11,021
<i>Total Passed Through OAG</i>				<u>-</u>	<u>99,839</u>
<i>Passed Through Ohio Depart of Public Safety (ODPS)</i>					
COVID-19 American Rescue Plan Act Court Backlog Reduction	1377	21.027	2022-AR-CCB-1104	-	62,125
Violence Against Women Formula Grants	1603	16.588	2021-WF-VA5-8807	-	29,520
Violence Against Women Formula Grants	1640	16.588	2021-WF-VA5-8949	-	27,404
<i>Total Passed Through ODPS</i>				<u>-</u>	<u>119,049</u>
<i>Passed Through Ohio Office of Criminal Justice Services (OCJS)</i>					
Edward Byrne Memorial Justics Assistance Grant	8087	16.738	2021-JG-A01-6801	-	33,827
<i>Total Passed Through OCJS</i>				<u>-</u>	<u>33,827</u>
TOTAL U.S. DEPARTMENT OF JUSTICE				<u>-</u>	<u>904,235</u>
U.S. DEPARTMENT OF LABOR					
<i>Passed Through Ohio Department of Job and Family Services (ODJFS)</i>					
<u>WIOA Cluster:</u>					
WIOA Adult Program	0810	17.258	G-2223-15-0048	-	674,952
WIOA Dislocated Worker Formula Grants	0810	17.278	G-2223-15-0048	-	537,072
<i>Total WIOA Cluster</i>				<u>-</u>	<u>1,212,024</u>
<u>Employment Service Cluster:</u>					
Employment Service/Wagner-Peyser Funded Activities	0810	17.207	G-2223-15-0048	-	44,802
<i>Total Employment Service Cluster</i>				<u>-</u>	<u>44,802</u>
Trade Adjustment Assistance	0810	17.245	G-2223-15-0048	-	7,026
<i>Total Passed Through ODJFS (Including Clusters)</i>				<u>-</u>	<u>1,263,852</u>
TOTAL U.S. DEPARTMENT OF LABOR				<u>-</u>	<u>1,263,852</u>

(Continued)

BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED December 31, 2022
(Continued)

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	MUNIS FUND	Federal ALN	Pass Through Entity Identifying Number	Provided to Subrecipients	Total Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION					
<i>Passed Through Ohio Department of Public Safety (ODPS) via Ohio Traffic Safety Office (OTSO)</i>					
<u>Highway Safety Cluster:</u>					
State and Community Highway Safety (STEP)	1471	20.600	69A37521300004020OH0	-	53,519
			<i>Total Highway Safety Cluster</i>	-	53,519
Minimum Penalties for Repeat Offenders for Driving While Intoxicated (DWI) (IDEP)	1471	20.608	69A37521300001640OHA	-	45,432
			<i>Total Passed Through ODPS/OTSO</i>	-	98,951
 <i>Passed Through Ohio Department of Transportation (ODOT)</i>					
<u>Highway Planning and Construction Cluster:</u>					
Highway Planning and Construction	3106	20.205	PID 104195		6,258,175
Highway Planning and Construction	3106	20.205	PID 106129		1,442,600
Highway Planning and Construction	3106	20.205	PID 106407		584,113
Highway Planning and Construction	3106	20.205	PID 108835		111,851
Highway Planning and Construction	3106	20.205	PID 110993		1,299,256
Highway Planning and Construction	3106	20.205	PID 112211		78,256
Highway Planning and Construction	3106	20.205	PID 113783		436,428
Highway Planning and Construction	3106	20.205	PID 115580		39,420
			<i>Total Highway Planning and Construction Cluster</i>	-	10,250,099
			<i>Total Passed Through ODOT</i>	-	10,250,099
 <i>Passed Through Ohio Emergency Management Agency (EMA)</i>					
Interagency Hazardous Materials Public Sector Training and Planning Grants	7120	20.703	693JK31940044HMEP	-	9,520
			<i>Total Passed Through Ohio EMA</i>	-	9,520
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				-	10,358,570
 U.S. DEPARTMENT OF THE TREASURY					
<i>Direct - U.S. Department of the Treasury (USDT)</i>					
COVID-19 Emergency Rental Assistance1	1650	21.023	ERA-2101111980	3,436,975	3,436,975
COVID-19 Emergency Rental Assistance2	1651	21.023	ERA2-0203	4,619,817	4,619,817
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	1406	21.027	N/A	12,595,526	12,633,289
			<i>Total Direct - USDT</i>	20,652,318	20,690,081
TOTAL U.S. DEPARTMENT OF THE TREASURY				20,652,318	20,690,081
 U.S. ELECTION ASSISTANCE COMMISSION					
<i>Passed Through Ohio Secretary of State (SOS)</i>					
Help America Vote Act Election Security	0100	90.404	E7674B1	-	5,860
Help America Vote Act Election Security	1227	90.404	E7674B1	-	4,140
			<i>Total Passed Through Ohio SOS</i>	-	10,000
TOTAL U.S. ELECTION ASSISTANCE COMMISSION				-	10,000
TOTAL EXPENDITURES OF FEDERAL AWARDS				29,735,352	57,748,882

The accompanying notes are an integral part of this schedule.

BUTLER COUNTY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED 12/31/2022**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Butler County (the County) under programs of the federal government for the year ended December 31, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The County has not elected to use the 10% de minimus indirect cost rate.

NOTE D - SUBRECIPIENTS

The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note B describes, the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE E - CHILD NUTRITION CLUSTER

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

NOTE F - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has complied with the matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Butler County
315 High Street
Hamilton, Ohio 45011

To the Board of Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Butler County, (the County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated September 26, 2023, wherein we noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. We also noted the County restated the beginning net position in the custodial funds for special assessments distributions to other governments.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber
Auditor of State
Columbus, Ohio
September 26, 2023

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Butler County
315 High Street
Hamilton, Ohio 45011

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Butler County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Butler County's major federal programs for the year ended December 31, 2022. Butler County's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Butler County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The County's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Butler County, (County) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated September 26, 2023 wherein we noted the County adopted Governmental Accounting Standard No. 87 during the year. The County also restated the beginning net position in the custodial funds for special assessments distributions to other governments. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Keith Faber
Auditor of State
Columbus, Ohio
September 26, 2023

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BUTLER COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Emergency Rental Assistance Program 21.023 Coronavirus State and Local Fiscal Recovery Funds 21.027 Temporary Assistance for Needy Families (TANF) 93.558 Social Services Block Grant (SSBG) 93.667 Opioid State Targeted Response 93.788 Block Grants for Prevention and Treatment of Substance Abuse 93.959
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 1,732,466 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
 REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

Butler County Ohio

Annual Comprehensive Financial Report



For the Year Ended December 31, 2022

Butler County, Ohio

Annual Comprehensive Financial Report **For the Year Ended December 31, 2022**

Prepared by the Butler County Auditor's Office

Nancy Nix, CPA
Butler County Auditor

Introductory Section

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BUTLER COUNTY, OHIO
 ANNUAL COMPREHENSIVE FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2022

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BUTLER COUNTY, OHIO
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BUTLER COUNTY, OHIO
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September 26, 2023

To the Citizens and Board of Commissioners of Butler County:

Butler County is required by Ohio law to prepare an annual financial report using generally accepted accounting principles. It is our pleasure to present the Butler County Annual Comprehensive Financial Report for the year ended December 31, 2022.

The Annual Comprehensive Financial Report is prepared in conformance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources and contains basic financial statements, supplemental statements, and other financial and statistical information, providing complete and full disclosure of all material financial aspects of Butler County for 2022. This report is presented in fulfillment of the financial reporting requirements and is representative of our continual commitment to provide accurate and timely financial information to the citizens of Butler County.

Management assumes full responsibility for the accuracy and completeness of the information contained in this report based upon a comprehensive framework of internal control. Because the cost of internal control should not exceed anticipated benefits, management's objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Our independent Auditor, Auditor of the State of Ohio, has issued an unmodified opinion on Butler County's financial statements for the year ended December 31, 2022. The independent auditor's report is presented as the first component of the financial section of this report.

Management provides a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with the MD&A, which can be found immediately following the independent auditor's report.

REPORTING ENTITY

Butler County, established in 1803, was one of Ohio's original eight counties. The elected three-member Board of County Commissioners functions as the primary legislative and executive branch of the County. Each commissioner serves a term of four years. In addition, the Auditor, who serves as the chief fiscal officer and real estate property assessor for the County, and the Treasurer, who collects property taxes and is the custodian of all funds, are also elected to four-year terms. Other elected officials serving four-year terms include the Prosecuting Attorney, Sheriff, Engineer, Clerk of Courts, Recorder, and Coroner. Judges presiding over the Court of Common Pleas, Domestic Relations Court, Juvenile Court, Probate Court, and the County Court are also elected on a countywide basis.

The County provides its citizens with a wide range of services that include human and social services, health and community assistance related services, civil and criminal justice system services, road and bridge maintenance, and other general and administrative support services. The County maintains enterprise funds to account for the water and sewer system operations and internal service funds for workers' compensation and health insurance.

The financial statements contained within this Annual Comprehensive Financial Report includes all funds, agencies, boards and commissions for which the County elected officials are financially accountable. A complete discussion of the County's reporting entity is provided in Note 1 to the basic financial statements.

ECONOMIC CONDITION AND OUTLOOK

Seventh largest among the state's 88 counties, Butler County's 2022 population estimate as of July 1, released by the U.S. Census Bureau, was 388,420. This is a slight increase from the revised population estimate of July 1, 2021 of 387,791.

Butler's official 2020 Census population was 390,357. This total reflected an increase of 22,227 people since the 2010 Census – the fourth largest total increase among all the state's counties. Butler County's percentage increase of 6.0 percent made it just one of eight counties in the state to record a percentage increase of at least 6.0 percent between the 2010 and 2020 censuses.

Ranking 190th in population out of 3,144 counties in the nation according to the 2022 annual estimates of resident population, Butler is among the top six percent of all U.S. counties in terms of total population. Served by rail lines, interstate highways, two nearby international airports and high-speed fiber-optic data communications, Butler County is an ideal location for businesses to locate and prosper.

Taxpayers continue to benefit from the County's bond rating. Moody's Investors Service upgraded Butler County to its highest level, Aaa, in late 2018. This bond rating – comparable to an 800-level personal credit score – allows the County to get favorable interest rates on new capital projects like roads and buildings and on refinancing existing debt.

Butler County's annual unemployment rate was 3.5 percent in 2022, down from 4.5 percent in 2021 and the COVID fueled rate of 7.2 percent in 2020. Butler County's 2022 rate compares favorably to the national unemployment rate of 3.6 percent and 4.0 percent in the state of Ohio.

According to the latest data from the U.S. Bureau of Labor Statistics (BLS), the average weekly wage in Butler County in the third quarter of 2022 was \$1,143. It increased by \$38 compared to second quarter 2022, and increased by \$84 compared to the third quarter 2021 wage of \$1,059.

Butler County was again well represented on the 2022 Deloitte Cincinnati USA Top 100 list of the largest privately owned businesses in the Cincinnati region (based on 2021 revenue).

Performance Automotive Network of Fairfield was 3rd on the list, followed by these fellow top-50 companies – Lithko Contracting, West Chester, 11; Cohen Recycling, Middletown, 22; Republic Wire, West Chester, 32; Pilot Chemical Co., West Chester, 38; Hightowers Petroleum, Middletown, 42; and Totes Isotoner, West Chester, 50.

Another company placing in the Top 10 that is headquartered locally is Baker Concrete Construction of Monroe, which placed 7th.

Others in the top 100: Storopack North America, West Chester (61); Ripple Junction Design Co., West Chester (69); BGR, West Chester (76); ODW Logistics & Transportation Services LLC, Hamilton (80); Planes Cos., West Chester (83); Richard Goettle Inc., Fairfield (87).

Ohio, usually first or second the past several years, placed third for total projects overall in Site Selection magazine's Governor's Cup 2022. The Governor's Cup recognizes the top states in the nation at attracting new economic development. Ohio had 479 qualified projects while Texas had 1,028 and Illinois 487. In the per capita category, Ohio was also third, behind Kansas and Kentucky. Ohio was No. 1 in that category in 2020 and fourth in 2021. The measurements are based on new business projects with significant impact, including headquarters, manufacturing plants, R&D operations and logistics sites.

West Chester Township has emerged as the economic center not only of the county but of the Cincinnati-Dayton region with more than 3,600 businesses, 58,000 employees and 192 companies headquartered in the township. West Chester was recognized by Ohio Business Magazine as the "Best Community to do Business" in 2020, 2021 and 2022 and its business footprint continues to expand.

Amazon opened a new 143,000-square-foot distribution facility in the township. The new commercial building was constructed on a 42-acre property near Allen Road and focuses on last-mile delivery to customers. Hundreds are now employed there.

A company spokesman for Amazon told local media that they “strategically look for locations that provide robust public infrastructure, a strong and dedicated workforce and great local support. I think we can continue to find all those things in the greater Cincinnati area.”

The West Chester Trade Center now has nine buildings with a total of more than 2.3 million square-feet under roof as 2022 saw the completion of buildings 8 and 9. Those two buildings alone added more than 500,000 square-feet combined to NorthPoint’s portfolio in the West Chester market.

Through 2021, the project represented a capital investment of more than \$162 million, and has generated more than 2,000 new jobs in the Union Centre area.

NorthPoint Development has also announced plans to develop 80 additional acres where it will expand the trade center by adding three more buildings in the near future.

And then there’s Gateway at West Chester, a \$265-million mixed-use development by Dillin covering 98 acres that will consist of corporate office sites, restaurants, retail, entertainment, senior living and a 322-unit multi-family project by NorthPoint Development. The development stretches from I-75 and Union Centre Boulevard to Cincinnati Dayton Road.

Site development has been designated to occur in five phases with construction not expected to be completed until 2026, including development of public parks and a trails system that will run along the east fork of the Mill Creek.

The city of Hamilton continues to receive good business development news.

Spooky Nook at Champion Mill, a 1-million square-foot indoor sports complex and convention center, finally opened in 2022 as the largest indoor sports complex in North America. The 233-room Warehouse Hotel and the Champion Mill Conference Center debuted first along North B Street and then on the west side of the street Spooky Nook Sports Champion Mill began hosting events.

Spooky Nook’s rehabilitation of the former Champion Paper Mill earned the \$165 million project a pair of historical preservation awards – Heritage Ohio’s Best Commercial Building Rehabilitation in a Large Community and Best Public-Private Partnership.

The Hamilton project is similar to Spooky Nook Sports, which opened in 2013 near Lancaster, Pa. That site, at about 700,000 square-feet, had a nearly \$55-million economic impact, including \$15.5 million in revenue and \$39.2 million in off-site ancillary spending by multi-day attendees in 2017. The facility served 1.4 million people in 2019, according to the company.

Another redevelopment project in Hamilton, spurred by an expected increase in visitors due to Spooky Nook, is the \$16-million conversion of the Anthony Wayne building near the river into a Tapestry Collection by Hilton boutique hotel.

ThyssenKrupp Bilstein of America moved forward with an expansion project expected to create 75 full-time positions and retain 586, generating \$6 million in new annual payroll and retaining \$36 million in existing payroll.

Vinylmax expects to create 150 full-time positions and retain 274, generating \$5.6 million in new annual payroll and retaining \$8.8 million in existing payroll as a result of the company’s 150,000 square-foot expansion project. The project was making its way through planning in 2022.

Also, the Spain-based Saica Group opened its first U.S. operations in Hamilton at its new \$72-million corrugated box-making facility in Hamilton’s Enterprise Park. The 350,000 square-foot plant is Saica’s first in North America. The new manufacturing facility is expected to create 64 jobs over three years. The company’s current U.S. headquarters is located in Hamilton’s city-government tower.

Third Eye Brewing announced plans to open a production facility in the city in the former Pepsi bottling plant on Erie Blvd. The new facility will increase the brewery’s production from 2,000 to 10,000 barrels annually.

In the city of Fairfield, Koch Foods received a 10-year, 75 percent tax exemption in 2021 to aid the \$220-million expansion of its campus and increase its number of employees by 600 over several years. Koch constructed a new 400,000-square-foot manufacturing facility that added five production lines to the poultry processing business. The total capital investment in the project was expected to exceed \$300 million, according to the company.

Another of Fairfield's largest employers, Pacific Manufacturing, has an expansion and a new-build in the works. In exchange for an eight-year, 75 percent property tax incentive on the assessed value of the expansion, the company agreed to create at least 30 new jobs, six by late 2022 and another 24 by April 2023. It will also retain 797 full-time existing jobs.

Also in Fairfield, Hilco Vision began a new manufacturing operation at Fairfield Commerce Park. The company planned to create 150 new jobs in its first year of occupancy and have a total of 200 jobs – or more - at the Fairfield facility by 2024, which would generate \$6.4 million in new annual payroll, according to the Ohio Tax Credit Authority (TCA). Hilco signed a 12-year lease with the building's new owner, Black Creek Group, in 2021.

In late 2021, the city of Middletown approved a 10-year, 75 percent property tax incentive to help offset construction costs for Phoenix Metals to build a 156,000-square-foot facility at the MADE Industrial Park. The company is planning to invest \$15 million and payroll is expected to increase over three years from \$3.9 million to \$4.5 million due to the 20 new positions.

MAJOR INITIATIVES

Water System

The Butler County Water System serves residential and commercial customers in the southeast portion of Butler County including West Chester, Liberty and Fairfield Townships. Additionally, the system serves wholesale water to the City of Monroe. The water system consists of five pump stations, eleven storage facilities and 668 miles of water mains.

Projects during 2022 included the completion of a cast iron water main replacement project in the Dutchland Woods Subdivision of Liberty Township, the replacement of the cast iron water mains at the Princeton Road elevated storage tank and the design of a pressure reducing valve to allow an additional water supply to the growing Union Centre central business and residential area.

Sewer System

The Butler County Sewer System also serves the southeast portion of Butler County and additionally services New Miami and portions of Ross, Hanover, and St. Clair Townships as well as a portion of Warren County. The sewer system consists of 809 miles of sewer mains, 32 pumping stations, three satellite treatment plants, and two regional water reclamation facilities (WRF). This system transports and treats wastewater and returns clean water to our rivers and streams. Improvements during 2022 included the commencement of a biosolids dryer design for the UMC WRF. This dryer will reduce the quantity of biosolids to dispose of from this facility by 80 percent.

RECYCLING PROGRAMS

Butler County Recycling & Solid Waste District operates according to its Ohio EPA approved solid waste management plan that includes annual provision of recycling programs for hard to manage materials including household hazardous waste (HHW), E-Waste and waste tires. In addition to these 2022 special collection programs, Butler County Recycling provided ongoing education to residents about managing seasonal waste, prescription medications, document shredding opportunities, and disposing of latex paint. To maintain compliance with Ohio EPA's 'Access to Recycling Goal', Butler County Recycling provides year round community recycling drop off at no cost to consumers at 24 public recycling sites which accept common household recyclables - paper, glass, plastic and cardboard. Information about the above programs is distributed through digital and print media and via the Butler County Recycling website and Facebook page.

In 2021, Butler County Recycling was awarded state grant funding from Ohio EPA as part of the Recycle Ohio Grant (ROG) program. This funding will be used to help support two private sector companies operating in Butler County: Rumpke Waste & Recycling of New Miami and Royal Paper Stock Co, Inc. of West Chester. Grant monies will be used to help expand recycling programs through equipment purchases. The companies have up to 24 months from the original award date of July 1, 2021 to make qualifying purchases for reimbursement. In November 2022, Butler County disbursed \$199,588 of grant funds to Rumpke Waste & Recycling for shredding, metal detecting, and slider bed conveyer equipment purchases. The County expects to disburse the remaining grant funds to Royal Paper Stock Co, Inc. in 2023.

In 2022, Butler County Recycling received \$22,708 in state grant funding from Ohio EPA as part of its recycling partnership program. Butler County partnered with the city of Hamilton to support recycling outreach throughout the city. Campaigns were conducted to audit recycling carts in chosen neighborhoods as a means of educating citizens about recycling to reduce recycling contamination. Butler County has helped support similar programs in the past by partnering with the city of Fairfield.

To fund implementation of the solid waste management plan, Butler County Recycling relies on a solid waste generation fee of \$1/ton which is collected at waste facilities in Ohio and remitted to Butler County each month.

CAPITAL IMPROVEMENTS

The Board of County Commissioners is charged with the responsibility of maintaining the facilities and equipment that serve the primary government offices of the County.

In 2022, the County completed many projects including bridge replacements, culvert replacements and roadway improvements such as the Liberty Center Interchange & Cox Rd extension which will provide additional access to West Chester and Liberty Township. The I-75 corridor in Butler County continues to be a focus of development with many new hospitals and medical facilities that opened in 2022. In addition to the businesses mentioned above, Butler County continues to be a hot spot for corporate and industrial development. This growth is attributed to a collaborative effort to improve State, Township and County owned infrastructure within Butler County proving access in and out of various communities.

FINANCIAL INFORMATION

Basis of Accounting

The County's records are maintained on a cash basis for all funds. At year-end, adjusting entries are prepared for the various funds to convert the cash basis records to the modified accrual basis of accounting for all governmental funds and to the accrual basis for proprietary funds. Modified accrual accounting requires that revenues be recognized when both measurable and available. Expenditures, other than interest and principal on long-term debt, are recorded when fund liabilities are incurred. The accrual basis of accounting used for the proprietary funds recognizes revenues when earned and expenses when incurred.

Internal Control

The County's system of internal accounting controls is designed to provide reasonable, but not absolute, assurance that (1) financial transactions are processed in accordance with management's authorization, (2) transactions comply with County policies and Ohio law, and (3) financial records are reliable for preparing financial statements and maintaining accountability for assets and obligations. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived from its implementation and that the evaluation of costs and benefits require estimates and judgments by management.

Budgetary Control

By early January, the Board of County Commissioners adopts the annual appropriation measure for all funds, except for custodial funds. All disbursements and transfers of cash between funds, other than custodial funds, require appropriation authority from the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level. All purchase orders and contracts must be approved by a majority of the Board of County Commissioners except where another board or elected official is given this responsibility by statute.

As contracts and purchase orders are issued to vendors, corresponding amounts of appropriations are reserved by the use of encumbrances to ensure that appropriations are not overspent. Contracts or purchase orders that exceed available appropriations are rejected by the accounting system until additional appropriations are obtained. A description of the various funds and the basis of accounting are included in Note 2 to the basic financial statements.

Cash Balance Level of Reserves Policy

The Board of County Commissioners adopted a reserve policy for the General Fund and Water and Sewer Funds. This policy was established to achieve and maintain adequate reserves to ensure adequate cash flow and to minimize any impact on services to citizens during economic ups and downs.

Fund reserves for the General Fund have been defined as the unencumbered year-end cash balance. The level of General Fund reserves is presented as a percentage, based upon the ratio of year-end reserves to the projected general fund budget for the following year. Policy guidelines recommend a reserve level of 15-20 percent of the following year's General Fund budget and should not drop below 10 percent.

In 2022, the Board of County Commissioners established a Budget Stabilization reserve funding at a \$15,000,000 level in the General Fund. The Budget Stabilization reserve was established to stabilize against cyclical changes in revenues and expenditures.

Butler County management recognizes the need to maintain adequate levels of cash in the water and sewer funds, while avoiding the accumulation of unnecessarily high levels of cash over extended periods of time. The policy states the desire of the County to maintain a cash balance equating to not less than one-fourth of the operating and maintenance expenses for the year immediately preceding. The reserve policy reflects management's intentions with regard to minimum cash or fund balances, consistent with covenants detailed in the various, applicable revenue bond indentures. Covenants essentially refer to cash flows and cash balances when addressing fund requirements, fund balances, and debt service coverage, and other financial matters. According to the policy, the cash balance policy requirement for 2022 was \$15 million and the total cash balance of the water and sewer funds was \$96,565,578.

Independent Audit

Included in this report is the Auditor of State's unmodified opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2022. An independent audit of the County's financial statements is part of the annual preparation of the Annual Comprehensive Financial Report. This annual independent audit continues to provide a review and comments which strengthen the County's accounting and budgetary controls.

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 Butler County for its annual comprehensive financial report for the year ended December 31, 2021. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

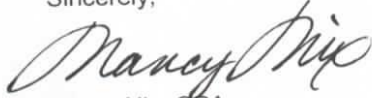
Acknowledgments

I would like to acknowledge the efforts and dedication of the entire Fiscal Services staff for their contributions to this report. My appreciation is also extended to the Local Government Services group, each of whom was invaluable once again in adding their expertise and dedication to the project.

We would also like to thank all of the elected officials, department heads, and staff for their support and assistance in this endeavor. It is truly a group effort that would not be possible without the cooperation of all County departments.

It is the mission of the Auditor's office to bring a high level of professionalism to Butler County government and to better inform and educate its citizens. Through the issuance of this Annual Comprehensive Financial Report, the County remains accountable to the public, and the public trust with which we have been provided, is retained. This report provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2022. We ask for your continuing support of this project and in our efforts to best serve the citizens of Butler County.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Nix".

Nancy Nix, CPA
Butler County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Butler County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

BUTLER COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2022

Legislative and Executive Elected Officials

Commissioner	Cindy Carpenter
Commissioner	Donald Dixon
Commissioner	T. C. Rogers
Auditor*	Nancy Nix, CPA
Treasurer**	Michael McNamara
Prosecutor	Michael Gmoser
Recorder	Danny Crank

Judicial Elected Officials

Clerk of Courts	Mary Swain
Common Pleas Court:	
General Division Judge	Honorable Daniel E. Haughey
General Division Judge	Honorable Noah Powers II
General Division Judge	Honorable Jennifer Muench-McElfresh
General Division Judge	Honorable Michael A. Oster Jr
General Division Judge	Honorable Gregory S. Stephens
General Division Judge	Honorable Keith Spaeth
General Division Judge	Honorable Gregory Howard
Domestic Relations Division Judge	Honorable Margot Halcomb
Domestic Relations Division Judge	Honorable Barbara Schneider Carter
Juvenile Division Judge	Honorable Erik D. Niehaus
Juvenile Division Judge***	Honorable Daniel Phillips
Probate Division Judge	Honorable John M. Holcomb
Area Court I Judge	Honorable Robert Lyons
Area Court II Judge	Honorable Kevin McDonough
Area Court III Judge	Honorable Courtney N. Caparella-Kraemer

Public Safety Elected Officials

Sheriff	Richard Jones
Coroner	Lisa Mannix MD

Public Works Elected Officials

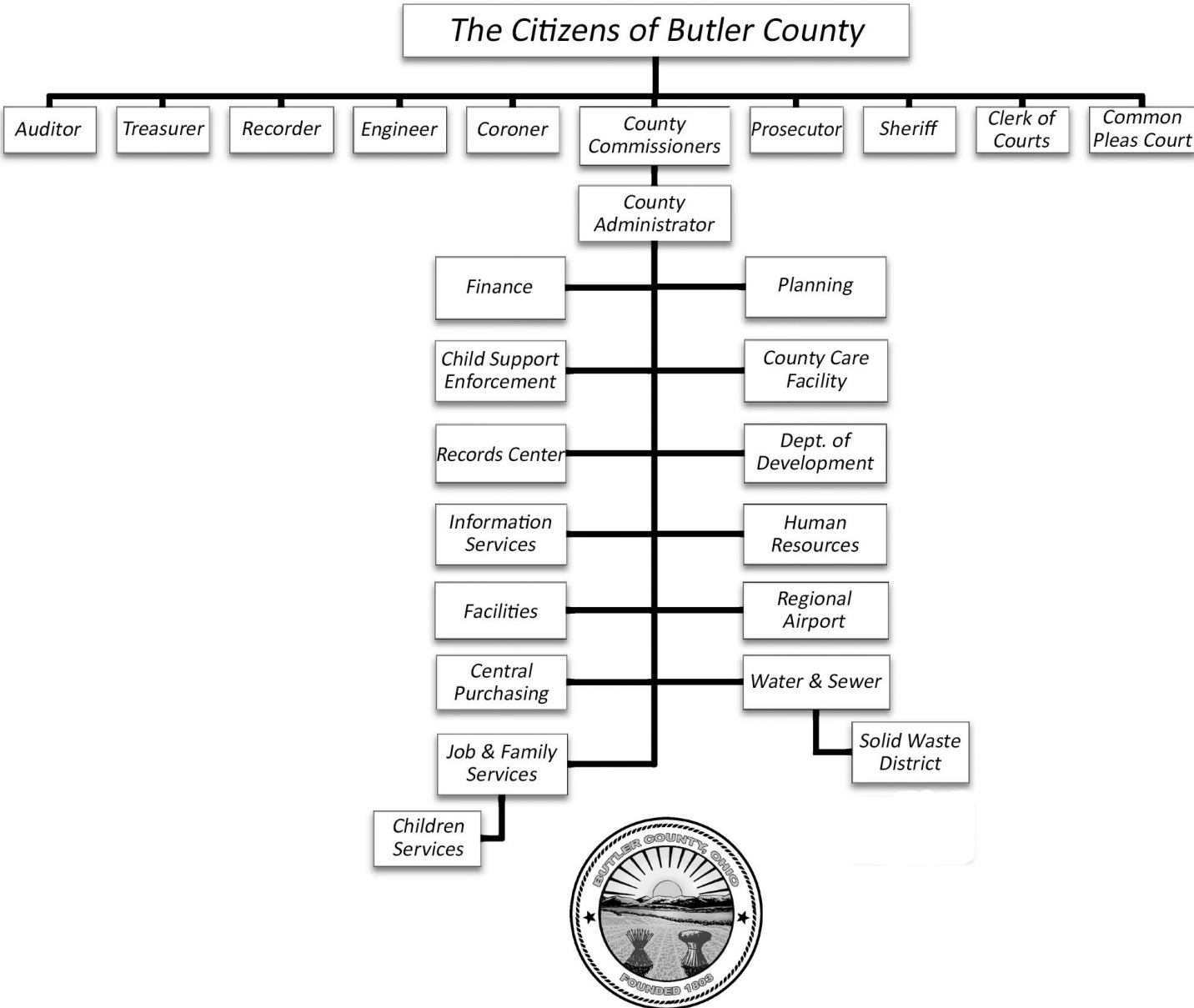
Engineer	Gregory Wilkens, PE, PS
----------	-------------------------

*Roger Reynolds resigned effective December 22, 2022. The Butler County Commissioners appointed Joseph Statzer as interim Auditor until the Republican Central Committee appointed Nancy Nix to fill the unexpired term effective February 13, 2023.

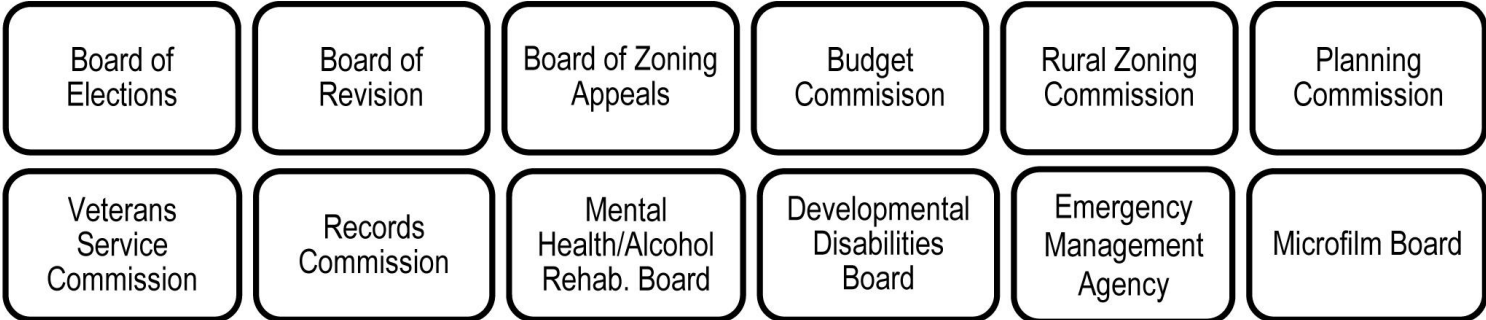
**Nancy Nix resigned as the Treasurer effective February 12, 2023 to accept the appointment to the role of the Butler County Auditor. Lori Sullivan was appointed as interim Treasurer and served until Michael McNamara was appointed by the Republican Central Committee and took office on March 17, 2023.

***Judge Kathleen Romans retired on December 31, 2022. Daniel Phillips was elected in 2022 and took office on January 03, 2023

Government of Butler County, Ohio



EX Officio and Appointed Boards



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Financial Section

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OHIO AUDITOR OF STATE KEITH FABER



88 East Broad Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
(800) 282-0370

INDEPENDENT AUDITOR'S REPORT

Butler County
315 High Street
Hamilton, Ohio 45011

To the Board of Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Butler County, Ohio (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Butler County, Ohio as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health and Addiction Recovery Services Board, Developmental Disabilities, Job and Family Services/Children Services Agency, Residential Incentive Districts and Tax Incremental Financings, and County American Rescue Plan Act (ARPA) Relief funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2022, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. The County also restated the beginning balance in the custodial funds for special assessments distributions to other governments. Our opinion is not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules for infrastructure assets accounted for using the modified approach, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2023, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio
September 26, 2023

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Unaudited)

Management's Discussion and Analysis offers an introspective look at the finances of Butler County for the year ended December 31, 2022 and provides a readable overview of the County's financial performance. In addition to the information presented here, readers are encouraged to review the transmittal letter, found on page iv, and the County's financial statements, beginning on page 18, for a more complete picture of Butler County's financial performance.

Financial Highlights

Key financial highlights for 2022 are as follows:

- In December 2021, the Butler County Board of Commissioners determined permissive sales tax collections, along with other revenue sources, would exceed the need to fund the general operating costs of the County in 2022. Consequently, the board voted to temporarily reduce inside real estate tax millage from 1.92 mills to zero mills for tax year 2021 collected in 2022 to lessen taxpayer burden. This led to a significant reduction in property tax revenues for the General Fund in 2022.
- After receiving a second \$37.2 million tranche of federal American Rescue Plan Act (ARPA) grant funding in July 2022, the County disbursed several million dollars in subgrants to various local non-profit agencies and health care providers. These subgrants were the County's first ARPA grant expenses. Consequently, total 2022 governmental expenses were substantially higher than 2021 governmental expenses. Major projects include the creation of a workforce development center, the renovation and expansion of two local community centers, the remediation of the former Middletown Paperboard Mill site, and the replacement of a mobile dental clinic.
- There was an overall decrease in governmental funds' ending balance due to decreased revenue and increased expenses for 2022. The revenue decrease was primarily due to the reduction of inside millage. Expenditure increases were mainly due to the ARPA projects discussed above as well as increased contractual obligations for intergovernmental projects and additional building maintenance and repair projects.
- The County's net pension liability decreased substantially in 2022 due to changes in the demographic and economic assumptions used to determine the actuarial valuation.
- At year end, Butler County had a total of \$61.3 million in outstanding long-term debt, a 4.9 percent increase from the previous year. This increase is due to the issuance of new general obligation bonds and refunding bonds totaling \$16.8 million.

Overview of the Financial Statements

This discussion and analysis introduces you to Butler County's basic financial statements, which are made up of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Other supplementary information is also contained within this report, including required supplementary information (RSI) on pension and infrastructure, the combining financial statements, individual fund schedules and statistical information.

Government-Wide Financial Statements

Butler County's government-wide financial statements include a Statement of Net Position and a Statement of Activities, which report the financial activities of the Butler County government as a whole, giving the reader a summary of County finances with a view of the bottom-line results of the County's operations. These statements are prepared using the economic resources measurement focus and the accrual basis of accounting, similar to financial statements prepared in the private sector. As a result, all assets and deferred outflows of resources and liabilities and deferred inflows of resources of the County are accrued, and revenues and expenses are reported in the current year regardless of when the resulting cash flows occur.

The County's financial activities are identified in the government-wide financial statements as governmental activities or business-type activities.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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Governmental Activities

Governmental activities constitute the majority of the County's operations and are financed primarily by operating grants, taxes, charges for services, capital grants, and other intergovernmental revenues. Butler County's governmental activities are accounted for in governmental funds and are classified as follows:

Legislative and Executive - general government operations including the offices of the Commissioners, Auditor, Treasurer, Prosecutor, Recorder, department of development, public defender, information services, board of elections, maintenance department, economic development, and records center.

Legislative and Executive – Intergovernmental – compensation agreements related to tax incremental financing and residential incentive districts where the county is paying the various school districts and townships.

Judicial - court related activities including the operations of the common pleas court, probate court, area courts, juvenile court, domestic relations court, municipal court, court services, court of appeals, and clerk of courts.

Public Safety - activities associated with the protection of the public including the sheriff's operations, juvenile detention center, adult probation department, County paramedics, office of the coroner, and the criminal justice board.

Public Works - activities associated with maintaining county roads and bridges, the Butler County Regional Airport, litter control, and other associated community grant programs.

Public Works – Intergovernmental - activities associated with maintaining roads in Butler County where the County is using local or grant funds to improve township or state owned roads.

Health- activities aimed at serving the public health, including activities provided by the Board of Developmental Disabilities, Mental Health Board, and the Alcohol and Drug Addiction Services Board.

Health – Intergovernmental – funding agreements related to the creation of public health services programs where the County is using grant funds to improve assets owned by health care providers.

Human Services- activities related to the provision of various forms of services and assistance to individuals, children, and families, including services provided or funded by the County Care Facility, Elderly Services Levy, Veterans Service Commission, Children Services Agency, Child Support Enforcement Agency, and the Department of Job and Family Services.

Human Services – Intergovernmental – funding agreements associated with the creation of job development programs and a workforce development center where the County is using grant funds to improve assets owned by Miami University.

Conservation and Recreation- activities associated with conserving and maintaining the beauty of county lands, including the services provided through the Ohio State Agriculture Program and the Butler County Soil and Water Conservation District. Also activities associated with lodging and recreational activities.

Conservation and Recreation – Intergovernmental – funding agreements related to accelerating the county's travel industry and conserving and maintaining county lands where the county is using grant funds to improve community centers owned by local non-profit agencies.

Interest and Fiscal Charges- activities related to expenditures on County bonds and notes for interest and related costs to issue debt.

Business-type activities

Business-type activities are those activities accounted for in enterprise funds, including the County's Water and Sewer operations. Business-type activities rely on user fees and other charges to wholly, or to a large extent, fund their operations.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Unaudited)

Statement of Net Position

The Statement of Net Position reports all assets and deferred outflows of resources, and liabilities and deferred inflows of resources of the County, with net position being the difference between all elements. This statement is useful when evaluating the financial condition of the County. Monitoring the changes to net position over time is one indication of whether the County's financial condition is improving or deteriorating.

Statement of Activities

The Statement of Activities reports, for the current year, the changes to the County's net position, which is the difference between all other elements in a statement of financial position. However, the format of this statement departs from the more traditional "revenues less expenses equal net position" format you may see in the private sector.

Generally, private sector goals are to generate income, or simply put, maximize revenues. As such, private sector operating statements present revenues first. Expenses, which reduce revenue maximization, are presented next as a deduction against those revenues.

Public sector goals are different in that servicing the needs of the citizens, or spending, is what drives the financial activities. Thus, the Statement of Activities is designed to present expenses before revenues in order to emphasize that service activities dictate the level of resources that are required to be generated.

In the County's Statement of Activities, resources used to fund service activities are identified as either program revenues (resources received from people receiving services or in the form of operating and capital grants and contributions and interest) or general revenues (all non-program revenues, including taxes). Butler County operations have also been classified into distinct governmental or business-type service activities.

These activities are reported in a format that allows the reader to see the extent to which each activity is supported or self-financed by program revenues or drawn from the general resources of the County. Therefore, the Statement of Activities is useful in assessing the level of self-sufficiency of the various governmental or business-type activities versus management established performance benchmarks.

The government-wide financial statements begin on page 18 of this report.

Fund Financial Statements

A fund is an accounting term referring to a segregated group of accounts used to account for and to assist with the management of financial resources received. Various funds may be established to account for specific activities or objectives of the County, and to demonstrate compliance with finance related legal requirements associated with those resources.

Fund financial statements provide additional and more detailed information about the County with an emphasis on major funds. Major funds are those governmental or enterprise funds that have been determined to be the most significant based on a defined set of financial criteria, as well as any other funds deemed to be particularly important to readers because of public interest or to ensure consistency between years. Information is presented separately in the fund financial statements for each of the major funds. Information for all non-major funds is aggregated and presented in a separate column on the fund financial statements. Detailed data for each of the non-major funds is provided in the combining statements and individual fund schedules that follow the basic financial statements.

All funds of Butler County are classified into one of three fund categories: governmental, proprietary or fiduciary.

BUTLER COUNTY, OHIO
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Governmental Funds - Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements, but use a different measurement focus. Governmental fund financial statements are prepared using the current financial resources measurement focus and modified accrual basis of accounting, a short-term view focusing on the flow of monies into and out of the funds and the year-end balances available for near-future spending. This is in contrast to the government-wide financial statements that incorporate a longer-term focus. The reconciliations included in the governmental fund financial statements compare the governmental funds information to the governmental activities information as reported in the government-wide financial statements.

Butler County maintains numerous individual governmental funds, the following of which are considered major funds: General, Mental Health and Addiction Recovery Services Board, Developmental Disabilities, Job and Family Services/Children Services Agency, Residential Incentive Districts and Tax Incremental Financings, and County ARPA Relief Fund. The basic governmental fund financial statements begin on page 22 of this report.

Proprietary Funds - The County uses two types of proprietary funds, enterprise funds and internal service funds. Since the proprietary fund financial statements are prepared using the same measurement focus and basis of accounting as the government-wide financial statements, they provide the same type of information, only in greater detail.

Enterprise funds are used to account for the County's water and sewer operations, which are the business-type activities reported in the government-wide financial statements.

Internal service funds are used to account for the financing of services provided by one department to other departments in the county on a cost-reimbursement basis. The County uses internal service funds to account for its health insurance and workers' compensation. Since these programs mostly benefit governmental rather than business functions, they have been included in the governmental activities in the government-wide financial statements. The basic proprietary fund financial statements begin on page 35 of this report.

Fiduciary Funds - Fiduciary funds are used to account for assets held by the County in a purely custodial capacity. Fiduciary funds are not presented in the government-wide financial statements as their resources are not available to support the County's governmental or business-type activities. The basic fiduciary fund financial statements begin on page 39 of this report.

Notes to the Financial Statements

The notes to the financial statements are an integral part of the basic financial statements, providing additional important disclosures essential for a complete understanding of the financial data reported in the government-wide and fund financial statements. The notes to the financial statements begin on page 41 of this report.

To summarize, the government-wide financial statements report the County's activities as a whole, using a long-term, economic resources measurement focus while the fund financial statements report financial activities in more detail, with a shorter-term focus and emphasis on major funds. More simply, the primary focus of government-wide financial statements is demonstrating operational accountability, while the primary focus of the governmental fund financial statements is demonstrating fiscal accountability. Butler County management believes these basic financial statements provide the reader with the best information yet available to assess the level of Butler County's fiscal and operational accountability, both short-term and long-term.

Government-Wide Financial Analysis

The County recorded a \$48.1 million increase in total net position in 2022 due to governmental and business-type activities. Governmental activities increased \$28.2 million while business-type activities increased \$19.9 million. Capital assets are used to provide services to residents and do not represent assets that may be used for future spending.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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(Unaudited)

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
Assets						
Current and Other Assets	\$ 568,641,446	\$ 513,775,610	\$ 106,150,859	\$ 88,427,672	\$ 674,792,305	\$ 602,203,282
Capital Assets, Net	383,564,631	386,445,607	286,493,328	291,244,744	670,057,959	677,690,351
Total Assets	952,206,077	900,221,217	392,644,187	379,672,416	1,344,850,264	1,279,893,633
Deferred Outflows of Resources						
Deferred Charges on Refunding	42,355	-	95,104	193,916	137,459	193,916
Pension	23,475,057	13,306,085	1,570,241	893,216	25,045,298	14,199,301
OPEB	345,555	5,410,000	23,037	360,726	368,592	5,770,726
Total Deferred Outflows on Resources	23,862,967	18,716,085	1,688,382	1,447,858	25,551,349	20,163,943
Liabilities						
Current and Other Liabilities	87,263,601	58,229,922	4,849,899	3,515,379	92,113,500	61,745,301
Long-Term Liabilities:						
Due Within One Year	8,766,925	9,238,100	6,045,510	5,694,365	14,812,435	14,932,465
Due in More than One Year	46,939,285	46,801,947	34,494,633	40,814,255	81,433,918	87,616,202
Net Pension Liability	54,614,521	90,610,816	3,640,966	6,040,719	58,255,487	96,651,535
Total Liabilities	197,584,332	204,880,785	49,031,008	56,064,718	246,615,340	260,945,503
Deferred Inflows of Resources						
Deferred Charge on Refunding	30,015	42,814	-	-	30,015	42,814
Property Taxes	77,295,623	54,634,473	-	-	77,295,623	54,634,473
Payment In Lieu of Taxes	13,692,661	13,421,245	-	-	13,692,661	13,421,245
Pension	66,948,789	40,218,627	4,463,398	3,007,118	71,412,187	43,225,745
OPEB	20,077,503	33,359,437	1,338,500	2,435,394	21,416,003	35,794,831
Leases	8,618,320	8,760,050	-	-	8,618,320	8,760,050
Total Deferred Inflows	186,662,911	150,436,646	5,801,898	5,442,512	192,464,809	155,879,158
Net Position						
Net Investment in Capital Assets	378,747,170	381,700,095	245,220,939	245,663,153	623,968,109	627,363,248
Restricted	197,638,668	184,149,217	5,439,081	5,413,738	203,077,749	189,562,955
Unrestricted (Deficit)	15,435,963	(2,229,441)	88,839,643	68,536,153	104,275,606	66,306,712
Total Net Position	\$ 591,821,801	\$ 563,619,871	\$ 339,499,663	\$ 319,613,044	\$ 931,321,464	\$ 883,232,915

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2022, and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions". For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting the net pension asset and deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability or net OPEB liability. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability (asset) and the net OPEB liability (assets) to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits

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with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan as against the public employer. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's change in net pension liability (asset) and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

Total assets increased \$65.0 million in 2022 as shown in Table 1. The greatest increase was for Current and Other Assets and was partially due to the receipt of the County's second tranche of federal ARPA grant funds. In addition to this, the total governmental property tax receivable increased considerably from the prior year. This was due to the absence of a General Fund property tax receivable in 2021 owing to the temporary reduction of inside real estate tax millage.

Deferred inflows of resources increased \$36.6 million primarily due to change in Pension. The Pension deferred inflows increased \$28.2 million mainly due to the State-wide pension systems' new difference between projected and actual earnings on pension plan investments. Property taxes deferred inflows also increased significantly. Again, this increase can be contributed to the temporary reduction of inside real estate millage.

The increase in assets and deferred inflows of resources helped contribute to an increase in total net position in 2022. The most significant increases for both governmental and business type activities were in unrestricted with business type activities seeing the largest increase. This was a result of charges for services revenue exceeding operating expenses which led to an increase in cash and cash equivalents. Total liabilities also decreased for business type activities as a result of debt payments made throughout the year.

Governmental Activities: Total governmental assets increased \$52.0 million in 2022 due to reasons discussed above. There was also a significant increase in Current and Other Liabilities. This was due to the receipt of the federal ARPA grant funds which increased the County's unearned revenue liability by \$25.4 million. However, this increase was offset by a substantial decrease in the net pension liability. Net pension liability decreased \$36.0 million due to member contributions, changes in assumptions, and differences between expensed and actual earning on investments reported by the pension system.

Program revenues supporting governmental activities increased from \$170.4 million in 2021 to \$180.2 million in 2022. The largest increase was for Capital Grants, Contributions and Interest and was due to additional grant monies received by the County. Charges for Services decreased mostly in Public Safety as a result of lessening boarding of prisoners in 2022.

BUTLER COUNTY, OHIO
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General revenues for 2022 were \$126.2 million, down from \$162.9 million in 2021. This decrease is mostly due to the temporary reduction of inside real estate tax millage. The County also experienced a significant loss on investment earnings for 2022.

The County's governmental activities' program expenses increased significantly in 2022. The largest changes were in Legislative and Executive, Public Safety, and Public Works – Intergovernmental and were due to increased expenses related to maintenance and repairs, personal services, pension and OPEB, road improvement projects, and contractual obligations related to intergovernmental projects. There were also new expense categories reported in 2022: Health – Intergovernmental, Human Services – Intergovernmental, and Conservation and Recreation – Intergovernmental. These categories represent expenses related to federal ARPA grant funded projects. Since the projects relate to assets owned by local non-profit agencies and health care providers, they are categorized as intergovernmental expenses.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program Revenues:						
Charges for Services	\$ 58,578,438	\$ 61,458,014	\$ 44,392,714	\$ 42,788,500	\$ 102,971,152	\$ 104,246,514
Operating Grants, Contributions and Interest	90,062,497	86,411,659	-	-	90,062,497	86,411,659
Capital Grants, Contributions and Interest	31,587,868	22,511,477	18,080,653	14,588,954	49,668,521	37,100,431
Program Revenues Subtotal	180,228,803	170,381,150	62,473,367	57,377,454	242,702,170	227,758,604
General Revenues:						
Property Taxes	51,180,824	66,198,729	-	-	51,180,824	66,198,729
Sales Taxes	56,921,771	53,845,565			56,921,771	53,845,565
Local Taxes	7,208,532	6,332,359	-	-	7,208,532	6,332,359
Payment in Lieu of Taxes	13,236,993	13,455,103			13,236,993	13,455,103
Grants and Entitlements Not Restricted to Specific Programs	9,669,371	9,949,338			9,669,371	9,949,338
Investment Earnings	(16,195,114)	3,898,004	-	-	(16,195,114)	3,898,004
Other	4,148,336	9,192,184	532,779	275,160	4,681,115	9,467,344
General Revenues Subtotal	126,170,713	162,871,282	532,779	275,160	126,703,492	163,146,442
Total Revenues	\$ 306,399,516	\$ 333,252,432	\$ 63,006,146	\$ 57,652,614	\$ 369,405,662	\$ 390,905,046

(Continued)

BUTLER COUNTY, OHIO
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Table 2 (Continued)
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Program Expenses						
General Government:						
Legislative and Executive	\$ 32,519,924	\$ 18,572,710	\$ -	\$ -	\$ 32,519,924	\$ 18,572,710
Legislative and Executive - Intergovernmental	6,819,551	10,761,830	-	-	6,819,551	10,761,830
Judicial	14,946,665	8,855,777	-	-	14,946,665	8,855,777
Public Safety	51,170,736	35,085,648	-	-	51,170,736	35,085,648
Public Works	21,786,098	13,693,198	-	-	21,786,098	13,693,198
Public Works - Intergovernmental	31,442,322	16,379,116	-	-	31,442,322	16,379,116
Health	42,922,763	34,866,296	-	-	42,922,763	34,866,296
Health - Intergovernmental	645,526	-	-	-	645,526	-
Human Services	64,082,287	57,292,554	-	-	64,082,287	57,292,554
Human Services - Intergovernmental	5,200,000	-	-	-	5,200,000	-
Conservation & Recreation	2,407,199	1,768,766	-	-	2,407,199	1,768,766
Conservation & Recreation - Intergovernmental	3,750,000	-	-	-	3,750,000	-
Interest	504,515	506,630	-	-	504,515	506,630
Sewer	-	-	20,553,635	17,228,881	20,553,635	17,228,881
Water	-	-	22,565,892	20,641,508	22,565,892	20,641,508
Total Expenses	278,197,586	197,782,525	43,119,527	37,870,389	321,317,113	235,652,914
Change in Net Position	28,201,930	135,469,907	19,886,619	19,782,225	48,088,549	155,252,132
Net Position at Beginning of Year	563,619,871	428,149,964	319,613,044	299,830,819	883,232,915	727,980,783
Net Positions at End of Year	\$ 591,821,801	\$ 563,619,871	\$ 339,499,663	\$ 319,613,044	\$ 931,321,464	\$ 883,232,915

Business-Type Activities: The County's water and sewer operations constitute business-type activities. In 2022, the combined net position for these funds increased \$19.9 million. This was the result of an increase in total assets and a decrease in total liabilities. The significant increase in assets was mostly due to the growth of the funds' equity in pooled cash and cash equivalents which resulted from an excess of revenues over expenses. Total liabilities decreased as a result of reductions in long-term liabilities. This was due to scheduled debt payments that occurred throughout the year as well as a decrease in net pension liability.

Program revenues supporting business-type activities increased from \$57.4 million in 2021 to \$62.5 million in 2022. This increase was mostly due to additional grant monies received by the County. The County's business-type activities' program expenses also increased in 2022. This increase was mostly due to increased personal service expenses related to OPEB.

Fund Analysis

As mentioned above, various funds have been established to account for specific County activities or objectives. A summary of the most significant fiscal activity in the County's funds follows.

Governmental Funds: Governmental funds report County financial activity focusing on the near-term flow of expendable resources and assists in demonstrating fiscal accountability. Thus, fund balances provide us with a snapshot of what resources are available at year-end for near-term spending, and the analysis of changes to fund balances over time, assists in evaluating the degree to which a specific program, or a group of activities, is "living within its means."

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Unaudited)

At year-end the governmental funds' combined ending fund balance of \$298.6 million was lower than the same balance one year ago, a \$13.9 million decrease overall. Revenue and expense activity in the General Fund had the most significant impact on this figure. More information on this activity, as well as activity in the County's major governmental funds, is outlined below.

The overall financial position for the General Fund, which serves as the County's operating fund, decreased by \$32.5 million in 2022. The General Fund experienced a substantial loss on investments and collected significantly less revenue due to the temporary reduction of inside real estate tax millage. While revenues decreased, expenditures increased. The most significant increases were for Legislative and Executive and Public Safety expenses. Increased Public Safety expenditures were primarily due to higher personal services costs while the Legislative and Executive increase was due to maintenance and repair projects at the County's courthouse. Furthermore, the County made substantial cash transfers in 2022, most notably a \$15 million transfer to establish a capital improvements fund. In addition to this, the General Fund both advanced and transferred \$4 million to the County's RID/TIF fund. This \$8 million in total funding is to be used for public improvement projects related to the University Pointe TIF and Liberty Interchange Modification Project.

The Mental Health and Addiction Recovery Services Board Fund is being reported as a major fund due to the receipt of grants and additional funding for mental health issues and addiction recovery services. The Mental Health and Addiction Recovery Services Board Fund balance slightly increased in 2022 due to an increase in grant funding which resulted in an increase in intergovernmental revenue.

The Developmental Disabilities Fund ending balance decreased in 2022 as health expenditures increased in both contractual and personal services and revenues fell short of expenditures. The increased expenditures were the result of building maintenance costs and rate increases for staff. To address this revenue short fall, the Developmental Disabilities Board will not reduce their property tax rate mills for tax year 2022 to be collected in 2023 as they have in previous years. Consequently, the fund's property tax receivable increased.

The Job and Family Services/Children Services Agency Fund ending balance increased in 2022. The two main factors contributing to this increase were higher intergovernmental revenue and lower human services expenditures. Higher revenue can be attributed to increased grant funding while decreased expenditures are the result of fewer staff and lower adoptive and foster care placement costs.

The Residential Incentive Districts and Tax Incremental Financings Fund ending balance decreased \$1.6 million which was primarily due to increased expenditures for Public Works – Intergovernmental. These expenses related to road construction projects on Liberty Way at State Route 129 as well as the new Cox Rd interchange. These roads are owned by the State of Ohio and Liberty Township. The County's General Fund transferred \$4 million to this fund to help offset the cost of these expenditures.

The County ARPA Relief Fund ending balance slightly increased in 2022; however, the fund experienced substantial activity throughout the year. After receiving its second tranche of federal grant funding, the County issued a series of subgrants to various local agencies. These subgrants were the County's first ARPA expenses and included several public health and job development projects. Notable projects include the development of Miami University's College@Elm Innovation Workforce Development Center in Oxford, the renovation and expansion of Sonny Hill Community Center in Middletown, the remediation of the blighted former Paperboard Mill site in Middletown, the renovation and expansion of Booker T. Washington Community Center in Hamilton, and the replacement of a mobile dental clinic unit which serves individuals throughout the County. The assets associated with these projects are owned by local non-profit agencies and health care providers, so the expenses are categorized as intergovernmental.

Proprietary Funds: The proprietary funds financial statements provide the same information as seen in the government-wide financial statements, only in more detail. A summary of financial activity occurring in the Sewer and Water Enterprise Funds follows.

Sewer Fund: The Sewer Fund's operating revenues during 2022 were \$21.0 million, while operating expenses were \$19.9 million. This resulted in operating income of \$1.1 million for 2022. In comparing 2022 to 2021, depreciation and amortization continues to be the largest expense category. This total is fairly consistent with the previous year. The third largest expense category was personal services which comprises employees' salaries and fringe benefits. This category increased in 2022 from \$1.1 million in 2021 to \$3.3 million. This is a result of GASB 68/75 adjustments. Contractual services remained relative stable while materials and supplies increased \$.9 million in 2022.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Unaudited)

Water Fund: The Water Fund's operating revenues during 2022 were \$23.6 million. Operating expenses were \$21.8 million resulting in operating income of \$1.8 million for 2022. Contractual services continued to make up the largest category of operating expenses at \$11.2 million. Depreciation and amortization expense was the second largest expense category and remained flat in 2022 at \$8.1 million. Personal services, comprised of employees' salaries and fringe benefits, increased to \$1.4 million. Overall net position increased \$9.6 million as revenues exceeded expenses for the year.

General Fund Budget Analysis

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of receipts, disbursements, and encumbrances. Several events influenced the budgetary process and actual results for the year of 2022. The General Fund's final 2022 appropriation budget of \$120.1 million, excluding other financing uses, was 13 percent higher than the original appropriation budget. The final budget included an additional \$8.7 million for Legislative and Executive and an additional \$3.8 million for Public Safety. The increase to Legislative and Executive was due to maintenance and repairs at the County's courthouse. The increase in Public Safety was primarily due to vehicle purchases and software upgrades that were not included in the original budget.

Actual expenditures were less than final budgeted expenditures by \$6.2 million. This difference was mostly the result of lower than expected Public Safety and Legislative and Executive expenditures. These lower expenditures, combined with higher than anticipated Sales Tax revenue, resulted in just \$2.8 million in revenues under expenditures as opposed to \$20.2 million as anticipated by final budget projections.

Capital Asset and Debt Administration

Capital Assets

Capital assets include County owned land and easements, land improvements, buildings and improvements, furniture, fixtures and equipment, vehicles, intangible right to use leases for buildings, infrastructure, water rights, water and sewer mains, and construction in progress. Butler County's investment in capital assets for governmental and business-type activities was \$670.1 million as of December 31, 2022. Table 3 contains a summary of capital assets at year end as compared to assets owned by the County at December 31, 2021. For fiscal year 2022, the County implemented *Governmental Accounting Standards Board (GASB) Statement No. 87, Leases* and related guidance from *GASB Implementation Guide No. 2019-3, Leases*. An intangible asset, right to use lease – buildings, is now recognized and 2021 assets have been restated. See Note 3 for additional information.

Table 3
Butler County Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
Land and Easements	\$ 20,420,673	\$ 20,420,673	\$ 1,544,056	\$ 1,544,056	\$ 21,964,729	\$ 21,964,729
Land Improvements	7,353,078	7,937,087	277,229	326,403	7,630,307	8,263,490
Buildings and Improvements	40,906,676	44,064,722	62,579,747	64,974,190	103,486,423	109,038,912
Furniture, Fixtures and Equipment	30,964,216	33,869,251	30,624,430	33,525,257	61,588,646	67,394,508
Vehicles	4,025,759	3,670,010	895,562	902,579	4,921,321	4,572,589
Right to Use Lease - Buildings	1,479,509	1,757,102	-	-	1,479,509	1,757,102
Infrastructure	276,588,308	274,726,762	-	-	276,588,308	274,726,762
Water Rights	-	-	645,096	2,600,664	645,096	2,600,664
Water and Sewer Mains	-	-	186,338,976	183,452,237	186,338,976	183,452,237
Construction in Progress	1,826,412	-	3,588,232	3,919,358	5,414,644	3,919,358
Total	\$ 383,564,631	\$ 386,445,607	\$ 286,493,328	\$ 291,244,744	\$ 670,057,959	\$ 677,690,351

Significant capital asset activity occurred during 2022. See Note 10 for additional capital asset disclosure.

Infrastructure Assets: Infrastructure assets refer to county roads, bridges, and culverts, and are reported in the governmental activities. Butler County, through the Engineer's Office, maintains an infrastructure asset system that incorporates the "modified approach" method of reporting infrastructure as provided for in *GASB Statement No. 34*. Under the modified approach, the County does not use historical cost-based depreciation as a measure of the cost of use for infrastructure assets. Instead, all expenditures made for infrastructure assets that preserve the useful life of the assets are expensed during the year incurred. Expenditures that increase the capacity or efficiency of the infrastructure

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
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(Unaudited)

assets (additions or improvements) are capitalized. The County ensures that infrastructure assets are being preserved at, or above, previously established condition-levels by performing periodic conditional assessments of the infrastructure. Based on these assessment findings, a budget is prepared for the maintenance and repair of these assets. During 2022, the County budgeted \$20.5 million for roads, \$1.9 million for bridges and \$.4 million for culvert improvements.

Butler County manages its roadway system through the performance of three year conditional assessments, using factors such as age of pavement, surface condition and traffic volume and type. Roads are assigned a pavement rating based on a scale of one to four, with one being excellent and four being poor. It is the County's policy to maintain the county roadway system where at least 90 percent of the roads have a rating of three (3) or better. A seventeen-year paving plan is developed in order to keep the County's roads at condition levels established per policy. Actual maintenance spending on county roads in 2022 was \$24.1 million and the most recent roadway system assessment (2020) indicates that 94 percent of county roads are currently assessed at a rating of three or better.

The County manages its bridges using a General Appraisal and Operational Status condition coding system as developed by the Federal Highway Administration. The condition of a bridge is rated from zero to nine, with nine being excellent condition and zero meaning the bridge is in a failed or closed condition. Bridges are inspected on an annual basis as required by Ohio law and rated for infrastructure GAAP reporting every three years.

It is the policy of the County Engineer to maintain the bridges such that 85 percent of the structures have a General Appraisal rating of five (5 - Fair) or better. The County spent \$2.2 million in 2022 to maintain the bridges and the most recent bridge system assessment (2020) indicates that 94 percent of County bridges are currently assessed at a rating of five or better.

The Engineer inspects culverts on a three year basis, and conditional assessments are given based on a rating scale of one to four, with one meaning the culvert is in good condition and does not require repair, while a four rating means the culvert is in critical condition and is no longer functioning as designed. It is the policy of the County Engineer to maintain 75 percent of the culverts in a condition of two (2 - Fair) or better. The County spent \$.4 million in 2022 to maintain culverts and the most recent culvert system assessment (2020) indicates that 84 percent of the culverts are currently assessed at a rating of two or better. Additional information regarding capital assets can be found in Note 10 to the financial statements and the Required Supplementary Information on page 116 for additional infrastructure information.

Long-Term Debt

At December 31, 2022, Butler County's outstanding long-term debt was 4.9 percent higher than the previous year. This increase was a result of newly issued 2022 general obligation bonds. In March 2022, \$9,315,000 in various purpose bonds were issued in order to defease the Highland Square portion of the County's 2010 various purpose general obligation bonds and aid in the construction of assets related to the Freedom Pointe development project. An additional \$7,525,000 in bonds was issued in March 2022 to alleviate the Butler County Port Authority contracts payable obligation. At year end, the County had a total of \$61.3 million (excluding premiums and discounts) in outstanding long-term debt. Funded governmental activities accounted for \$22.0 million, while \$39.3 million helped fund business type activities. Business-type activities long-term debt decreased by \$5.5 million during 2022 due to scheduled maturity payments. See Note 16 for additional debt disclosure.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Unaudited)

Table 4
Butler County Outstanding Long-Term Debt

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$ 17,592,000	\$ 8,810,000	\$ 2,960,270	\$ 3,030,520	\$ 20,552,270	\$ 11,840,520
Special Assessment debt with Governmental Commitment	2,204,020	2,411,340	-	-	2,204,020	2,411,340
Long-term Loans	720,344	844,634	19,900,308	21,603,511	20,620,652	22,448,145
Revenue Bonds	1,455,000	1,585,000	7,092,200	8,864,350	8,547,200	10,449,350
Water Judgment Bonds	-	-	9,350,000	11,275,000	9,350,000	11,275,000
Total	\$ 21,971,364	\$ 13,650,974	\$ 39,302,778	\$ 44,773,381	\$ 61,274,142	\$ 58,424,355

The County's long-term debt consisted of \$32.2 million in obligations backed by the full faith and credit of Butler County, including \$20.6 million in general obligation bonds, \$9.4 million in water judgment bonds, and \$2.2 million in special assessment bonds, for which Butler County is liable in case of default of the property owners subject to the assessment. A total of \$29.1 million of the total outstanding debt represent bonds secured by specified revenue sources, including water and sewer and motor vehicle fund revenues.

Ohio law, through its direct and indirect debt limitations, restricts the amount of debt the County may issue. The County's total direct debt limit at December 31, 2022 was \$243.6 million. The County's unvoted direct debt limit was \$98.0 million and the unvoted direct debt margin was \$98.0 million. The debt margins for total debt and unvoted debt reflect a slight increase over the previous year due to reductions in general obligation bonds and notes.

Ohio's indirect debt limitation, referred to as the ten-mill limitation, further limits the total unvoted general obligation debt that may be issued among overlapping subdivisions to a maximum of 10 mills per dollar of assessed valuation. Since the 10 mills must be shared by the overlapping subdivisions, and is available on a first-come, first serve basis, the level of debt issued by any overlapping political subdivision thus affects the County's ability to issue unvoted general obligation debt.

For example, depending on how much room is available under the 10-mill limitation, a relatively small debt issuance by an overlapping subdivision with a low assessed valuation could significantly hinder, or temporarily lock out, the County's ability to issue unvoted general obligation debt. This limitation would continue until unvoted general obligation debt was retired by either subdivision, or until the total assessed value of the subdivision or the County increased, which occurs around December of each year. The County continues to monitor the debt activity of all overlapping subdivisions for the potential effect on future financings.

In 2018, Butler County taxpayers benefited from the County's upgraded bond rating. Moody's Investors Service upgraded Butler County to its highest level, Aaa, in late 2019. Butler County continued to maintain this rating in 2022. Butler County's general obligation bond issues are rated at Aa1 and the sales tax bonds at Aa2 by Moody's Investors Services. The water and sewer district currently maintains a credit rating from Moody's of Aa3.

Contracts payable represent long term agreements for the payment of bonds issued by the Butler County Transportation Improvement District and Liberty Community Authority for economic growth. The County has pledged revenues from the Voice of America TIF as one of the primary sources of revenue for these securities. The liability remaining at the end of 2022 for these contracts is \$21.5 million, a decrease of \$8.8 million. The significant decrease is due to the March 2022 issuance of \$7.5 million in general obligation bonds which were used to alleviate the Butler County Port Authority contracts payable obligation.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(Unaudited)

Economic and Other Potentially Significant Matters

In March 2020, the United States and the State of Ohio declared a state of emergency related to the COVID-19 pandemic. While Ohio ended its state of emergency in June 2021, the national state of emergency ended in April 2023. The impact of this emergency on the County's future revenues and operating costs cannot be estimated. The County received significant pandemic related funding through the American Rescue Plan Act passed by Congress in March 2021. The second tranche of these federal grant funds was received in July 2022. The County will continue to spend these available funds within the applicable program guidelines. All funds must be expended by the end of calendar year 2026.

The Butler County Commissioners voted to temporarily reduce inside real estate tax millage from 1.92 mills to zero mills for tax year 2021 which was collected in 2022. The reduction did not remain in place for tax year 2022 to be collected in 2023. As a result, the county will see increased property tax revenue in 2023. The County has already seen an increase in property taxes receivable for 2022 as compared to 2021 as a result of this one time reduction.

In 2022, the Butler County Developmental Disabilities Board elected not to reduce their property tax levy millage by .5 mills as they had done in recent years. This will result in increased property tax revenues for tax year 2022 which will be collected in 2023.

Requests for Information

The Management's Discussion and Analysis is intended to provide a general overview of Butler County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Butler County Auditor, 130 High Street, Hamilton, Ohio, 45011.

Butler County, Ohio
Statement of Net Position
December 31, 2022

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 372,912,902	\$ 97,294,225	\$ 470,207,127	\$ 6,834,783
Cash and Cash Equivalents:				
In Segregated Accounts	2,282,895	500	2,283,395	-
With Fiscal Agents	5,005,805	-	5,005,805	595,958
Accounts Receivable	1,061,622	6,874,720	7,936,342	556,372
Assessed Valuation Charges Receivable	-	-	-	138,529
Facility Charges Receivable	-	-	-	99,045
Due from Other Governments	43,543,173	-	43,543,173	573,449
Accrued Interest Receivable	269,021	-	269,021	-
Prepaid Items	1,369,142	106,148	1,475,290	14,457
Internal Balances	435	(435)	-	-
Materials and Supplies Inventory	1,231,052	142,976	1,374,028	-
Property Taxes Receivable	79,222,773	-	79,222,773	-
Sales Tax Receivable	9,478,136	-	9,478,136	-
Other Local Taxes Receivable	739,933	-	739,933	-
Payments in Lieu of Taxes Receivable	13,874,169	-	13,874,169	-
Loans Receivable	497,671	-	497,671	-
Lease Receivable	8,618,320	-	8,618,320	-
Special Assessments Receivable	6,832,621	285,938	7,118,559	-
Receivables from Conduit Debt Receipts	-	-	-	17,335,000
Assets Held for Resale	-	-	-	35,500
Net Pension Asset	2,316,531	154,438	2,470,969	-
Net OPEB Asset	19,385,245	1,292,349	20,677,594	-
Capital Assets:				
Nondepreciable Capital Assets	298,835,393	5,132,288	303,967,681	2,333,662
Depreciable Capital Assets, net	84,729,238	281,361,040	366,090,278	34,966,315
Total Assets	952,206,077	392,644,187	1,344,850,264	63,483,070
Deferred Outflows of Resources				
Deferred Charge on Refunding	42,355	95,104	137,459	1,165,711
Pension	23,475,057	1,570,241	25,045,298	-
OPEB	345,555	23,037	368,592	-
Total Deferred Outflows of Resources	23,862,967	1,688,382	25,551,349	1,165,711
Liabilities				
Accounts Payable	946,794	878,550	1,825,344	74,668
Contracts Payable	12,742,954	1,846,430	14,589,384	-
Accrued Wages and Benefits	4,639,218	273,839	4,913,057	-
Employee Benefits Payable	951,332	51,416	1,002,748	-
Due to Other Governments	4,770,146	1,445,999	6,216,145	1,170,000
Due to Developer-Noncurrent	-	-	-	-
Matured Bonds Payable	13,250	-	13,250	-
Matured Interest Payable	5,543	-	5,543	-
Accrued Interest Payable	52,826	353,665	406,491	158,890
Claims Payable	570,990	-	570,990	-
Refundable Advance	-	-	-	753,291
Unearned Revenue	62,570,548	-	62,570,548	-
Long-Term Liabilities:				
Due Within One Year	8,766,925	6,045,510	14,812,435	914,748
Due In More Than One Year:				
Net Pension Liability	54,614,521	3,640,966	58,255,487	-
Other Amounts	46,939,285	34,494,633	81,433,918	48,827,255
Total Liabilities	197,584,332	49,031,008	246,615,340	51,898,852
Deferred Inflows of Resources				
Deferred Charge on Refunding	30,015	-	30,015	-
Property Taxes not Levied to Finance Current Year Operations	77,295,623	-	77,295,623	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	13,692,661	-	13,692,661	-
Pension	66,948,789	4,463,398	71,412,187	-
OPEB	20,077,503	1,338,500	21,416,003	-
Leases	8,618,320	-	8,618,320	-
Total Deferred Inflows of Resources	186,662,911	5,801,898	192,464,809	-
Net Position				
Net Investment in Capital Assets	378,747,170	245,220,939	623,968,109	8,912,468
Restricted for:				
Capital Outlay	76,690	-	76,690	-
Debt Service	4,417,938	-	4,417,938	-
Replacement and Improvement	-	5,300,000	5,300,000	-
Mental Health and Addiction Recovery Services	24,652,713	-	24,652,713	-
Developmental Disabilities	41,312,637	-	41,312,637	-
Nonexpendable	837,663	-	837,663	-
Job and Family/Children Services Agency	34,076,213	-	34,076,213	-
Elderly Services Levy	10,587,204	-	10,587,204	-
Motor Vehicle	22,078,414	-	22,078,414	-
All Other Judicial	5,709,632	-	5,709,632	-
All Other Public Safety	10,247,463	-	10,247,463	-
All Other Public Works	24,344,046	-	24,344,046	-
Child Support Enforcement	6,659,198	-	6,659,198	-
Pension and OPEB Plans	2,009,745	139,081	2,148,826	-
Other Purposes	10,629,112	-	10,629,112	394,333
Unrestricted	15,435,963	88,839,643	104,275,606	3,443,128
Total Net Position	\$ 591,821,801	\$ 339,499,663	\$ 931,321,464	\$ 12,749,929

See accompanying notes to the basic financial statements

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Butler County, Ohio
Statement of Activities
For the Year Ended December 31, 2022

	Expenses	Program Revenues	
		Charges for Services	Operating Grants, Contributions, and Interest
Governmental Activities			
General Government:			
Legislative and Executive	\$ 32,519,924	\$ 23,430,883	\$ 804,571
Legislative and Executive - Intergovernmental	6,819,551	-	-
Judicial	14,946,665	5,666,041	4,903,996
Public Safety	51,170,736	20,555,902	9,394,381
Public Works	21,786,098	3,816,548	4,859,596
Public Works - Intergovernmental	31,442,322	-	3,092,373
Health	42,922,763	41,921	16,696,059
Health - Intergovernmental	645,526	-	644,244
Human Services	64,082,287	4,782,430	40,519,007
Human Services - Intergovernmental	5,200,000	-	5,282,804
Conservation and Recreation	2,407,199	284,713	-
Conservation and Recreation - Intergovernmental	3,750,000	-	3,865,466
Interest	504,515	-	-
Total Governmental Activities	<u>278,197,586</u>	<u>58,578,438</u>	<u>90,062,497</u>
Business-Type Activities			
Sewer	20,553,635	20,779,104	-
Water	22,565,892	23,613,610	-
Total Business-Type Activities	<u>43,119,527</u>	<u>44,392,714</u>	<u>-</u>
Total Primary Government	<u>\$ 321,317,113</u>	<u>\$ 102,971,152</u>	<u>\$ 90,062,497</u>
Component Units	<u>\$ 6,225,338</u>	<u>\$ 1,995,813</u>	<u>\$ 3,705,018</u>

General Revenues
Taxes Levied for:
 General Purposes
 Mental Health and Addiction Recovery Services
 Developmental Disabilities
 Children Services Agency
 Elderly Services Levy
Sales Tax
Local Taxes
Payments in Lieu of Taxes
Grants and Entitlements not Restricted
 to Specific Programs
Investment Earnings
Other
Total General Revenues

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Capital Grants, Contributions, and Interest	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
\$ -	\$ (8,284,470)	\$ -	\$ (8,284,470)	\$ -
-	(6,819,551)	-	(6,819,551)	-
-	(4,376,628)	-	(4,376,628)	-
-	(21,220,453)	-	(21,220,453)	-
17,327,844	4,217,890	-	4,217,890	-
14,260,024	(14,089,925)	-	(14,089,925)	-
-	(26,184,783)	-	(26,184,783)	-
-	(1,282)	-	(1,282)	-
-	(18,780,850)	-	(18,780,850)	-
-	82,804	-	82,804	-
-	(2,122,486)	-	(2,122,486)	-
-	115,466	-	115,466	-
-	(504,515)	-	(504,515)	-
<u>31,587,868</u>	<u>(97,968,783)</u>	<u>-</u>	<u>(97,968,783)</u>	<u>-</u>
9,668,828	-	9,894,297	9,894,297	-
<u>8,411,825</u>	<u>-</u>	<u>9,459,543</u>	<u>9,459,543</u>	<u>-</u>
<u>18,080,653</u>	<u>-</u>	<u>19,353,840</u>	<u>19,353,840</u>	<u>-</u>
<u>\$ 49,668,521</u>	<u>(97,968,783)</u>	<u>19,353,840</u>	<u>(78,614,943)</u>	<u>-</u>
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(524,507)</u>
	772,543	-	772,543	-
	9,360,575	-	9,360,575	-
	17,075,483	-	17,075,483	-
	14,528,623	-	14,528,623	-
	9,443,600	-	9,443,600	-
	56,921,771	-	56,921,771	-
	7,208,532	-	7,208,532	-
	13,236,993	-	13,236,993	-
	9,669,371	-	9,669,371	-
	(16,195,114)	-	(16,195,114)	-
	4,148,336	532,779	4,681,115	5,020,256
	<u>126,170,713</u>	<u>532,779</u>	<u>126,703,492</u>	<u>5,020,256</u>
	28,201,930	19,886,619	48,088,549	4,495,749
	<u>563,619,871</u>	<u>319,613,044</u>	<u>883,232,915</u>	<u>8,254,180</u>
	<u>\$ 591,821,801</u>	<u>\$ 339,499,663</u>	<u>\$ 931,321,464</u>	<u>\$ 12,749,929</u>

Butler County, Ohio
Balance Sheet
Governmental Funds
December 31, 2022

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 105,279,882	\$ 21,770,972	\$ 35,265,109	\$ 26,334,889
Cash and Cash Equivalents:				
In Segregated Accounts	948,227	-	-	-
With Fiscal Agents	-	-	3,636,494	-
Receivables:				
Property Taxes	19,097,172	10,533,384	22,703,563	16,299,246
Sales Taxes	9,478,136	-	-	-
Other Local Taxes	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Accounts	122,425	-	-	-
Due from Other Governments	7,470,290	3,345,641	4,348,558	11,871,742
Accrued Interest	269,021	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Leases	1,623,504	-	-	-
Due from Other Funds	149,284	-	3,181	427
Prepaid Items	387,476	50,000	93,007	19,820
Materials and Supplies Inventory	140,055	1,206	5,115	14,010
Advances to Other Funds	4,222,720	-	-	-
Restricted Cash and Cash Equivalents	1,963,099	-	-	-
Total Assets	\$ 151,151,291	\$ 35,701,203	\$ 66,055,027	\$ 54,540,134
Liabilities				
Accounts Payable	\$ 632,031	\$ 4,303	\$ 71,295	\$ 38,553
Contracts Payable	2,880,909	575,235	267,639	2,532,150
Accrued Wages and Benefits Payable	2,638,936	61,143	443,889	602,754
Employee Benefits Payable	594,817	13,041	93,095	96,385
Due to Other Funds	-	-	-	7,218
Due to Other Governments	1,282,198	22,936	429,681	214,578
Advances from Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Matured Bonds Payable	-	-	-	-
Matured Interest Payable	-	-	-	-
Total Liabilities	8,028,891	676,658	1,305,599	3,491,638
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	18,716,500	10,235,984	22,108,764	15,902,713
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Leases	1,623,504	-	-	-
Unavailable Revenue	10,305,663	2,667,281	4,747,844	10,829,145
Total Deferred Inflows of Resources	30,645,667	12,903,265	26,856,608	26,731,858
Fund Balances				
Nonspendable	6,713,350	51,206	98,122	33,830
Restricted	-	22,070,074	37,794,698	24,282,808
Assigned	6,238,244	-	-	-
Unassigned	99,525,139	-	-	-
Total Fund Balances	112,476,733	22,121,280	37,892,820	24,316,638
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 151,151,291	\$ 35,701,203	\$ 66,055,027	\$ 54,540,134

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	County ARPA Relief Fund	Non Major Governmental Funds	Total Governmental Funds
\$ 13,647,055	\$ 62,467,941	\$ 93,187,747	\$ 357,953,595
-	-	1,334,668	2,282,895
-	-	1,216,437	4,852,931
-	-	10,589,408	79,222,773
-	-	-	9,478,136
-	-	739,933	739,933
13,874,169	-	-	13,874,169
-	-	939,197	1,061,622
363,585	-	16,143,357	43,543,173
-	-	-	269,021
-	-	6,832,621	6,832,621
-	-	497,671	497,671
-	-	6,994,816	8,618,320
-	-	-	152,892
-	-	135,717	686,020
-	-	1,070,666	1,231,052
-	-	-	4,222,720
-	-	-	1,963,099
<u>\$ 27,884,809</u>	<u>\$ 62,467,941</u>	<u>\$ 139,682,238</u>	<u>\$ 537,482,643</u>
\$ -	\$ -	\$ 200,174	\$ 946,356
1,235,485	263,948	4,986,413	12,741,779
-	-	888,614	4,635,336
-	-	152,877	950,215
-	-	145,239	152,457
2,446,695	-	373,219	4,769,307
4,000,000	-	222,720	4,222,720
-	61,534,401	1,036,147	62,570,548
-	-	13,250	13,250
-	-	5,543	5,543
<u>7,682,180</u>	<u>61,798,349</u>	<u>8,024,196</u>	<u>91,007,511</u>
-	-	10,331,662	77,295,623
13,692,661	-	-	13,692,661
-	-	6,994,816	8,618,320
363,585	-	19,378,117	48,291,635
<u>14,056,246</u>	<u>-</u>	<u>36,704,595</u>	<u>147,898,239</u>
-	-	2,044,046	8,940,554
6,146,383	669,592	77,909,401	168,872,956
-	-	15,000,000	21,238,244
-	-	-	99,525,139
<u>6,146,383</u>	<u>669,592</u>	<u>94,953,447</u>	<u>298,576,893</u>
<u>\$ 27,884,809</u>	<u>\$ 62,467,941</u>	<u>\$ 139,682,238</u>	<u>\$ 537,482,643</u>

Butler County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2022

Total Governmental Fund Balances \$ 298,576,893

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 383,564,631

An internal service fund is used by management to charge the costs of insurance to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position. 12,790,169

Some of the County's revenues will be collected after year end, but are not available soon enough to pay for the current period's expenditures and therefore are deferred in the funds:

Delinquent Property Taxes	1,927,150	
Other Local Taxes	50,662	
Sales Taxes	4,891,656	
Special Assessments	6,832,621	
Due From Other Governments	33,984,308	
Charges for Services	206,478	
Fines and Forfeitures	5,585	
Other	393,175	
Total		48,291,635

Deferred Inflows of Resources represent deferred charges on refundings and lease revenue from the implementation of GASB 87 which do not provide current financial resources and therefore are not reported in the funds.

Deferred Charge on Refunding - Outflows	42,355	
Deferred Charge on Refunding - Inflows	(30,015)	12,340

The net pension/OPEB liabilities are not due and payable in the current period; therefore, the liabilities (asset) and related deferred inflows/outflows are not reported in governmental funds:

Net Pension Asset	2,316,531	
Net OPEB Asset	19,385,245	
Deferred Outflows - Pension	23,475,057	
Deferred Outflows - OPEB	345,555	
Deferred Inflows - Pension	(66,948,789)	
Deferred Inflows - OPEB	(20,077,503)	
Net Pension Liability	(54,614,521)	(96,118,425)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Accrued Interest on Bonds	(52,826)	
Bonds	(21,402,876)	
Loans	(720,344)	
Long Term Contracts Payable	(21,523,825)	
Lease Payable	(1,499,141)	
Compensated absences	(10,096,430)	
Total		(55,295,442)

Net Position of Governmental Activities \$591,821,801

See accompanying notes to the basic financial statements

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Butler County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
Revenues				
Property Taxes	\$ 391,871	\$ 9,267,856	\$ 16,821,819	\$ 14,404,998
Sales Taxes	56,638,253	-	-	-
Other Local Taxes	-	-	-	-
Charges for Services	29,953,729	33,187	8,734	-
Licenses and Permits	3,260,115	-	-	-
Fines and Forfeitures	1,839,782	-	-	-
Intergovernmental	15,505,504	10,034,180	7,411,787	28,418,376
Special Assessments	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Investment Earnings	(17,097,421)	-	-	-
Lease Revenue	11,096	-	-	-
Lease Interest	39,504	-	-	-
Contributions and Donations	-	-	-	-
Other	1,173,491	147,665	24,823	549,298
Total Revenues	91,715,924	19,482,888	24,267,163	43,372,672
Expenditures				
Current:				
General Government:				
Legislative and Executive	33,720,586	-	-	-
Legislative and Executive - Intergovernmental	-	-	-	-
Judicial	16,486,584	-	-	-
Public Safety	50,486,645	-	-	-
Public Works	229,201	-	-	-
Public Works - Intergovernmental	-	-	-	-
Health	348,802	17,527,638	28,153,532	-
Health - Intergovernmental	-	-	-	-
Human Services	1,870,952	-	-	39,873,902
Human Services - Intergovernmental	-	-	-	-
Conservation and Recreation	564,097	-	-	-
Conservation and Recreation - Intergovernmental	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	413,961	-	-	-
Interest	25,915	-	-	-
Issuance Costs	-	-	-	-
Total Expenditures	104,146,743	17,527,638	28,153,532	39,873,902
Excess of Revenues Over (Under) Expenditures	(12,430,819)	1,955,250	(3,886,369)	3,498,770
Other Financing Sources (Uses):				
Inception of Lease	156,000	-	-	-
Transfers - In	-	-	-	811,232
Transfers - Out	(20,222,667)	-	-	-
Bonds Issued	-	-	-	-
Refunding Bond Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	(20,066,667)	-	-	811,232
Net Change in Fund Balance	(32,497,486)	1,955,250	(3,886,369)	4,310,002
Fund Balances at Beginning of Year	144,974,219	20,166,030	41,779,189	20,006,636
Fund Balances at End of Year	\$ 112,476,733	\$ 22,121,280	\$ 37,892,820	\$ 24,316,638

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	County ARPA Relief Fund	Non Major Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 9,363,244	\$ 50,249,788
-	-	-	56,638,253
-	-	7,309,860	7,309,860
-	-	18,327,279	48,322,929
-	-	1,014,181	4,274,296
-	-	2,407,611	4,247,393
-	12,884,887	52,097,174	126,351,908
-	-	1,914,047	1,914,047
13,236,993	-	-	13,236,993
-	669,592	488,088	(15,939,741)
-	-	130,634	141,730
-	-	60,841	100,345
-	-	516,865	516,865
3,130,359	-	1,130,705	6,156,341
<u>16,367,352</u>	<u>13,554,479</u>	<u>94,760,529</u>	<u>303,521,007</u>
-	37,763	3,530,445	37,288,794
6,819,551	-	-	6,819,551
-	-	2,614,456	19,101,040
-	263,948	13,945,967	64,696,560
-	-	25,794,836	26,024,037
15,899,842	3,000,000	21,892,310	40,792,152
-	-	50,000	46,079,972
-	645,526	-	645,526
-	-	28,651,736	70,396,590
-	5,200,000	-	5,200,000
-	-	1,886,096	2,450,193
-	3,750,000	-	3,750,000
-	-	1,474,242	1,474,242
-	-	5,839,610	6,253,571
-	-	566,188	592,103
78,450	-	53,500	131,950
<u>22,797,843</u>	<u>12,897,237</u>	<u>106,299,386</u>	<u>331,696,281</u>
<u>(6,430,491)</u>	<u>657,242</u>	<u>(11,538,857)</u>	<u>(28,175,274)</u>
-	-	-	156,000
4,000,000	-	22,135,812	26,947,044
(6,724,377)	-	-	(26,947,044)
7,520,869	-	6,589,131	14,110,000
-	-	2,730,000	2,730,000
-	-	(2,714,114)	(2,714,114)
<u>4,796,492</u>	<u>-</u>	<u>28,740,829</u>	<u>14,281,886</u>
(1,633,999)	657,242	17,201,972	(13,893,388)
<u>7,780,382</u>	<u>12,350</u>	<u>77,751,475</u>	<u>312,470,281</u>
<u>\$ 6,146,383</u>	<u>\$ 669,592</u>	<u>\$ 94,953,447</u>	<u>\$ 298,576,893</u>

Butler 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, 2022

Net Change in Fund Balances - Total Governmental Funds		(\$13,893,388)
Amounts reported for governmental activities in the statement of activities are different because:		
Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. In the current period, these amounts are:		
Capital Asset Additions	6,171,289	
Current Year Depreciation	<u>(9,002,126)</u>	
		(2,830,837)
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.		
Loss on Disposal of Capital Assets		(50,139)
Because some revenues will not be collected for several months after the County's year end, they are not considered "available" revenues and are deferred in the governmental funds.		
Delinquent Property Taxes	931,036	
Sales Taxes	283,518	
Due From Other Governments	4,967,828	
Other Local Taxes	(101,328)	
Special Assessments	(5,188)	
Charges for Services	(317,437)	
Fines and Forfeitures	668	
Other	(2,008,006)	
Interest Revenue	<u>(355,718)</u>	
		3,395,373
Some capital assets were financed through leases. In governmental funds, a lease arrangement is considered a source of financing, but in the statement of net assets, the lease obligation is reported as a liability.		
		(156,000)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Bond principal retirement	5,508,000	
Special assessment principal retirement	207,320	
Payment to Bond Escrow Agent	2,714,114	
Lease payable retirement	413,961	
Loan principal retirement	<u>124,290</u>	
		8,967,685
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds:		
Accrued Interest	3,432	
Amortization of Gain/Loss on Refunding	8,563	
Amortization of Bond Premiums/Discounts	<u>75,593</u>	
Total		87,588
Bond Proceeds are reported as other financing sources in governmental funds and thus contribute to the change in fund balances. In the government-wide statements, however issuing debt increases long-term liabilities in the statement of net position and does not affect the statement of activities.		
Bonds Proceeds		(16,840,000)
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	11,720,602	
OPEB	<u>102,052</u>	
Total		11,822,654
Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability (asset) are reported as pension expense in the statement of activities.		
Pension	8,365,978	
OPEB	<u>16,732,130</u>	
Total		25,098,108
Some items reported in the statement of activities do not require the expenditures in governmental funds. These activities consist of:		
Compensated Absences	(554,724)	
Long Term Contracts Payable	<u>8,832,965</u>	
		8,278,241
The internal service funds used by management to charge the costs of insurance to individual funds. The net revenue (expense) of the internal service funds are reported with governmental activities.		
		4,322,645
Change in Net Position of Governmental Activities		<u>\$28,201,930</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
General Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 16,004,000	\$ 4,000	\$ 4,075	\$ 75
Sales Taxes	50,500,000	50,500,000	56,267,902	5,767,902
Charges for Services	29,620,514	29,302,214	29,910,107	607,893
Licenses and Permits	2,418,050	2,418,050	3,260,115	842,065
Fines and Forfeitures	1,010,419	1,010,419	885,091	(125,328)
Intergovernmental	13,703,092	13,602,754	16,277,338	2,674,584
Investment Earnings	1,900,000	1,900,000	3,364,373	1,464,373
Other	1,402,050	1,199,650	1,178,705	(20,945)
Total Revenues	116,558,125	99,937,087	111,147,706	11,210,619
Expenditures:				
Current:				
General Government:				
Legislative and Executive	33,980,628	42,712,159	39,838,008	2,874,151
Judicial	16,741,089	17,832,235	17,057,719	774,516
Public Safety	50,451,158	54,264,289	52,703,918	1,560,371
Public Works	240,233	240,233	227,797	12,436
Health	973,057	973,057	973,057	-
Human Services	3,005,485	3,092,711	2,112,263	980,448
Conservation and Recreation	514,948	579,597	576,097	3,500
Debt Service:				
Principal Retirement	413,961	413,961	413,961	-
Interest	25,915	25,915	25,915	-
Total Expenditures	106,346,474	120,134,157	113,928,735	6,205,422
Excess of Revenues Over (Under) Expenditures	10,211,651	(20,197,070)	(2,781,029)	17,416,041
Other Financing Sources (Uses):				
Other Financing Sources	2,821,932	2,821,932	2,913,850	91,918
Advances - In	-	-	12,000	12,000
Advances - Out	(10,000,000)	(4,000,000)	(4,000,000)	-
Transfers - Out	(21,626,473)	(20,820,672)	(20,222,667)	598,005
Total Other Financing Sources (Uses)	(28,804,541)	(21,998,740)	(21,296,817)	701,923
Net Change in Fund Balance	(18,592,890)	(42,195,810)	(24,077,846)	18,117,964
Fund Balance at Beginning of Year	136,108,205	136,108,205	136,108,205	-
Prior Year Encumbrances Appropriated	6,238,244	6,238,244	6,238,244	-
Fund Balance at End of Year	\$ 123,753,559	\$ 100,150,639	\$ 118,268,603	\$ 18,117,964

See accompanying notes to the basic financial statements.

Butler County, Ohio
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
Mental Health and Addiction Recovery Services Board Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 9,303,071	\$ (206,729)
Charges for Services	73,080	145,658	33,187	(112,471)
Intergovernmental	7,701,649	7,701,649	9,421,970	1,720,321
Other	-	-	147,665	147,665
Total Revenues	<u>17,284,529</u>	<u>17,357,107</u>	<u>18,905,893</u>	<u>1,548,786</u>
Expenditures:				
Current:				
Health	<u>19,814,892</u>	<u>21,374,564</u>	<u>19,184,191</u>	<u>2,190,373</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,530,363)</u>	<u>(4,017,457)</u>	<u>(278,298)</u>	<u>3,739,159</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	180,630	180,630
Transfers - In	<u>110,000</u>	<u>110,000</u>	<u>-</u>	<u>(110,000)</u>
Total Other Financing Sources (Uses)	<u>110,000</u>	<u>110,000</u>	<u>180,630</u>	<u>70,630</u>
Net Change in Fund Balance	(2,420,363)	(3,907,457)	(97,668)	3,809,789
Fund Balance at Beginning of Year	19,059,678	19,059,678	19,059,678	-
Prior Year Encumbrances Appropriated	<u>1,262,761</u>	<u>1,262,761</u>	<u>1,262,761</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 17,902,076</u>	<u>\$ 16,414,982</u>	<u>\$ 20,224,771</u>	<u>\$ 3,809,789</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
Developmental Disabilities Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 16,800,000	\$ 16,800,000	\$ 16,813,802	\$ 13,802
Charges for Services	9,000	9,000	8,734	(266)
Intergovernmental	4,835,180	4,931,530	7,216,274	2,284,744
Other	-	-	21,642	21,642
Total Revenues	<u>21,644,180</u>	<u>21,740,530</u>	<u>24,060,452</u>	<u>2,319,922</u>
Expenditures:				
Current:				
Health	<u>30,999,758</u>	<u>32,693,244</u>	<u>29,688,089</u>	<u>3,005,155</u>
Excess of Revenues Over (Under) Expenditures	<u>(9,355,578)</u>	<u>(10,952,714)</u>	<u>(5,627,637)</u>	<u>5,325,077</u>
Other Financing Sources (Uses):				
Other Financing Sources	<u>180,000</u>	<u>180,000</u>	<u>69,228</u>	<u>(110,772)</u>
Net Change in Fund Balance	(9,175,578)	(10,772,714)	(5,558,409)	5,214,305
Fund Balance at Beginning of Year	38,708,519	38,708,519	38,708,519	-
Prior Year Encumbrances Appropriated	463,337	463,337	463,337	-
Fund Balance at End of Year	<u>\$ 29,996,278</u>	<u>\$ 28,399,142</u>	<u>\$ 33,613,447</u>	<u>\$ 5,214,305</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
Job and Family Services/Children Services Agency Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,750,000	\$ 13,750,000	\$ 14,459,420	\$ 709,420
Intergovernmental	30,214,169	27,347,700	27,554,420	206,720
Other	448,320	448,320	498,626	50,306
Total Revenues	<u>44,412,489</u>	<u>41,546,020</u>	<u>42,512,466</u>	<u>966,446</u>
Expenditures:				
Current:				
Human Services	49,841,756	46,492,674	41,731,862	4,760,812
Excess of Revenues Over (Under) Expenditures	<u>(5,429,267)</u>	<u>(4,946,654)</u>	<u>780,604</u>	<u>5,727,258</u>
Other Financing Sources (Uses):				
Other Financing Sources	246,075	246,075	282,749	36,674
Transfers - In	826,473	826,473	811,232	(15,241)
Total Other Financing Sources (Uses)	<u>1,072,548</u>	<u>1,072,548</u>	<u>1,093,981</u>	<u>21,433</u>
Net Change in Fund Balance	(4,356,719)	(3,874,106)	1,874,585	5,748,691
Fund Balance at Beginning of Year	17,663,792	17,663,792	17,663,792	-
Prior Year Encumbrances Appropriated	3,527,987	3,527,987	3,527,987	-
Fund Balance at End of Year	<u>\$ 16,835,060</u>	<u>\$ 17,317,673</u>	<u>\$ 23,066,364</u>	<u>\$ 5,748,691</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
Residential Incentive Districts and Tax Incremental Financings Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 13,086,771	\$ 13,124,537	\$ 13,188,259	\$ 63,722
Other	34,960	12,124	2,452,778	2,440,654
Total Revenues	<u>13,121,731</u>	<u>13,136,661</u>	<u>15,641,037</u>	<u>2,504,376</u>
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental	4,290,288	6,084,076	6,038,922	45,154
Public Works - Intergovernmental	10,260,546	25,354,245	22,753,117	2,601,128
Total Expenditures	<u>14,550,834</u>	<u>31,438,321</u>	<u>28,792,039</u>	<u>2,646,282</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,429,103)</u>	<u>(18,301,660)</u>	<u>(13,151,002)</u>	<u>5,150,658</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,000,000	4,000,000	3,963,646	(36,354)
Advances - In	-	4,000,000	4,000,000	-
Transfers - In	-	4,000,000	4,000,000	-
Transfers - Out	(2,607,667)	(6,858,201)	(6,724,377)	133,824
Bonds Issued	-	7,520,869	7,520,869	-
Total Other Financing Sources (Uses)	<u>(607,667)</u>	<u>12,662,668</u>	<u>12,760,138</u>	<u>97,470</u>
Net Change in Fund Balance	(2,036,770)	(5,638,992)	(390,864)	5,248,128
Fund Balance at Beginning of Year	9,391,626	9,391,626	9,391,626	-
Prior Year Encumbrances Appropriated	2,081,722	2,081,722	2,081,722	-
Fund Balance at End of Year	<u>\$ 9,436,578</u>	<u>\$ 5,834,356</u>	<u>\$ 11,082,484</u>	<u>\$ 5,248,128</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget and Actual (Budget Basis)
County ARPA Relief Fund
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 37,209,644	\$ 37,209,644	\$ 37,209,644	\$ -
Investment Earnings	-	-	669,592	669,592
Total Revenues	<u>37,209,644</u>	<u>37,209,644</u>	<u>37,879,236</u>	<u>669,592</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	-	37,763	37,763	-
Public Safety	24,614,118	41,261,355	594,762	40,666,593
Public Works - Intergovernmental	3,000,000	3,000,000	3,000,000	-
Health Services - Intergovernmental	645,526	645,526	645,526	-
Human Services - Intergovernmental	5,200,000	5,200,000	5,200,000	-
Conservation and Recreation - Intergovernmental	3,750,000	3,750,000	3,750,000	-
Total Expenditures	<u>37,209,644</u>	<u>53,894,644</u>	<u>13,228,051</u>	<u>40,666,593</u>
Excess of Revenues Over (Under) Expenditures	<u>-</u>	<u>(16,685,000)</u>	<u>24,651,185</u>	<u>41,336,185</u>
Net Change in Fund Balance	-	(16,685,000)	24,651,185	41,336,185
Fund Balance at Beginning of Year	37,221,994	37,221,994	37,221,994	-
Fund Balance at End of Year	<u>\$ 37,221,994</u>	<u>\$ 20,536,994</u>	<u>\$ 61,873,179</u>	<u>\$ 41,336,185</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 56,863,886	\$ 35,130,339	\$ 91,994,225	\$ 12,996,208
Cash and Cash Equivalents in Segregated Accounts	250	250	500	-
Cash and Cash Equivalents with Fiscal Agent	-	-	-	152,874
Receivables:				
Accounts	2,804,220	4,070,500	6,874,720	-
Special Assessments	265,010	20,928	285,938	-
Prepaid Items	64,846	41,302	106,148	683,122
Materials and Supplies Inventory	130,333	12,643	142,976	-
Total Current Assets	60,128,545	39,275,962	99,404,507	13,832,204
Noncurrent Assets				
Non-Depreciable Capital Assets	3,407,756	1,724,532	5,132,288	-
Depreciable Capital Assets	178,930,985	102,430,055	281,361,040	-
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	4,000,000	1,300,000	5,300,000	-
Net Pension Asset	102,957	51,481	154,438	-
Net OPEB Asset	861,565	430,784	1,292,349	-
Total Noncurrent Assets	187,303,263	105,936,852	293,240,115	-
Total Assets	247,431,808	145,212,814	392,644,622	13,832,204
Deferred Outflows of Resources				
Deferred Charges on Refunding	24,175	70,929	95,104	-
Pension	1,048,576	521,665	1,570,241	-
OPEB	15,358	7,679	23,037	-
Total Deferred Outflows of Resources	1,088,109	600,273	1,688,382	-
Liabilities				
Current Liabilities				
Accounts Payable	661,406	217,144	878,550	438
Contracts Payable	1,063,519	782,911	1,846,430	1,175
Accrued Wages and Benefits Payable	194,975	78,864	273,839	3,882
Employee Benefits Payable	37,290	14,126	51,416	1,117
Due to Other Funds	261	174	435	-
Due to Other Governments	135,836	1,310,163	1,445,999	839
Accrued Interest Payable	311,008	42,657	353,665	-
General Obligation Bonds Payable	73,310	-	73,310	-
Revenue Bonds Payable	875,520	935,000	1,810,520	-
Judgement Bonds Payable	-	2,160,000	2,160,000	-
Loans Payable	1,003,430	753,415	1,756,845	-
Claims Payable	-	-	-	621,712
Compensated Absences Payable	168,135	76,700	244,835	6,657
Total Current Liabilities	4,524,690	6,371,154	10,895,844	635,820
Noncurrent Liabilities				
Claims Payable	-	-	-	400,814
Compensated Absences Payable	305,467	135,372	440,839	5,401
General Obligation Bonds Payable	2,886,960	-	2,886,960	-
Revenue Bonds Payable	3,560,022	2,273,349	5,833,371	-
Judgement Bonds Payable	-	7,190,000	7,190,000	-
Loans Payable	12,449,729	5,693,734	18,143,463	-
Net Pension Liability	2,427,308	1,213,658	3,640,966	-
Total Noncurrent Liabilities	21,629,486	16,506,113	38,135,599	406,215
Total Liabilities	26,154,176	22,877,267	49,031,443	1,042,035
Deferred Inflows of Resources				
Pension	2,975,647	1,487,751	4,463,398	-
OPEB	892,333	446,167	1,338,500	-
Total Deferred Inflows of Resources	3,867,980	1,933,918	5,801,898	-
Net Position				
Net Investment in Capital Assets	160,654,667	84,566,272	245,220,939	-
Restricted for:				
Replacement and Improvement	4,000,000	1,300,000	5,300,000	-
Pension and OPEB	94,419	44,662	139,081	-
Unrestricted	53,748,675	35,090,968	88,839,643	12,790,169
Total Net Position	\$ 218,497,761	\$ 121,001,902	\$ 339,499,663	\$ 12,790,169

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Revenues,
Expenses and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues:				
Charges for Services	\$ 20,779,104	\$ 23,613,610	\$ 44,392,714	\$ 24,889,125
Other Operating Revenues	266,613	1,322	267,935	266,270
Total Operating Revenues	21,045,717	23,614,932	44,660,649	25,155,395
Operating Expenses:				
Personal Services	3,281,295	1,397,653	4,678,948	84,160
Contractual Services	3,978,791	11,243,931	15,222,722	19,588,049
Claims and Judgments	-	-	-	1,354,396
Materials and Supplies	2,058,923	686,976	2,745,899	1,144
Depreciation and Amortization Expense	10,196,114	8,142,482	18,338,596	-
Other	477,226	389,247	866,473	-
Total Operating Expenses	19,992,349	21,860,289	41,852,638	21,027,749
Operating Income (Loss)	1,053,368	1,754,643	2,808,011	4,127,646
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	170,566	94,278	264,844	193,275
Investment Earnings	-	-	-	1,724
Interest	(561,286)	(705,603)	(1,266,889)	-
Total Non-Operating Revenues (Expenses)	(390,720)	(611,325)	(1,002,045)	194,999
Income (Loss) Before Contributions	662,648	1,143,318	1,805,966	4,322,645
Capital Contributions	9,668,828	8,411,825	18,080,653	-
Change in Net Position	10,331,476	9,555,143	19,886,619	4,322,645
Net Position at Beginning of Year	208,166,285	111,446,759	319,613,044	8,467,524
Net Position at End of Year	\$ 218,497,761	\$ 121,001,902	\$ 339,499,663	\$ 12,790,169

See accompanying notes to the basic financial statements

Butler County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	<u>Business-type Activities - Enterprise Funds</u>			Governmental Activities - Internal Service Funds
	<u>Sewer</u>	<u>Water</u>	<u>Totals</u>	
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>				
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$ 20,576,782	\$ 22,625,977	\$ 43,202,759	\$ -
Cash Received from Other Operating Sources	-	-	-	266,270
Cash Paid to Suppliers	(5,041,650)	(11,457,732)	(16,499,382)	(20,274,727)
Cash Paid to Employees	(5,426,813)	(2,263,897)	(7,690,710)	(113,333)
Cash Received from Interfund Services Provided	-	-	-	24,889,125
Other Operating Revenues	266,613	1,322	267,935	-
Other Operating Expenses	(477,226)	(389,247)	(866,473)	-
Other Non-Operating Revenues	170,566	633,230	803,796	193,275
Cash Paid for Claims	-	-	-	(3,735,784)
Net Cash Provided by Operating Activities	<u>10,068,272</u>	<u>9,149,653</u>	<u>19,217,925</u>	<u>1,224,826</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Principal Paid on Loans	(968,193)	(735,010)	(1,703,203)	-
Interest Paid on Loans	(415,225)	(103,771)	(518,996)	-
Interest Paid on General Obligation Bonds	(131,423)	-	(131,423)	-
Principal Paid on General Obligation Bonds	(70,250)	-	(70,250)	-
Interest and Fiscal Charges on Revenue Bonds	(223,047)	(190,475)	(413,522)	-
Principal Paid on Revenue Bonds	(832,150)	(940,000)	(1,772,150)	-
Interest Paid on Judgement Bonds	-	(587,125)	(587,125)	-
Principal Paid on Judgement Bonds	-	(1,925,000)	(1,925,000)	-
Acquisition and Construction of Capital Assets	(3,134,461)	(2,689,250)	(5,823,711)	-
Cash Received from Special Assessments	23,752	15,729	39,481	-
Capital Contributions by Customers	5,956,552	3,920,656	9,877,208	-
Net Cash Used for Capital and Related Financing Activities	<u>205,555</u>	<u>(3,234,246)</u>	<u>(3,028,691)</u>	<u>-</u>
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	-	1,724
Net Increase(decrease) in Cash and Cash Equivalents	10,273,827	5,915,407	16,189,234	1,226,550
Cash and Cash Equivalents at Beginning of Year	<u>50,590,309</u>	<u>30,515,182</u>	<u>81,105,491</u>	<u>11,922,532</u>
Cash and Cash Equivalents at End of Year	<u>\$ 60,864,136</u>	<u>\$ 36,430,589</u>	<u>\$ 97,294,725</u>	<u>\$ 13,149,082</u>

(continued)

Butler County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022 (Continued)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Totals	
Reconciliation of Operating Income (Loss) to Net Income				
<u>Cash Provided by Operating Activities:</u>				
Operating Income (Loss)	\$ 1,053,368	\$ 1,754,643	\$ 2,808,011	\$ 4,127,646
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation and Amortization	10,196,114	8,142,482	18,338,596	-
Other Non-Operating Revenues	170,566	633,230	803,796	193,275
<u>(Increase)Decrease in Assets</u>				
Accounts Receivable	(202,322)	(852,148)	(1,054,470)	-
Prepaid Items	-	-	-	(683,105)
Net Pension Asset	(11,753)	(5,877)	(17,630)	-
Net OPEB Asset	12,488	6,244	18,732	-
Deferred Outflows Pension	917,419	458,258	1,375,677	-
Deferred Outflows OPEB	331,526	165,731	497,257	-
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	289,872	142,277	432,149	(474)
Contracts Payable	690,274	(127,296)	562,978	(1,629)
Accrued Wages and Benefits Payable	23,813	4,625	28,438	(5,495)
Compensated Absences Payable	3,729	(51,168)	(47,439)	(22,004)
Due to Other Funds	(36)	(24)	(60)	-
Due to Other Governments	18,376	459,028	477,404	(1,478)
Payroll Withholdings	1,639	(49)	1,590	(522)
Deferred Inflows Pension	(1,983,772)	(829,021)	(2,812,793)	-
Deferred Inflows OPEB	(1,303,571)	(546,070)	(1,849,641)	-
Net Pension Liability	(139,458)	(69,727)	(209,185)	-
Claims Payable	-	-	-	(2,381,388)
Decrease in Refundable Deposits	-	(135,485)	(135,485)	-
Total Adjustments	9,014,904	7,395,010	16,427,544	(2,902,820)
Net Cash Provided by Operating Activities	\$ 10,068,272	\$ 9,149,653	\$ 19,217,925	\$ 1,224,826

Non-Cash capital and related financing activities:

Capital Contributions from Customers of \$70,092 for the Sewer Fund
Capital Contributions from Customers of \$46,327 for the Water Fund
Developers during the year donated \$3,764,925 of sewer lines to the Sewer fund.
Developers during the year donated \$3,998,544 of water lines to the Water fund.
The Sewer Fund has contracts payable for capital assets in the amount of \$859,278
The Water Fund has contracts payable for capital assets in the amount of \$653,746

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	<u>Total</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 28,055,533
Cash and Cash Equivalents in Segregated Accounts	3,463,561
Property Taxes Receivable	472,184,849
Revenue in Lieu of Taxes Receivable	45,467,841
Special Assessments Receivable	76,190,849
Due from Other Governments	10,422,280
Total Assets	<u>635,784,913</u>
Liabilities	
Accounts Payable and Other Liabilities	3,992,235
Due to Other Governments	30,241,381
Total Liabilities	<u>34,233,616</u>
Deferred Inflows of Resources	
Property Taxes not Levied to Finance the Current Year Operations	459,815,635
Payment in Lieu of Taxes not Levied to Finance Current Year Operations	45,467,841
Total Deferred Inflows of Resources	<u>505,283,476</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 96,267,821</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	<u>Total</u>
Additions	
Intergovernmental	\$ 32,201,529
Amounts Received as Fiscal Agent	16,588,724
Licenses, Permits and Fees for Other Governments	1,646,522
Fines and Forfeitures for Other Governments	144,700,003
Property Tax Collections for Other Governments	421,925,162
Payments in Lieu of Taxes Collections for Other Governments	54,208,819
Special Assessment Collections for Other Governments	9,619,995
Sheriff Sale Collections for Other Governments	6,022,855
Amounts Received for Others	51,654
Miscellaneous	2,377,415
Total Additions	<u>689,342,678</u>
Deductions	
Distributions of State Funds to Other Governments	32,184,795
Fines and Forfeitures Distributions to Other Governments	294,300
Property Taxes Distributions for Other Governments	415,772,011
Payments in Lieu of Taxes Distributions for Other Governments	54,246,556
Special Assessment Distributions to Other Governments	10,239,290
Distributions to the State of Ohio	135,281,426
Distributions to Other Governments	3,977
Distributions to Individuals	18,816,944
Distributions as Fiscal Agent	17,670,959
Miscellaneous	2,077,369
Total Deductions	<u>686,587,627</u>
Change in Net Position	2,755,051
Net Position Beginning of Year - Restated (see note 3)	<u>93,512,770</u>
Net Position End of Year	<u><u>\$ 96,267,821</u></u>

See accompanying notes to the basic financial statements

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 – REPORTING ENTITY

REPORTING ENTITY

Butler County, Ohio (The County) was created in 1803. The County is governed by a board of three commissioners elected by the voters of the County. The County Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. Other elected officials include the Auditor, Treasurer, Recorder, Sheriff, Coroner, Clerk of Courts, Prosecutor, Engineer, twelve Common Pleas Court Judges and three County Court Judges.

The services provided by the above officials and their departments comprise the primary governmental unit of the County. They have therefore been included as part of the reporting entity.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure that the financial statements of the County are not misleading. The primary government consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Butler County, this includes the Board of Developmental Disabilities, the Job and Family Services/Children Services Agency, the Mental Health and Addiction Recovery Services, the Veterans Service Board, the Board of Elections, Emergency Management Agency, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units also include organizations that are fiscally dependent on the County, in that the County approves the organizations budget, the issuance of its debt, or the levying of its taxes and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

Discretely Presented Component Units

The component units column in the entity-wide financial statements identify the financial data of the County's component units, Butler County Land Reutilization Corporation, Liberty Community Authority, Butler County Port Authority and the Butler County Convention and Visitors Bureau. They are reported separately to emphasize that they are legally separate from the County.

Butler County Land Reutilization Corporation

The Butler County Land Reutilization Corporation was created by resolution of the County Commissioners and organized under chapter 1724 of the Revised Code to act on behalf and cooperate with the county in exercising the powers and performing the duties of the county under chapter 5722 of the Ohio Revised Code. The purpose of the organization is to reduce the existence of nonproductive land within Butler County. The corporation takes title of nonproductive properties and gives them to the requesting cities participating in the program. The cities will improve the properties and return them to a revenue generating status or devote them to public purpose.

The Butler County Commissioners and Butler County Treasurer comprise the voting majority of the land reutilization corporation. Because the County makes up a voting majority of the board, the County is able to impose its will on the operations of the Land Bank. The component unit column of the financial statements identifies the financial data of the discretely presented component unit. It is reported separately to emphasize that it is legally separate from the County. Separately issued financial statements can be obtained from the Butler County Treasurer, 315 High Street, 10th floor, Hamilton, Ohio 45011. Disclosures can be found in Note 24.

BUTLER COUNTY, OHIO
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Liberty Community Authority

The Liberty Community Authority (the "Authority") is a community authority created pursuant to Chapter 349 of the Ohio Revised Code (ORC). Liberty Center Holdings, LLC (the Developer) filed a petition for creation of the Authority with the Butler County Commissioners. The petition was accepted on August 22, 2013. The Authority was organized as a body corporate for the purpose of fostering development of a mixed use retail space known as Liberty Center located in Butler County.

The Butler County Commissioners appoint four of the seven voting members of the Liberty Community trustees. In addition, Butler County has agreed to pledge remaining TIF dollars to the repayment of the Liberty community issued OWDA loans. This pledge is a secondary source and will only be used if the Authority does not have sufficient revenues for payment. Because the County appoints a voting majority of the board and a financial benefit/burden relationship exists the Liberty Community Authority is being disclosed as a discretely presented component unit. Separately issued financial statements can be obtained from the Authority's Treasurer, 7100 Foundry Row, Suite 204, Liberty Township, Ohio 45069. Disclosures can be found in Note 25.

Butler County Port Authority

The Butler County Commissioners established the Butler County Port Authority pursuant to section 4582.22 of the Ohio Revised code in September of 2004. The Port authority is a body corporate and politic established to undertake various projects that would create or preserve jobs and employment opportunities within the County. The Port Authority Board consists of seven voting members of which four members must have businesses or places of employment within Butler County. The remaining three members of the board need not possess either of the preceding qualifications.

The Butler County Commissioners appoint four of the seven voting members of the Butler County Port Authority Board. In addition, Butler County entered into a contractual agreement to be the secondary payee on the Port Authority issued Bonds for the Liberty Center Project bonds. These bonds are being paid from Butler County TIF revenues. Because the County appoints a voting majority of the board and a financial benefit/burden relationship exists the Butler County Port Authority is being disclosed as a discretely presented component unit. Separately issued financial statements can be obtained from the Butler County Port Authority, 315 High Street, Hamilton, Ohio 45011. Disclosures can be found in Note 26.

Butler County Convention and Visitors Bureau

The Butler County Convention and Visitors Bureau was established to promote economic activity and development through tourism. The County Commissioners appoint fifteen members to serve on the Convention and Visitor Bureau Board. Nine of the Board members represent local community interests. Three members include representatives from existing Convention and Visitor Bureaus already established in the County. The remaining board members consist of a member from Butler County Metroparks, Butler County Chamber Caucus and a board member recommended by the Commissioners.

The County Commissioners passed a three-percent hotel excise tax in August of 2003 pursuant to the regulations in Ohio Revised Code 5739.09. The hotel tax collections are collected by Butler County and can only be distributed to a Convention and Visitor Bureau according to the statute. The County is responsible for the administration and allocation of the tax. Because the County appoints a voting majority of the board and a financial benefit/burden relationship exists the Butler County Convention and Visitors Bureau is being disclosed as a discretely presented component unit. Complete financial statements can be obtained from the Butler County Convention and Visitors Bureau, 8756 Union Centre Blvd., West Chester, Ohio 45069. Disclosures can be found in Note 27.

The County participates in the following jointly governed organizations, risk sharing pool, insurance purchasing pool and related organizations. These organizations are presented in Note 19 to the basic financial statements and are excluded from the accompanying financial statements except as noted.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Transportation Improvement District of Butler County
Ohio Kentucky Indiana Regional Council of Governments
Butler/Clermont/Warren Workforce Policy Board
Community-Based Correctional Facility
Southwest Ohio Council of Governments
County Risk Sharing Authority (CORSA)
Jefferson Health Plan
Regional Transit Authority (RTA)
Metroparks of Butler County
Twelfth District Court of Appeals

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County serves as fiscal agent, but the organizations are not considered a part of Butler County. Accordingly, the activity of the following districts and agencies are presented as custodial funds within the County's financial statements:

Butler County General Health District

The Board of Health is elected by a District Advisory Council comprised of a township trustees, mayors of participating municipalities, and a representative of the county commissioners which oversee the operation of the Health District. The Board adopts its own budget, which is subject to a compliance oriented review by the County. The District hires and fires its own staff, and operates autonomously from the County.

Butler County Soil and Water Conservation District

The Soil and Water Conservation District is statutorily created as a separate and distinct political subdivision of the state. The supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The supervisors adopt their own budget, authorize District expenditures, and do not tax or issue debt.

Metroparks of Butler County

The District Commissioners are appointed by the Probate Judge of the County. The Commissioners adopt their own budget, authorize expenditures, hire and fire staff, and do not rely on the County to finance deficits. The County is not financially accountable for the District nor is the District fiscally dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County.

Community-Based Correctional Facility

The Community-Based Correctional Facility serves Butler, Clermont, and Warren Counties. The Judicial Advisory Board includes at least one common pleas court judge from each county. The Community-Based Correctional Facility provides a wide range of programs addressing offender needs such as chemical dependency, education, employment, and family relationships.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Butler County have been prepared in conformity with the accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

BASIS OF PRESENTATION

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

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, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type 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 for goods and services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues that 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 governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

Fund Accounting

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Funds

Governmental funds are those through which most governmental functions of the County are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources.

Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities plus deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

General - This fund accounts for and reports the general operating revenues and expenditures of the County not recorded elsewhere. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of the State of Ohio.

BUTLER COUNTY, OHIO
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Mental Health and Addiction Recovery Services Board – This fund accounts for and reports the countywide tax levy along with various Federal, State and local funds restricted to provide mental health and addiction recovery services to all citizens of Butler County.

Developmental Disabilities - This fund accounts for and reports the countywide tax levy, federal and State grants restricted to pay the costs of services provided to local citizens with developmental disabilities.

Job and Family Services/Children Services Agency – This fund accounts for and reports the countywide tax levy along with various federal and State grants restricted to support children’s services, provide services to the local community for child adoption and foster care needs, provide public assistance to general relief recipients, pay their providers of medical assistance, and pay for certain public social services.

Residential Incentive Districts and Tax Incremental Financings – This fund accounts for and reports the countywide TIF/RID revenues and expenses restricted for development, construction, and maintenance of various development projects within Butler County.

County ARPA Relief Fund – This fund accounts for and reports the revenue received from the Federal Government for the American Rescue Plan Act of 2021 for expenses restricted to support recovery from the COVID-19 public health emergency.

The non-major governmental funds of the County account for grants and other resources, whose use is restricted, committed or assigned to a particular purpose.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The County maintains the following enterprise funds:

Sewer - This fund accounts and reports fees collected by Butler County Water and Sewer for the processing and disposal of sewage.

Water - This fund accounts and reports fees collected by Butler County Water and Sewer for providing water services to Butler County residents.

Internal Service Funds

Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County’s internal service funds report on health insurance programs for medical, dental and vision coverage, and workers compensation.

Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into classifications: pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. The County does not have any trust funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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The County's only fiduciary funds are custodial funds. The County's Custodial funds account for amounts collected and distributed on behalf of another government or organization. The County's custodial funds are primarily established to account for the collection and distribution of various taxes, receipts and fees to other local governments and to account for funds of the General Health District, Soil and Water Conservation District, Metroparks, and the Community-Based Correctional Facility.

MEASUREMENT FOCUS

Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and liabilities and deferred inflows of resources associated with the operation of the County are included on the statement of net position. The statement of activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities and deferred inflows generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (i.e. revenues and other financing sources) and uses (i.e. expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliations with brief explanations to better identify the relationships between the government-wide statements and the fund financial statements.

Like the government-wide statements, all proprietary and fiduciary funds are accounted for using a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of net position. In fiduciary funds, a liability to the beneficiaries of the fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities, other than those to beneficiaries are recognized using the economic resources measurement focus.

For proprietary funds, the statement of changes in fund net position presents increases (i.e. revenues) and decreases (i.e. expenses) in total net position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities. Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deductions from custodial funds.

BASIS OF ACCOUNTING

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows of resources, and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the sources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within 31 days of year-end.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Non-exchange transactions, in which the County receives value without directly giving equal value in return, includes sales tax, property taxes, payments in lieu of taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurs (see Note 8). On an accrual basis, revenue from property taxes/revenue in lieu of taxes is recognized in the year for which the taxes are levied or would have been levied (see Note 7). Revenue from grants, entitlements, and donations are recognized in the year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when 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 specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: sales tax, state levied locally shared taxes (including gasoline tax and motor vehicle license tax), charges for services, licenses and permits, fines and forfeitures, grants, interest.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. The County recognizes unearned revenue for intergovernmental revenue from grants received before the eligibility requirements are met.

Payments in Lieu of Taxes

The County has entered into several Tax Increment Financing Agreements with developers. In order to encourage improvements, companies and home owners were granted a 100 percent, 30 year exemption from paying any property taxes on the new construction; however, payments in lieu of taxes are made to the County in an amount equal to the real property taxes that otherwise would have been due in that current year. Payments in lieu of taxes are collected through the real estate tax collection cycle. These payments are being used to finance public infrastructure improvements. Additional payments are made to Fairfield City School District, Lakota Local School District, and Ross Local School District since they are impacted by the exemption. A receivable for the amount of the payments estimated to be received in the next tax collection year has been recorded in the respective TIF funds with a corresponding credit to deferred inflows of resources – revenue in lieu of taxes. On a full accrual basis, the portion of collections relating to delinquencies will be reported as Payments in Lieu of Taxes revenue. While on the modified accrual basis, the revenue has been reported as deferred inflows – unavailable revenue.

Deferred Outflows/Inflows of Resources

In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for deferred charges on refunding, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 12 and 13.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include deferred charge on refunding, property taxes, payments in Lieu of taxes, pension, OPEB, leases and unavailable revenue. Property taxes and payments in Lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 operations. These amounts have been recorded as a deferred inflow on both the government-wide statement of net position and the governmental fund financial statements. The deferred inflow for leases is related to leases receivable and is being recognized as a lease revenue in a systematic and rational manner over the term of the lease.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County unavailable revenue includes delinquent property taxes, income taxes, special assessments and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balance to net position of governmental activities found on page 24. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position. (See Notes 12 and 13)

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

Cash and Cash Equivalents

Cash resources of the majority of individual funds are combined to form a pool of cash and investments, which is managed by the County Treasurer. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

During 2022, investments were limited to, StarOhio, Commercial Paper, Money Market Mutual Fund, Corporate Bonds, Municipal Bonds, Negotiable CD's, U.S. Treasury Notes and Federal Agency Securities. Investments, except for commercial paper and STAR Ohio, are reported at fair value which is based on quoted market prices. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. Note 6 provide a detailed disclosure regarding cash, cash equivalents and investments held by the County.

During 2022, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of 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 has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, Certain External Investment Pools and Pool Participants. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Under existing Ohio statutes all investment earnings are assigned to the general fund unless statutorily required to be credited to a specific fund. Investment Earnings credited to the general fund during 2022 amounted to \$5,443,512 which includes \$4,139,791 assigned from other County funds.

Statement of Cash Flows

Funds included within the Treasurer's cash management pool and investments in segregated accounts with original maturities of three months or less when purchased are considered to be cash equivalents.

Cash and Cash Equivalents in Segregated Accounts

The County has segregated bank accounts for monies held separate from the County's central bank account. These depository accounts are presented as "Cash and cash equivalents in segregated accounts".

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Cash and Cash Equivalents with Fiscal Agents

The Southwest Ohio Council of Governments is currently holding deposits that belong to the County which are represented by “Cash and cash equivalents with fiscal agents” on the statement of net position- government wide and also found on the fund financial statements in the developmental disabilities major fund.

The County also maintains cash with a fiscal agent at US Bank for the Liberty Community Authority backed OWDA loans as well as the Butler County Port Authority issued Liberty Center bonds. These dollars are held in escrow as secondary pledge for these pieces of debt. “Cash and cash equivalents with fiscal agents” can be found on the statement of net position- government wide and also found on the fund financial statements in the Bond Retirement-Debt Service Fund.

Butler County Developmental Disabilities provides health insurance to employees through the Jefferson Health Plan. The cash related to this insurance plan is represented by “Cash and cash equivalents with fiscal agents” on the combining statement of fund net position – internal service funds.

Inventories and Prepaid Items

On the government-wide financial statements inventories are presented at the lower of cost or fair value, on a first-in, first-out (FIFO) basis, and are expensed when used.

On fund financial statements, inventories of governmental funds are stated at cost while inventories of proprietary funds are stated at the lower of cost or fair value. For all funds, cost is determined on a first-in first-out basis. The cost of inventory items is recorded as expenditures in the governmental fund types when consumed. Inventories of the enterprise funds are expensed when used. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items by using the consumption method.

Interfund Transactions

On fund financial statements, receivables and payables arising between funds for goods provided or services rendered, are classified as “due from other funds/due to other funds”. Long-term interfund loans are classified as “advances to/from other funds” and are classified as non-spendable fund balance which indicates that they are not in spendable form even though it is a component of net current assets. These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for any net residual amounts due between governmental and business type activities which are presented as internal balances.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies.

Restricted equity in pooled cash and cash equivalents in enterprise funds consist of Replacement and Improvement (R&I) Funds held by the Department of Water and Sewer that are restricted by bond covenants. The covenants state that transfers must be made into the R&I Funds monthly from the Water and Sewer operating funds until the time that the minimum cash balance of \$1,300,000 in the Water Fund and \$4,000,000 in the Sewer Fund is achieved. These dollars may be used to pay for replacements and improvements to assets in the Water and Sewer systems. In addition, water customer deposits and amounts held in trust by the pension and OPEB plans for future benefits are presented as Restricted Assets: Equity in pooled cash and cash equivalents. Restricted assets in the enterprise funds also represent amounts held in trust by the pension and OPEB plans for future benefits.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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Capital Assets

Capital assets, which include intangible assets (e.g. water rights, easements and internally generated software) property, plant equipment and infrastructure assets (e.g. roads, bridges and culverts), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets used by the enterprise funds are also reported in the respective funds.

The County defines capital assets as assets with an initial individual cost of more than \$15,000 (amount not rounded) and an estimated useful life of one year or any asset with an estimated useful life in excess of ten or more years. Such assets (except for intangible right-to-use lease assets which are discussed below) are recorded at historical cost or estimated historical cost, if purchased or constructed.

Donated capital assets are recorded at estimated acquisition value at the date of donation. For certain assets estimates were calculated by indexing estimated current costs back to the year of acquisition. The costs of normal maintenance and repairs that do not add to the value of the asset, or do not materially extend the useful life of the asset are not capitalized.

All reported capital assets except for land and easements, construction in process, and infrastructure are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets.

Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Useful Lives</u>
Land and Building Improvements	10 - 60 years
Furniture, Fixtures and Equipment	3 - 30 years
Vehicles	7 - 10 years
Intangible Right to Use Buildings	3-7 years
Water Right Contracts	20 years
Water and Sewer Mains	40 years

The County is reporting intangible right to use assets related to land for hanger leases at the Butler County Airport. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

Infrastructure assets under GASB Statement No. 34 do not need to be depreciated. The County has chosen to apply the modified approach for reporting infrastructure assets. All infrastructure items including roads, bridges, and culverts are reported. Under the modified approach, the County has developed an asset management system that:

1. Keeps an up-to-date inventory of eligible infrastructure assets,
2. Performs a conditional assessment of those eligible infrastructure assets at least every three years, using a consistent measurement scale and,
3. Estimates each year the annual amount to maintain and preserve those assets at the condition level established and disclosed by the government.

The County documents that the eligible infrastructure assets are being maintained at a level equal to or above the condition level established by the County. Condition appraisals are performed every three years for bridges, roads, and culverts in accordance with the Butler County capital asset policy.

When using the modified approach, expenditures to extend the life of infrastructure assets are charged to expense, while expenditures for additions and improvements to infrastructure assets are capitalized.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Compensated Absences

Vacation and compensatory benefits are accrued as a liability as the benefits are earned if the employee's right to receive compensation is attributable to services already rendered and it is probable that the employer will compensate employees for the benefits through time off or some other means. Sick leave benefits are accrued as a liability based on the termination method. An accrual for sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditures to the extent that payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the "Matured Compensated Absences Payable" in the fund from which the employees will be paid.

The entire compensated absence liability is reported on the government-wide financial statements, the non-current portion of the liability is not reported in governmental funds. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

Accrued Liabilities and Long-term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary funds are reported on the proprietary 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, claims and judgments, and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are normally due for payment during the current year. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits. Bonds, leases and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Pensions/Other Postemployment Benefits (OPEB)

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

Fund Balance

Fund balance is divided into five classifications based primarily on the extent of which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The classifications are as follows:

Non-spendable- The non-spendable fund balance classification includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The non-spendable fund balances include prepaid items, materials and supplies inventory, long-term interfund loans, developmental disabilities trust and unclaimed monies.

Restricted- The restricted fund balance classification includes amounts that have constraints placed on the use of resources that are either externally imposed by creditors such as through debt covenants, grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions.

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

Assigned- The assigned fund balance classification is intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned amounts represent intended uses established by the County Commissioners or a County Official delegated that authority by resolution or by State Statute. In the general fund, assigned amounts represent encumbered amounts for outstanding obligations. State statute authorizes the fiscal officer to assign fund balance for purchases on order provided such amounts have been lawfully appropriated.

Unassigned- The unassigned fund balance classification is intended for the General Fund and includes all spendable amounts not contained in the other classifications. In non major governmental funds, the unassigned fund balance classification is used only to report a deficit fund balance.

The County applies restricted resources first when expenditures are incurred for the purpose 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 classification could be used.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvements of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of non major governments.

Net position restricted for other purposes primarily include funds for the operation of recording fees, tax assessment and collections; services provided by Butler County courts; law enforcement and other public safety services; animal licensing and control; and human services to support victim assistance programs.

The County applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position are available. The County's sewer and water enterprise funds have restricted net position relative to those resources necessary to comply with various covenants of bond financing agreements. Additionally, restricted net position for Pension and OPEB plans represent the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows.

Operating Revenues and Expenses

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 wastewater treatment, water distribution, and self-insurance. Operating expenses are necessary costs incurred to provide the good or service that are the primary activity of the fund. Revenues and expenses that do not meet these criteria are considered non-operating revenues and expenses and are reported as such. All revenues of the department of Water and Sewer are used as security for revenue bonds issued.

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Leases

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

Lessee – At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor - At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets, from grants, outside contributions of resources restricted to capital acquisition and construction, and system capacity charges.

Internal Activity

Transfers within governmental activities are eliminated on the government-wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures or 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 or uses in governmental funds. Repayments from funds responsible for particular expenditures or expenses to the funds that initially paid for them are not presented on the financial statements.

Bond Premiums and Discounts

On the government-wide financial statements (and in the enterprise funds), bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line (bonds outstanding) method, which approximates the effective interest method. Bond premiums/discounts are presented as additions/reductions to the face amount of bonds payable. On the governmental fund financial statements, premiums and discounts are recognized in the period in which the debt is issued.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

BUTLER COUNTY, OHIO
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Budgets

All funds, except custodial funds, are legally required to be budgeted and appropriated. 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 tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department, and object level.

Estimated Resources

The certificate of estimated resources may be amended during the year if the County Auditor identifies projected increases or decreases in revenue. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources that was in effect at the time the final appropriations were passed by the County Commissioners.

Appropriations

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year including all supplemental appropriations.

BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

The statement of revenues, expenditures, and changes in fund balance – budget and actual (budget basis) for the general and major special revenue funds are presented on the budget basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year-end encumbrances are treated as expenditures (budget basis) rather than restricted, committed or assigned fund balance (GAAP basis).
4. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).
5. Investments are reported at fair value (GAAP basis) rather than cost (budget basis).

Adjustments necessary to convert the results of operations at the end of the year on the budget basis to the GAAP basis are as follows:

BUTLER COUNTY, OHIO
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	Net Change in Fund Balance					
	General	Mental Health and Addiction Recovery	Developmental Disabilities	Job and Family Services/Children Services Agency	Residential Incentive Districts and Tax Incremental Financing	County ARPA Relief Fund
		Services Board				
GAAP Basis	\$ (32,497,486)	\$ 1,955,250	\$ (3,886,369)	\$ 4,310,002	\$ (1,633,999)	\$ 657,242
Revenue Accruals	1,804,613	(430,939)	(88,968)	(608,637)	3,237,331	24,324,757
Expenditure Accruals	(220,303)	(344,799)	(671,914)	819,429	(3,429,625)	263,948
Encumbrances	(9,561,689)	(1,311,754)	(862,643)	(2,677,389)	(2,564,571)	(594,762)
2021 increase in Fair Value of Investments	(1,945,439)	-	-	-	-	-
2022 Decrease in Fair Value of Investments	22,540,933	-	-	-	-	-
2021 Custodial Fund Allocation	1,743,147	269,021	748,111	622,307	-	-
2022 Custodial Fund Allocation	(1,953,622)	(234,447)	(796,626)	(591,127)	-	-
Advances In	12,000	-	-	-	4,000,000	-
Advances Out	(4,000,000)	-	-	-	-	-
Budget Basis	\$ (24,077,846)	\$ (97,668)	\$ (5,558,409)	\$ 1,874,585	\$ (390,864)	\$ 24,651,185

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES AND RESTATEMENT OF FUND BALANCES AND NET POSITION

For fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, Leases and related guidance from (GASB) Implementation Guide No. 2019-3, Leases. The County also implemented GASB Statement No. 91, Conduit Debt Obligations, GASB Statement No. 92, Omnibus 2020, GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, and Implementation Guide No. 2020-1.

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$8,760,050 in leases receivable at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by the deferred inflows related to leases. The County also recognized \$1,757,102 in governmental activities in leases payable at January 1, 2022; however, this entire amount was offset by the intangible asset, right to use lease - buildings.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87, GASB 91 and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

The County is restating custodial funds due to Special Assessments Distributions to Other Governments being overstated for 2022 by \$76,804,446.

	Custodial Funds
Net Position, December 31, 2021	\$ 16,708,324
Due to Other Governments	76,804,446
Restated Net Position, December 31, 2021	<u>\$ 93,512,770</u>

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 4 – FUND BALANCE

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

Fund Balances	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family / Children Services Agency	Residential Incentive Districts and Tax Incremental Financings	County ARPA Relief	Non Major Governmental Funds	Total
Nonspendable								
Prepaid Items	\$ 387,476	\$ 50,000	\$ 93,007	\$ 19,820	\$ -	\$ -	\$ 135,717	\$ 686,020
Materials and Supplies	140,055	1,206	5,115	14,010	-	-	1,070,666	1,231,052
Interfund Loans	4,222,720	-	-	-	-	-	-	4,222,720
Unclaimed Monies	1,963,099	-	-	-	-	-	-	1,963,099
Developmental Disabilities Trust	-	-	-	-	-	-	837,663	837,663
Total Nonspendable	6,713,350	51,206	98,122	33,830	-	-	2,044,046	8,940,554
Restricted for								
Mental Health and Addiction Recovery Services Board	-	22,070,074	-	-	-	-	-	22,070,074
Developmental Disabilities	-	-	37,794,698	-	-	-	-	37,794,698
Job and Family/Children Services	-	-	-	24,282,808	-	-	-	24,282,808
Residential Incentive Districts and Tax Incremental Financing	-	-	-	-	6,146,383	-	-	6,146,383
County ARPA Relief Fund	-	-	-	-	-	669,592	-	669,592
Elderly Services	-	-	-	-	-	-	9,740,146	9,740,146
Motor Vehicle	-	-	-	-	-	-	17,669,794	17,669,794
Public Works	-	-	-	-	-	-	18,796,762	18,796,762
Real Estate Assessment	-	-	-	-	-	-	4,235,928	4,235,928
Legislative and Executive	-	-	-	-	-	-	2,729,343	2,729,343
Child Support Enforcement Agency	-	-	-	-	-	-	5,542,202	5,542,202
Public Safety	-	-	-	-	-	-	8,810,358	8,810,358
Judicial	-	-	-	-	-	-	5,721,058	5,721,058
Other Purposes	-	-	-	-	-	-	4,663,810	4,663,810
Total Restricted	-	22,070,074	37,794,698	24,282,808	6,146,383	669,592	77,909,401	168,872,956
Assigned								
Purchases on Order - Material/Supplies	797,148	-	-	-	-	-	-	797,148
Purchases on Order - Contract Services	4,986,188	-	-	-	-	-	-	4,986,188
Purchases on Order - Other	454,908	-	-	-	-	-	-	454,908
Capital Projects	-	-	-	-	-	-	15,000,000	15,000,000
Total Assigned	6,238,244	-	-	-	-	-	15,000,000	21,238,244
Unassigned (Deficit)	99,525,139	-	-	-	-	-	-	99,525,139
Total Fund Balance	\$ 112,476,733	\$ 22,121,280	\$ 37,892,820	\$ 24,316,638	\$ 6,146,383	\$ 669,592	\$ 94,953,447	\$ 298,576,893

In addition to the above fund balance constraints, the County has a General Fund budget stabilization arrangement that does not meet the criteria to be classified as restricted or committed. Pursuant to Ohio Revised Code 5705.13, the County established a budget stabilization by resolution to provide options to stabilize against cyclical changes in revenues and expenditures. Expenditures of a recurring nature are not addressed as through the use of this arrangement. The balance in the reserve at December 31, 2022 is \$15,000,000.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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NOTE 5– ACCOUNTABILITY

At year-end the Jefferson Health Plan internal service fund had a deficit fund balance of \$418,116. This deficit is the result of increased claims payable and rising health care costs. Management is currently analyzing the internal service operations to determine appropriate steps to alleviate the deficit.

NOTE 6– DEPOSITS AND INVESTMENTS

CASH

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the fair 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 the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:

BUTLER COUNTY, OHIO
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- a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
 11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
 12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

DEPOSITS

Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the county and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

INVESTMENTS

As of December 31, 2022, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poors Rating	Percent of Total Investments
Investments Not Measured At Fair Value				
Star Ohio	\$ 42,718,070	Less than three years	NA	9.8%
Amortized Cost				
Commercial Paper	36,946,286	Less than one year	A-1	8.5%
Fair Value-Level One Inputs				
Money Market Mutual Fund	113,416	Less than three years	NA	0.1%
Fair Value-Level Two Inputs				
Corporate Bonds	38,155,844	Less than one year	AA	8.8%
Municipal Bonds	11,850,950	More than five years	AA	2.7%
Negotiable CD's	4,248,908	Less than five years	AA+	0.9%
U.S. Treasury Note	96,284,688	Less than three years	AA+	22.2%
Federal Agriculture Mortgage Corp	7,810,096	Less than three years	AA+	1.8%
Federal Farm Credit Bank Bonds	62,426,279	Less than five years	AA+	14.4%
Federal Home Loan Mortgage Corporation Bonds	34,627,766	Less than five years	AA+	8.0%
Federal Home Loan Bank Bonds	70,903,976	Less than five years	AA+	16.3%
Government Sponsored Enterprises Fannie Mae/Freddie Mac	28,254,623	Less than five years	AA+	6.5%
Total Fair Value - Level Two Inputs	<u>354,563,130</u>			
Total Investments	<u>\$ 434,340,902</u>			

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the county's recurring fair value measurements as of December 31, 2022. The county's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

Interest rate risk arises because fixed-income securities will increase or decrease in fair value as interest rates fluctuate during the life of such securities. If held to maturity, fixed income securities owned by the County will pay the face value (par value). The investment policy restricts the Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless they are matched to a specific future obligation of the county, and approved by the Investment Advisory Committee.

Credit risk refers to the risk of default of principal or interest. Investment assets currently owned by the County are listed in the table above. All issues are currently rated AA+ and AA by Standards and Poor's and Aaa by Moody's with the exception of the commercial paper. All commercial paper issues have a minimum credit rating of A-1 by Standard and Poor's and P-1 by Moody's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The County's investment policy limits investments to those authorized by the State statute.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 7- PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2022 for real and public utility property taxes represents collections of 2021 taxes. 2022 real property taxes are levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$7.30 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2022 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 9,173,909,920
Public Utility Personal Property	628,706,540
Total	<u>\$ 9,802,616,460</u>

Ohio law prohibits taxation of property by all overlapping taxing authorities in excess of 10 mills per dollar of assessed value without a vote of the people. Presently, the County levies 1.92 mills of this 10-mill limit but chose to temporarily reduce the mills to zero for 2022 collections. In addition to the 1.92 mills, voted levies in the amount of 7.30 mills have been approved for the Developmental Disabilities Board, Mental Health & Addiction Recovery Services Board, Children Services Agency, and Senior Citizens Services. A summary of voted levies follows:

Purpose	Voter Levy Date	Authorized Rate	Rate Levied for Current Year		Final Levy Year
			R/A	C/I	
Developmental Disabilities Board	2000	1.50	1.01	1.26	Continuing
Developmental Disabilities Board	2004	1.00	0.80	0.84	Continuing
Mental Health Board	1985	0.50	0.19	0.29	2024
Mental Health Board	2006	1.00	0.81	0.84	2025
Children Services Agency	2008	2.00	1.61	1.68	2022
Senior Citizens	2010	1.30	1.05	1.09	2024
Total		<u>7.30</u>	<u>5.47</u>	<u>6.00</u>	

Ohio law provides for a reduction in the rates of voted levies to offset increased values resulting from a reappraisal of real property. Reduction factors are applied to authorized voted levies so that each levy yields the same amount of property taxes on carry-over property as in the year in which the levy was approved. Increases to voted levy revenues are restricted to assessments for new construction. The reduction factors are computed annually and applied separately for (R/A) residential/agricultural property and (C/I) commercial/industrial property.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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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 portions of the taxes collected. The collections and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real, public utility taxes, and outstanding delinquencies which were measurable as of December 31, 2022, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2023 operations is offset to deferred inflows of resources – property taxes.

On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

NOTE 8– PERMISSIVE SALES TAX

Vendor collections of the permissive sales tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

In 2022, \$56,638,253 of permissive sales tax revenue was recognized in the General Fund. The County's total sales tax rate was three-quarters of one percent (.75%).

NOTE 9– RECEIVABLES

Receivables at December 31, 2022, consisted of taxes, payments in lieu of taxes, accounts including unpaid utilities, intergovernmental receivables arising from grants, entitlements, and shared revenues, accrued interest, special assessments, loans, leases and interfund receivables. Loans receivable represent low-interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant Program. The Block Grant loans bear interest at annual rates between two and five percent. These loans are to be repaid over periods ranging from two to five years. The payments in lieu of taxes amount relates to dollars collected through real estate taxes that are marked for capital improvements in Butler County and tax incremental financing agreements. All receivables, except for delinquent property taxes and lease, are considered collectible in full, including water and sewer accounts receivable, which, if delinquent, may be certified and collected as a special assessment, subject to foreclosure for nonpayment. Delinquent special assessments at December 31, 2022 totaled \$118,211. The following are receivables expected to be collected in more than one year: Special Assessments \$3,712,162 and leases.

A summary of intergovernmental receivables follows:

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Governmental Activities	Amount
Public Assistance Grants	\$ 7,569,287
Motor Vehicle License Fee	3,944,517
Property Tax Rollbacks	3,839,206
CDBG and HOME Grants	3,781,405
Developmental Disabilities Board Grants	3,145,769
Mental Health and Addiction Recovery Board Grants	2,774,190
Children Services Grants	2,386,111
Sheriff Grants and Miscellaneous Revenue	2,376,188
Juvenile Rehabilitation Grants	1,936,485
Road Improvement Grants	1,702,130
Undivided Local Government	1,484,662
Casino Tax	1,324,017
Child Support Enforcement Grants	1,305,625
Indigent Attorney Reimbursement	1,133,785
12th District Court of Appeals Funding	1,047,499
Workforce Development Grants	997,169
Other	808,964
Common Pleas Court/Adult Probation Grants	559,438
Continuum of Care	546,316
Motor Vehicle Permissive	516,825
Transportation Improvement District Reimbursement	363,585
Total Governmental Activities	\$ 43,543,173
Custodial Activities	Amount
Library Local Government	\$ 5,968,560
Local Government	3,462,869
Motor Vehicle License Tax	971,945
Other	18,906
Total Custodial Funds	\$ 10,422,280

The County is reporting lease receivable of \$1,623,504 in the general fund and \$6,994,816 in the all other public works non major special revenue fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the interest method. For 2022, the County recognized lease revenue of \$11,096 and lease interest revenue of \$39,504 in the general fund and recognized lease revenue of \$130,634 and interest revenue of \$60,841 in the all other public works non major special revenue fund related to lease payments received. A description of the County's leasing arrangements is as follows:

The County has entered into lease agreements with Sprint and Verizon for space on County owned cell towers. The remaining leases are for leasing land for hanger space at the Butler County Airport. The varying years and terms for each lease are as follows:

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

<u>Company/Airport Hangar Number</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease Ending Date</u>	<u>Payment Method</u>
Sprint	2021	29	2050	Monthly
Verizon	2021	35	2056	Monthly
Hangar C-6	2005	60	2065	Semi-Annual
Hangar T-0	2002	60	2062	Semi-Annual
Hangar C-0	2002	60	2062	Semi-Annual
Hangar C-1	1997	40	2037	Semi-Annual
Hangar E-4	2004	60	2064	Semi-Annual
Hangar T-1	2017	40	2057	Semi-Annual
Hangar T-7	2017	40	2057	Semi-Annual
Hangar T-8	2017	40	2057	Semi-Annual
Hangar E-3	2020	40	2060	Semi-Annual
Hangar C-2	2021	40	2061	Semi-Annual
Hangar T-10	2008	60	2068	Semi-Annual
Hangar C-12A	2017	40	2057	Semi-Annual
Hangar C-12	2007	60	2067	Semi-Annual
Hangar C-11	2008	59	2067	Semi-Annual
Hangar C-9	2021	40	2061	Semi-Annual
Hangar C-1A	2002	60	2062	Semi-Annual
Hangar T-5	1998	60	2058	Semi-Annual
Hangar C-7	2010	55	2065	Semi-Annual
Hangar C-13A	2017	40	2057	Semi-Annual
Hangar C-13	2010	60	2070	Semi-Annual
Hangar C-5	2021	40	2061	Semi-Annual
Hangar E-2	2019	40	2059	Semi-Annual
Hangar T-6	2019	40	2059	Semi-Annual
Hangar C-3	2004	59	2063	Semi-Annual
Hangar E-1A	2017	40	2057	Semi-Annual
Hangar E-1	1999	60	2059	Semi-Annual
Hangar C-2A	2003	60	2063	Semi-Annual
Hangar C-8	2003	60	2063	Semi-Annual
Hangar C-10	2027	40	2067	Semi-Annual
Hangar T-11	2015	50	2065	Semi-Annual
Hangar T-9	2004	60	2064	Semi-Annual
Hangar C-4	2004	60	2064	Semi-Annual

A summary of future lease amounts receivable is as follows:

Year	General		Non Major Governmental Funds		Total Governmental Funds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 11,939	\$ 40,861	\$ 139,199	\$ 60,736	\$ 151,138	\$ 101,597
2024	12,242	40,558	152,111	60,836	164,353	101,394
2025	12,554	40,246	153,435	59,513	165,989	99,759
2026	17,135	39,870	154,770	58,177	171,905	98,047
2027	17,589	39,416	157,151	56,827	174,740	96,243
2028-2032	118,070	189,296	811,714	263,340	929,784	452,636
2033-2037	194,421	169,219	843,039	227,413	1,037,460	396,632
2038-2042	289,606	138,561	866,913	190,539	1,156,519	329,100
2043-2047	400,827	93,808	906,291	152,296	1,307,118	246,104
2048-2052	384,196	37,518	956,760	112,036	1,340,956	149,554
2053-2057	164,925	5,815	962,575	69,696	1,127,500	75,511
2058-2062	-	-	570,837	31,871	570,837	31,871
2063-2067	-	-	242,353	9,569	242,353	9,569
2068-2072	-	-	56,264	2,476	56,264	2,476
2073-2075	-	-	21,404	337	21,404	337
	<u>\$ 1,623,504</u>	<u>\$ 835,168</u>	<u>\$ 6,994,816</u>	<u>\$ 1,355,662</u>	<u>\$ 8,618,320</u>	<u>\$ 2,190,830</u>

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 10– CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2022, was as follows:

	Restated Balance At 12/31/2021	Additions	Deletions	Balance At 12/31/2022
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 20,420,673	\$ -	\$ -	\$ 20,420,673
Infrastructure:				
Roads	186,071,948	-	-	186,071,948
Bridges	80,968,138	1,896,023	(50,139)	82,814,022
Culverts	7,686,676	15,662	-	7,702,338
Construction in Progress	-	1,826,412	-	1,826,412
Total Capital Assets, Not Being Depreciated	295,147,435	3,738,097	(50,139)	298,835,393
Depreciable Capital Assets:				
Land Improvements	14,269,216	-	-	14,269,216
Buildings and Improvements	127,360,828	73,618	(195,562)	127,238,884
Furniture, Fixtures and Equipment	93,476,342	1,031,611	(257,528)	94,250,425
Vehicles	10,608,960	1,171,963	(286,578)	11,494,345
Intangible Right to Use Lease - Buildings**	1,757,102	156,000	-	1,913,102
Total Depreciable Capital Assets	247,472,448	2,433,192	(739,668)	249,165,972
Total Capital Assets At Historical Cost	542,619,883	6,171,289	(789,807)	548,001,365
Less Accumulated Depreciation:				
Land Improvements	(6,332,129)	(584,009)	-	(6,916,138)
Buildings and Improvements	(83,296,106)	(3,231,664)	195,562	(86,332,208)
Furniture, Fixtures and Equipment	(59,607,091)	(3,936,646)	257,528	(63,286,209)
Vehicles	(6,938,950)	(816,214)	286,578	(7,468,586)
Intangible Right to Use Lease - Buildings**	-	(433,593)	-	(433,593)
Total Accumulated Depreciation	(156,174,276)	(9,002,126)	739,668	(164,436,734)
Total Depreciable Capital Assets, Net	91,298,172	(6,568,934)	-	84,729,238
Total Governmental Activities Capital Assets, Net	\$ 386,445,607	\$ (2,830,837)	\$ (50,139)	\$ 383,564,631

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 2,914,694
Judicial	389,748
Public Safety	4,154,578
Public Works	877,956
Health	481,369
Human Services	180,295
Conservation and Recreation	3,486
Total Depreciation Expense	<u>\$ 9,002,126</u>

**Of the current year depreciation total of \$9,002,126, \$433,593 is presented as a general government expense on the Statement of Activities related to the County's intangible assets of various building space leases, which are included as Intangible Right to Use Lease. With the implementation of Governmental Accounting Standards Board Statement 87, Leases, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Business Type capital asset activity for the year ended December 31, 2022, was as follows:

	Balance At			Balance
	12/31/2021	Additions	Deletions	12/31/2022
Business Type Activities				
Capital Assets Not Being Depreciated				
Land	\$ 1,544,056	\$ -	\$ -	\$ 1,544,056
Construction in Progress	3,919,358	5,684,204	(6,015,330)	3,588,232
Total Capital Assets Not Being Depreciated	5,463,414	5,684,204	(6,015,330)	5,132,288
Depreciable Capital Assets:				
Land Improvements	2,734,738	-	-	2,734,738
Building and Improvements	124,089,471	915,936	-	125,005,407
Furniture, Fixtures and Equipment	113,158,162	1,717,086	-	114,875,248
Vehicles	2,302,025	136,181	-	2,438,206
Water Rights	38,896,324	-	-	38,896,324
Water and Sewer Main	383,832,923	11,149,103	(844,854)	394,137,172
Total Depreciable Capital Assets	665,013,643	13,918,306	(844,854)	678,087,095
Total Capital Assets At Historical Cost	670,477,057	19,602,510	(6,860,184)	683,219,383
Less Accumulated Depreciation for:				
Land Improvements	(2,408,335)	(49,174)	-	(2,457,509)
Building and Improvements	(59,115,281)	(3,310,379)	-	(62,425,660)
Furniture, Fixtures and Equipment	(79,632,905)	(4,617,913)	-	(84,250,818)
Vehicles	(1,399,446)	(143,198)	-	(1,542,644)
Water Rights	(36,295,660)	(1,955,568)	-	(38,251,228)
Water and Sewer Main	(200,380,686)	(8,262,364)	844,854	(207,798,196)
Total Accumulated Depreciation	(379,232,313)	(18,338,596)	844,854	(396,726,055)
Total Depreciable Capital Assets, Net	285,781,330	(4,420,290)	-	281,361,040
Total Business Activities Capital Assets, Net	\$ 291,244,744	\$ 1,263,914	\$ (6,015,330)	\$ 286,493,328

Additions to business-type capital assets being depreciated include \$7,763,469 in assets donated by property developers.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11– RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; damage to, theft of, or destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2022, the County contracted with County Risk Sharing Authority Inc. (CORSA) (a risk-sharing pool - see Note 19) for liability, property, and crime damage. Coverage provided by the pool is as follows:

<u>Category</u>	<u>Amount (Each Occurrence)</u>
Property Coverage:	
Building Contents and Equipment	\$623,970,909
Flood	125,000,000
Earthquake	125,000,000
Liability Coverage:	
Automobile Liability	1,000,000
Uninsured Motorist	250,000
General Liability	1,000,000
Stop Gap Liability	1,000,000
Law Enforcement Liability	1,000,000
Errors and Omissions Liability	1,000,000
Medical Professional Liability	3,000,000
Medical Professional Liability (County Home)	3,000,000
Cyber Liability	2,000,000
Crime:	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside)	1,000,000
Money and Securities (Outside)	1,000,000
Money Orders and Counterfeit Currency	1,000,000
Depositor's Forgery	1,000,000
Boiler and Machinery	100,000,000
Business Interruption	2,500,000
Deductible:	
Auto Liability, General, Law Enforcement, Cyber, Medical Profession and Error and Omissions	100,000
Property Coverage, Auto Physical Damage, Crimes, Boiler and Machinery	100,000

Settled claims have not exceeded coverage in any of the last three years. The County had no significant decrease in coverage in 2022.

The County has workers' compensation coverage for all employees. The County Commissioners provides medical coverage for their employees. In 2022, the County changed from a self-insurance plan to a fully insured premium based healthcare plan. Remaining 2021 self-insurance claims or runoff claims were paid through the end of 2022. Butler County Developmental Disabilities Board provides medical coverage for their employees through self-insurance plans. The claims liabilities reported in the Health Insurance, Workers' Compensation and Jefferson Health Plan internal service funds at December 31, 2022, are based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claim adjustment expenses. The County maintains a retrospective rating plan for workers' compensation insurance.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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The historical changes in claims payable (based on 12/31/22 maximum premium) during years December 31, 2021 and 2022 are as follows:

Health Insurance

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2021	\$ 2,342,160	\$ 17,510,363	\$ 17,218,492	\$ 2,634,031
2022	\$ 2,634,031	\$ (406,254)	\$ 2,227,777	\$ 0

Workers Compensation

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2021	\$ 613,253	\$ (22,756)	\$ 106,056	\$ 484,441
2022	\$ 484,441	\$ (32,905)	\$ 0	\$ 451,536

Jefferson Health Plan

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2021	\$ 209,424	\$ 1,575,694	\$ 1,499,676	\$ 285,442
2022	285,442	\$ 1,793,555	\$ 1,508,007	\$ 570,990

NOTE 12 - DEFINED BENEFIT PENSION PLANS

NET PENSION LIABILITY

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability (Asset)/Net OPEB Liability (Asset)

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB 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/OPEB liability (asset) represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/OPEB 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 these estimates annually.

Ohio Revised Code limits the County's obligation for this liability 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 and OPEB.

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FOR THE YEAR ENDED DECEMBER 31, 2022

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan's unfunded benefits is presented as a net pension/OPEB asset or a long-term net pension/OPEB liability on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 13 for the required OPEB disclosures.

Plan Description – Ohio Public Employees Retirement System (OPERS)

County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple employer public employee retirement system which 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provide retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

BUTLER COUNTY, OHIO
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Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

Final Average Salary (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. The amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Public Safety and Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

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.

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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 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options and will continue to be administered by OPERS), 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2022 Actual Contribution Rates			
Employer:			
Pension ****	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

** This rate is determined by OPERS' Board and has no maximum rate established by ORC.

*** 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.

***** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2022, the County's contractually required contribution was \$12,172,404 for the traditional plan, \$329,571 for the combined plan and \$272,140 for the member-directed plan. Of these amounts, \$551,430 is reported as an intergovernmental payable for the traditional plan, \$13,956 for the combined plan, and \$11,538 for the member-directed plan.

BUTLER COUNTY, OHIO
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Pension Liabilities, 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, 2021, and the total pension liability 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 of the County's defined benefit pension plans:

	<u>Traditional Plan</u>	<u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.66957216%	0.62714112%	
Prior Measurement Date	<u>0.65270592%</u>	<u>0.61527072%</u>	
Change in Proportionate Share	<u>0.01686624%</u>	<u>0.01187040%</u>	
Proportionate Share of the:			
Net Pension Liability	\$ 58,255,487	\$ -	\$ 58,255,487
Net Pension Asset	0	(2,470,969)	(2,470,969)
Pension Expense	(9,159,505)	(89,031)	(9,248,536)

2022 pension expense for the member-directed defined contribution plan was \$272,140. The aggregate pension expense for all pension plans was a negative \$8,976,396 for 2022.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$2,969,779	\$15,329	\$2,985,108
Changes of assumptions	7,284,788	124,172	7,408,960
Changes in proportion and differences between County contributions and proportionate share of contributions	2,098,754	50,501	2,149,255
County contributions subsequent to the measurement date	<u>12,172,404</u>	<u>329,571</u>	<u>12,501,975</u>
Total Deferred Outflows of Resources	<u>\$ 24,525,725</u>	<u>\$ 519,573</u>	<u>\$ 25,045,298</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$ 1,277,689	\$ 276,369	\$ 1,554,058
Net difference between projected and actual earnings on pension plan investments	69,292,782	529,740	69,822,522
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>0</u>	<u>35,607</u>	<u>35,607</u>
Total Deferred Inflows of Resources	<u>\$ 70,570,471</u>	<u>\$ 841,716</u>	<u>\$ 71,412,187</u>

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\$12,501,975 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 or increase to the net pension asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	OPERS	Total
	Traditional Plan	Combined Plan	
2023	\$ (7,664,693)	\$ (159,946)	\$ 7,824,639
2024	(23,236,046)	(222,046)	(23,458,092)
2025	(16,293,536)	(144,812)	(16,438,348)
2026	(11,022,875)	(106,414)	(11,129,289)
2027	0	(11,569)	(11,569)
Thereafter	0	(6,927)	(6,927)
Total	<u>\$ (58,217,150)</u>	<u>\$ (651,714)</u>	<u>\$ (58,868,864)</u>

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the value 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 was determined by an actuarial valuation as of December 31, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented below:

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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. 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 annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

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 long-term expected 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. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	24.00 %	1.03 %
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00 %	4.21 %

Discount Rate

The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 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 contractually required rates, as actuarially determined. 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 for the traditional pension plan, combined plan and member-directed plan 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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$ 153,593,158	\$ 58,255,487	\$ (21,078,132)
OPERS Combined Plan	(1,834,795)	(2,470,969)	(2,960,106)

NOTE 13 – DEFINED BENEFIT OPEB PLANS

See Note 12 for a description of the net OPEB liability (asset).

Plan Description – Ohio Public Employees Retirement System (OPERS)

The 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.

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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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans.

Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

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.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

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Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. 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. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS 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 into the RMA for participants in the member-directed plan for 2022 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$108,856 for 2022. Of this amount, \$4,615 is reported as an intergovernmental payable.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.66017184%
Prior Measurement Date	<u>0.64473408%</u>
Change in Proportionate Share	<u>0.01543776%</u>
Proportionate Share of the Net OPEB Asset	\$ (20,677,594)
OPEB Expense	\$ (18,058,978)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	<u>OPERS</u>
Deferred Outflows of Resources	
Changes in proportion and differences between County contributions and proportionate share of contributions	\$ 259,736
County contributions subsequent to the measurement date	<u>108,856</u>
Total Deferred Outflows of Resources	<u>\$ 368,592</u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$3,136,475
Changes of assumptions	8,370,056
Net difference between projected and actual earnings on OPEB plan investments	9,857,618
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>51,854</u>
Total Deferred Inflows of Resources	<u>\$ 21,416,003</u>

\$108,856 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB asset or an increase of the net OPEB asset in 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows.

Year Ending December 31:	<u>OPERS</u>
2023	\$ (13,094,049)
2024	(4,492,675)
2025	(2,153,839)
2026	<u>(1,415,704)</u>
Total	<u>\$ (21,156,267)</u>

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 health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members.

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In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

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The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00 %	0.91 %
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	100.00 %	3.45 %

Discount Rate

A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 1.84 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

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Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following table presents the County's proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County's proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$12,160,365)	(\$20,677,594)	(\$27,747,022)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2022 is 5.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$20,901,040)	(\$20,677,594)	(\$20,412,513)

NOTE 14- OTHER EMPLOYEE BENEFITS

COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Unused vacation time may be accumulated, with the approval of the appointing authority, to a maximum of three one-year accruals. All accumulated, unused compensatory time is paid upon separation. Accumulated, unused sick leave is paid at varying rates depending on length of service to employees who retire.

HEALTH CARE BENEFITS

The County has elected to provide a fully insured plan for employee medical/surgical benefits through Humana. Dental insurance is provided to all employees as a function of the health care plan through Delta Dental. Butler County Developmental Disabilities has chosen to provide a self-insurance employee medical/surgical benefits along with dental insurance through the Jefferson Health Plan.

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The Commissioners provided both a high deductible health care plans (HDHP) and a preferred provider organization (PPO) plan for health benefits in 2022. The chart below identifies the dollars contributed by the Commissioners and the employees per month.

Level	Employee Contribution	County Contribution	Total Contribution
High Deductible Plan			
Employee	\$ 129.14	\$ 636.62	\$ 765.76
Employee plus Spouse	280.14	1,334.64	1,614.78
Employee plus Children	184.24	1,144.00	1,328.24
Family	359.80	1,817.48	2,177.28
Preferred Provider Organization			
Employee	188.28	642.36	830.64
Employee plus Spouse	410.46	1,347.24	1,757.70
Employee plus Children	290.54	1,154.30	1,444.84
Family	537.26	1,834.64	2,371.90

The Butler County Board Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2022. BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$637.56 per month for employees enrolled in a single plan and \$1,763.14 per month for employees enrolled in a family plan, with the employees paying \$78.80 per month for single coverage, and \$217.92 per month for family coverage.

County employees may participate in deferred compensation plans as a voluntary benefit. The employees can select from Ohio Public Employees Deferred Compensation Plan, County Commissioners Association Deferred Compensation plan or the Great American Fund Connection 457 Deferred Compensation Program. These plans were created in accordance with Internal Revenue Code Section 457 and are considered an other employee benefit plan. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plans, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

NOTE 15 – PRIOR YEAR DEFEASANCE OF BONDS

In prior years, the County has defeased various bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust assets and the liability for the defeased bonds are not included in the County's financial statements. As of December 31, 2022, the bonds listed were unmatured and unpaid.

Defeasance from Debt	Original Issue	Unmatured and Unpaid at 12/31/22
Sewer		
Dated June 1, 1998	\$ 5,490,000	\$ 505,000
Water Judgement Bonds		
Dated July 23, 2002	35,030,000	9,660,000

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16– LONG-TERM OBLIGATIONS

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2022 were as follows:

Debt Issue	Balance as of 12/31/21	Increases	Decreases	Balance as of 12/31/22	Due Within One Year
General Obligation Bonds					
2010 2.00-4.25% \$9,540,000					
Various Purpose	\$ 6,395,000	\$ -	\$ 6,395,000	\$ -	\$ -
Premium on Debt Issued	8,043	-	8,043	-	-
Discount on Debt Issued	(12,477)	-	(12,477)	-	-
2014 1.50-5.00% \$7,520,000					
Various Purpose	2,025,000	-	640,000	1,385,000	675,000
Premium on Debt Issued	190,093	-	63,363	126,730	-
2022 1.93-1.93% \$9,315,000					
Various Purpose	-	9,315,000	200,000	9,115,000	355,000
2022 1.93-2.46% \$7,525,000					
Various Purpose	-	7,525,000	695,000	6,830,000	700,000
Direct Placement					
2019 1.916-1.916% \$634,000					
By-Pass 4	390,000	-	128,000	262,000	130,000
Total General Obligation Bonds	\$ 8,995,659	\$ 16,840,000	\$ 8,116,929	\$ 17,718,730	\$ 1,860,000
Special Assessment Bonds					
2005 4.125% \$1,144,000					
Venice Gardens Sewer	\$ 886,340	\$ -	\$ 22,320	\$ 864,020	\$ 23,240
2008 3.00-5.50% \$3,315,000					
Various Purpose	1,525,000	-	185,000	1,340,000	195,000
Premium on Debt Issued	29,313	-	4,187	25,126	-
Total Special Assessment Bonds	\$ 2,440,653	\$ -	\$ 211,507	\$ 2,229,146	\$ 218,240
Revenue Bonds					
Direct Placement					
2020 1.98% \$1,700,000					
Hamilton Mason Road	\$ 1,585,000	\$ -	\$ 130,000	\$ 1,455,000	\$ 135,000
Total Revenue Bonds	\$ 1,585,000	\$ -	\$ 130,000	\$ 1,455,000	\$ 135,000

(Continued)

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Debt Issue	Restated Balance as of 12/31/21	Increases	Decreases	Balance as of 12/31/22	Due Within One Year
Direct Borrowings					
Long-Term Loans					
2005 0.00% \$789,748					
OPWC Cincinnati Dayton Rd.	\$ 138,207	\$ -	\$ 39,488	\$ 98,719	\$ 39,488
2009 0.00% \$329,549					
OPWC Tylersville Rd.	131,823	-	16,478	115,345	16,478
2009 0.00% \$157,188					
OPWC Hamilton Eaton Slip	70,737	-	7,860	62,877	7,860
2010 0.00% \$305,000					
OPWC Reily Millville Slip Phase I	144,875	-	15,250	129,625	15,250
2010 0.00% \$416,498					
OPWC Reily Millville Slip Phase II	166,597	-	27,766	138,831	27,766
2011 0.00% \$348,950					
OPWC Trenton and Busenbark Rd.	192,395	-	17,448	174,947	17,448
Total Long-Term Loans From Direct Borrowings	\$ 844,634	\$ -	\$ 124,290	\$ 720,344	\$ 124,290
Other Long-Term Obligations					
Claims Payable	\$ 484,441	\$ 420	\$ 33,325	\$ 451,536	\$ 50,722
Compensated Absences Payable	9,575,768	5,207,953	4,675,233	10,108,488	4,616,363
Contracts Payable - TID	13,842,498	86,840	1,029,877	12,899,461	1,078,690
Contracts Payable - Port Authority	8,120,000	-	8,120,000	-	-
Contracts Payable -LCA Obligations	8,394,292	516,865	286,793	8,624,364	272,394
Leases Payable	1,757,102	156,000	413,961	1,499,141	411,226
Net Pension Liability-OPERS	90,610,816	-	35,996,295	54,614,521	-
Total Other Long-Term Obligations	132,784,917	5,968,078	50,555,484	88,197,511	6,429,395
Total Governmental Activities	\$ 146,650,863	\$ 22,808,078	\$ 59,138,210	\$ 110,320,731	\$ 8,766,925

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

GENERAL OBLIGATION BONDS

All governmental activities general obligation bonded debt are general obligations supported by the full faith and credit of the County. All unvoted general obligation bonds will be retired using unvoted general property tax revenues. The County currently retires all general obligation bonds from the bond retirement fund which is funded through general fund transfers. In the event of default, the lender could force the County to redirect inside millage to cover the debt.

In August 2010, the County issued \$9,540,000 in general obligation bonds to bond short-term bond anticipation notes. The \$9,540,000 in new bond proceeds along with existing Butler County funds were used to pay the bond anticipation notes that included the Yankee Road TIF Improvement, Cincinnati-Dayton Road TIF Improvement and the Cincinnati-Dayton Road Widening. The bonds were issued for a twenty five-year period, with a maturity in December 2034.

In September 2014, the County issued \$7,520,000 in general obligation bonds for the purpose of current refunding \$8,030,000 of 2004 various purpose bonds, in order to take advantage of lower interest rates. These bonds will mature in December 2024. In September 2020, the County chose to defease a portion the future bond payments by placing \$51,055 of County funds with an escrow agent. As a result, \$50,000 of the bonds were considered defeased and the liability for the bonds has been removed from the County's financial statements. The County also incurred an accounting loss of \$1,055 (difference between the amount paid to the escrow agent and the net carrying amount).

In November 2019, the County issued \$634,000 in general obligation bonds to current refund \$1,340,000 of the 2009 By Pass 4 General Obligation Bonds. The bonds were issued for a five year period, with final maturity in December 2024. This debt is a direct placement as indicated on the debt table.

In March 2022, the County issued \$7,525,000 in public infrastructure improvement limited tax general obligation bonds that were converted to tax exempt general obligation bonds in October of 2022. The County issued these bonds to alleviate the long term contractual obligation referred to as "Contracts Payable – Port Authority" in NOTE 16. The long term contractual obligation was originally issued for \$11,085,000 to pay for the Port Authority 2014 Series A Bonds issued for the construction of public parking garages at Liberty Center. The 2022 County bonds were issued for a ten-year period with final maturity in December 2031. The County will use excess dollars remaining on the Voice of America TIF equivalency fund to pay for these obligations.

In March 2022, The County issued \$9,315,000 of various purpose limited tax obligation bonds. \$6,585,000 of the bonds were issued to aid in the construction of certain assets related to the Freedom Pointe development project. The Freedom Pointe bonds were issued for an eleven-year period with maximum maturity in December 2032. The remaining \$2,730,000 of bonds were issued to current refund \$2,680,000 of the Highland Square piece of the 2010 various purpose GO bonds in order to take advantage of lower interest rates. These bonds are paid from the bond retirement fund and will mature in December 2034. As a result of the refund, the Highland Square piece of the 2010 Various Purpose GO Bonds were considered defeased and the liability for the bonds have been removed from the County's financial statements. The County decreased its total debt service payments by \$424,976 as a result of the refunding.

The County also incurred an economic gain (difference between present value of the old and new debt service payments) of \$376,725, and incurred an accounting loss of \$46,591 (difference between amount paid to bond escrow agent and the refunding amount), which is shown in the following table:

2010 Highland Square Bonds Outstanding	\$ 2,680,000
Discount on Bonds	(12,477)
Total 2010 Highland Square Bonds Outstanding	<u>2,667,523</u>
Payment to Refunded Bond Escrow Agent	(2,714,114)
2010 Highland Square Bonds Refunding Accounting Loss	<u>\$ (46,591)</u>

The County sent \$2,714,114 to the escrow fund and the bonds were called in late March 2022.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

In March 2022, the County chose to defease the remaining \$3,715,000 of the 2010 various purpose general obligation bonds that were originally issued to assist with road construction at the Liberty Interchange. The County placed \$3,761,167 of County funds with an escrow agent. As a result, the Liberty Interchange portion of the 2010 Various Purpose Bonds are considered defeased and the liability for the bonds has been removed from the County's financial statements.

SPECIAL ASSESSMENT BONDS WITH GOVERNMENTAL COMMITMENT

Special assessment debt will be paid from the proceeds of special assessments levied against benefited property owners. In the event that a property owner defaults on an assessment, the County would be responsible for the debt payments. Special assessment bonds are retired from the Bond Retirement Fund using special assessment revenues. In the event of default, the lender could force the County to redirect inside millage to cover the debt.

In August 2005, the County issued a \$1,144,000 special assessment bond for the purpose of bonding short-term bond anticipation notes for the Venice Gardens Sewer project. The bonds were issued for a forty-year period with final maturity in August 2045.

In August 2008, the County issued \$3,315,000 in special assessment bonds for the purpose of bonding short-term bond anticipation notes for the University Pointe Landscaping and the Liberty Interchange (Cox Road Extension). The bonds were issued for a twenty-year period, with a final maturity in December 2028.

The County has pledged future special assessment revenues, net of operating expenses to repay the general obligation bonds in the General Fund. The total interest and principal remaining on the bonds is \$2,963,699 payable through 2045. The purpose, terms and balances outstanding are identified above. For the current year, principal and interest paid and special assessment revenues were \$207,230 and \$118,772 respectively.

REVENUE BONDS

In 2020, the County bonded its Hamilton Mason TIF note by issuing \$1,700,000 in Revenue bonds which will mature in 2032.

LONG-TERM LOANS

The County's outstanding OPWC loans from direct borrowings contain provisions that in an event of default, OPWC may (1) apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's Office for collection, and as provided by law, OPWC may require that such payments be taken from the County's share of the undivided local government fund, and the outstanding amounts shall, and (3) at OPWC's option, become immediately due and payable.

In 2005, the County entered into a loan with the Ohio Public Works Commission (OPWC) for \$789,748 to make improvements to Cincinnati Dayton Road using proceeds from the loan. The loan was issued for twenty-years with the final payment due in July 2024. The loan will be repaid from Motor Vehicle Fund revenues.

In 2009, the County entered into a loan with OPWC for \$329,549 for the widening of Tylersville Road between Cincinnati Dayton and Wetherington Drive, including the replacement of an existing bridge using proceeds from the loan. The loan was issued for twenty-years with the final payment due in 2029. The loan will be repaid from Motor Vehicle Fund revenues.

In 2009, the County entered into a loan with the OPWC for \$157,188 for the restoration of the Hamilton Eaton Slip located at the intersection of State Road and Hamilton Eaton Road where Seven Mile Creek has eroded into the roadway area. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid from Motor Vehicle Fund revenues.

In 2010, the County entered into a loan with OPWC for \$305,000 for phase one of the restoration of the Reily Millville Road Slip. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid from Motor Vehicle Fund revenues.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

In 2010, The County entered into a loan with OPWC for phase two of the restoration of the Reily Millville Road Slip not to exceed \$416,498. The loan was issued for fifteen-years with the final payment due in 2027. The loan will be repaid from Motor Vehicle Fund revenues.

In 2011, the County entered into a loan with OPWC not to exceed \$348,950 for the construction of new left turns lanes on Trenton and Busenbark Road. The loan was issued for twenty-years with the final payment due in 2032. The loan will be repaid from Motor Vehicle Fund revenue.

OTHER PAYABLES

Claims payable represent the County's liability for workers compensation. Claims liabilities and expenses are estimated through a case by case review of all claims. The claims liability will be paid from the Workers' Compensation Fund. For additional information relating to the claims liability, see Note 11.

Compensated absences will be paid from the General Fund, Developmental Disabilities, Mental Health and Addiction Recovery Service, Children Services and Elderly Services Funds. There is no repayment schedule for the net pension/OPEB liability. However, employer pension contributions are made from the following funds: General Fund, Developmental Disabilities, Job and Family Services, Children Services, Road Improvement, Real Estate Assessment, Motor Vehicle, Mental Health and Addiction Recovery Service, County Care Facility, Child Support Enforcement and Elderly Services. For additional information related to the net pension/OPEB liability see Note 12 and Note 13.

Contracts payable represent long-term contractual agreements for the payment of bonds issued by the Butler County Transportation Improvement District (TID), Liberty Community Authority, and the Butler County Port Authority. While the assets of these organizations do not belong to the County, the infrastructure and economic development benefit Butler County citizens.

The County pledged the Voice of America net TIF revenues (collections less debt service and school district payments) as a primary source to the Transportation Improvement District (TID) to assist in paying for the \$41,130,000 of 2007 Butler County Transportation Improvement District Highway Improvement Bonds. There is no set amortization schedule reflecting the amount sent to the TID. The County has recorded a long term obligation in the amount of \$13,842,498, the estimated portion of the bonds to be paid by the net TIF revenues. The County paid \$1,029,877 on the bonds in 2022.

Excess dollars paid to the TID from the TIF revenues will be returned to the County each year once debt service coverage is met. In the event the dollars are not sufficient to cover the debt requirements the County has pledged one-quarter of its Non-Tax Revenues of the General Fund as a secondary pledge. The TID Bonds have three pledged receipts for payment, which include Butler County along with pledges from Liberty Township and West Chester Township.

During 2014, the County partnered with Liberty Township and the Liberty Community Authority(LCA) for the construction of public parking garages and infrastructure for the Liberty Center project, also known as the Steiner Development. When the project is complete, the assets will belong to the Liberty Community Authority. The parties entered into a funding agreement and issued \$37,310,000 in bonds for capital financing through the Butler County Port Authority. The bonds were issued November 14, 2014, and will be paid solely from the pledged amounts identified in the funding agreement: the Port Authority shall never be required to use its own funds to make such payments. The County pledged the excess dollars remaining on the Voice of America net TIF revenues for the \$11,085,000 Series A bonds. The series A bonds were issued to assist in constructing public parking garages. In the event the net TIF revenues are not sufficient to cover the debt requirements, the County has pledged one-quarter of its Non-Tax Revenues of the General Fund as a secondary pledge. The Series B bonds in the amount of \$6,045,000 will be paid by Liberty Township and the Series C bonds of \$20,180,000 will be paid by the Liberty Community Authority.

During 2022, the \$37,310,000 in originally issued Butler County Port Authority bonds was refinanced. In March 2022, the County issued the County issued \$7,525,000 general obligation bonds to alleviate the long term contractual obligation referred to as "Contracts Payable – Port Authority" in NOTE 17 for the series A bonds. The Port Authority long term contractual obligation was removed from the County's financial statements and the 2022 County issued general obligation bonds liability was added.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Liberty Township issued general obligation bonds in March of 2022 in the amount of \$5,380,000 to alleviate the series B bonds issued by the Port Authority. The Series C bonds were refinanced by the Butler County Port Authority in the amount of \$19,350,000 in April 2022. The Liberty Community Authority will continue to pay the \$19,350,000 in bonds.

The \$19,350,000 of Liberty Center Bonds (fka Series C Bonds) will be paid from the pledged revenues from the Liberty Community Authority. LCA revenues are the Assessed Valuation Charge, the Facilities Charge, Core Retail Assessed Valuation Charge and Supplemental Charges imposed by the Liberty Community Authority pursuant to the declaration. The Assessed Valuation Charge is an annual charge based on the assessed value of each parcel within the site that is not owned by a political subdivision. The Facilities Charge is a retail sales charge in the maximum amount of one-half of one percent (0.5%) of the price paid by each customer on the retail sales in the development. For purposes of the Liberty Center Bonds, the Core Retail Assessed Valuation Charge shall not be levied and collected unless the Assessed Valuation Charges and Facilities Charges are insufficient to cover the debt service on the Bonds. In the event there are insufficient revenues to pay the bonds based on the primary charges, the LCA shall levy the Supplemental Charges against retail properties owned or leased by the Liberty Center, LLC. The LCA will be required to levy supplemental charges in the current year. Monies collected as supplemental charges will be transferred to the LCA debt service account and used to pay the debt service of the LCA bonds. In the event the Liberty Community Authority is unable to meet their debt obligation, the County has pledged any remaining dollars in the TIF related to the parcels in the Liberty Center Project as a secondary pledge. The Liberty Center Bonds mature in 2037.

The Liberty Community Authority, a component unit of the County, has issued \$12,267,111 in OWDA loans to construct certain public infrastructure projects at the Liberty Center Project. The first principal payment due on the loans was scheduled to start in January 2019 with semiannual payments expected to be paid through July 2048. The County has agreed to assign to the LCA the Available County Revenues in an amount sufficient to secure the repayment of debt service payable on of the OWDA Loan to the extent the County OWDA Obligation amounts have not been expended for payment of debt service on the Series C Bonds, provided that County OWDA Obligation amounts shall be used to pay debt service on the OWDA Loan only if available and Liberty Community Authority Revenues are insufficient to pay such debt service. The County is required to send approximately \$825,000 each year from 2017 through 2031 to a bank account to be held by the trust agent if the Liberty Community Authority revenues are insufficient to cover the OWDA loan obligation. The total sent to this trust account shall not exceed \$12,363,500, which is considered the maximum liability Butler County can incur for the OWDA loan and the Liberty Community Authority Port Authority issued bonds.

In 2022, The Liberty Community Authority had insufficient revenues to make their payment on the OWDA loan obligation and the Liberty Community Authority issued Bonds in full. In accordance with the financial guarantees provided by Butler County, \$286,793 of Butler County TIF revenues was used by the fiscal agent to cover cash flow shortfalls for a portion of the Liberty Community Authority OWDA obligations and the LCA Bonds. Because of the high likelihood that Butler County will continue to make these payments, we have recognized a Long Term Contractual Obligation. The Contractual Obligation is shown on the Statement of Activities as Public Works – Intergovernmental and on the Statement of Net Position as Long Term Liabilities Due within One year and Due in More than One Year. Due to the refinancing of the Liberty Center Bonds (fka Series C), the County received \$516,865 at closing from monies remaining on trust on the old Core Retail account. Those monies are intended to be used for future debt obligations which is why the County increased the long term liability. The liability at the end of 2022 is \$8,624,364 with no expectation of repayment from the Liberty Community Authority at this time.

The County has outstanding agreements to lease office space and buildings. Due to the implementation of GASB Statement 87, these leases have met the criteria, thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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A summary of the principal and interest amounts remaining on the leases payable is as follows:

Year	Principal	Interest
2023	\$ 411,226	\$ 20,088
2024	324,817	14,228
2025	327,242	9,178
2026	261,782	4,458
2027	44,894	2,410
2028-2032	25,901	10,403
2033-2037	8,427	9,573
2038-2042	9,280	8,720
2043-2047	10,219	7,781
2048-2052	11,254	6,746
2053-2057	12,393	5,607
2058-2062	13,647	4,353
2063-2067	15,029	2,971
2068-2072	16,550	1,450
2073-2074	6,479	120
	<u>\$ 1,499,141</u>	<u>\$ 108,086</u>

Annual debt service requirements to maturity for general obligation bonds, special assessment bonds and loans for all governmental activities are as follows:

Year	General Obligation Bonds		General Obligation Bonds	
	Principal	Interest	Direct Placement	
			Principal	Interest
2023	\$ 1,730,000	\$ 343,239	\$ 130,000	\$ 5,020
2024	1,795,000	305,127	132,000	2,530
2025	1,655,000	266,437	-	-
2026	1,690,000	234,495	-	-
2027-2031	8,935,000	671,253	-	-
2032-2034	1,525,000	42,943	-	-
Total	<u>\$ 17,330,000</u>	<u>\$ 1,863,494</u>	<u>\$ 262,000</u>	<u>\$ 7,550</u>

Year	Special Assessment Bonds		Revenue Bond	
	Principal	Interest	Direct Placement	
			Principal	Interest
2023	\$ 218,240	\$ 109,341	\$ 135,000	\$ 28,809
2024	229,190	97,657	135,000	26,136
2025	240,200	85,384	140,000	23,463
2026	256,230	72,516	140,000	20,691
2027-2031	643,320	187,322	745,000	60,588
2032-2036	181,540	112,851	160,000	3,168
2037-2041	222,210	72,189	-	-
2042-2045	213,090	22,419	-	-
Total	<u>\$ 2,204,020</u>	<u>\$ 759,679</u>	<u>\$ 1,455,000</u>	<u>\$ 162,855</u>

Year	Loans
	Direct Borrowings
Principal	
2023	\$ 124,290
2024	124,290
2025	104,546
2026	84,802
2027-2031	264,501
2032-2032	17,915
Total	<u>\$ 720,344</u>

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Changes in long-term obligations reported in the business-type activities of the County during 2022 were as follows:

Debt Issue	Balance as of 12/31/2021	Increases	Decreases	Balance as of 12/31/2022	Due Within One Year
General Obligation Bonds					
2005 4.125% \$600,000					
Venice Garden Sewer	\$ 464,860	\$ -	\$ 11,700	\$ 453,160	\$ 12,190
2006 4.375% \$3,200,000					
USDA New Miami Sewer	2,565,660	-	58,550	2,507,110	61,120
	-			-	
Total General Obligation Bonds	\$ 3,030,520	\$ -	\$ 70,250	\$ 2,960,270	\$ 73,310
Water Judgement Bonds					
2007 4.00-5.25% \$24,135,000					
Water Judgement	\$ 9,350,000	\$ -	\$ -	\$ 9,350,000	\$ 2,160,000
2017 2.00-5.00% \$7,370,000					
Premium on Debt Issued	1,925,000	-	1,925,000	-	-
	128,243	-	128,243	-	-
Total Judgement Bonds	\$ 11,403,243	\$ -	\$ 2,053,243	\$ 9,350,000	\$ 2,160,000
Revenue Bonds					
2005 3.00-5.00% \$19,575,000					
Sewer	\$ 905,000	\$ -	\$ 440,000	\$ 465,000	\$ 465,000
Premium on Debt Issued	209,401	-	104,704	104,697	-
2006 4.375-4.375% \$4,000,000					
USDA Sewer	3,164,350	-	77,150	3,087,200	80,520
2014 2.00-4.00% \$9,640,000					
Sewer	985,000	-	315,000	670,000	330,000
Premium on Debt Issued	213,349	-	104,704	108,645	-
2014 1.50-5.00% \$9,345,000					
Water	3,810,000	-	940,000	2,870,000	935,000
Premium on Debt Issued	451,133	-	112,784	338,349	-
Total Revenue Bonds	\$ 9,738,233	\$ -	\$ 2,094,342	\$ 7,643,891	\$ 1,810,520

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Debt Issue	Balance as of 12/31/2021	Increases	Decreases	Balance as of 12/31/2022	Due Within One Year
Direct Borrowings					
Long-Term Loans					
2005 4.19% \$4,634,892 Cincinnati Waterworks	\$ 1,216,805	\$ -	\$ 297,545	\$ 919,260	\$ 310,255
2006 0.00% \$700,871 OPWC Cast Iron Watermain	280,341	-	35,045	245,296	35,045
2006 0.00% \$874,581 OPWC Watermain Improvements	306,102	-	43,730	262,372	43,730
2009 0.00% \$470,318 OPWC Cast Iron Watermain	305,708	-	15,678	290,030	15,678
2009 3.52% \$3,158,694 OWDA Polybutylene Water Line	1,774,066	-	160,278	1,613,788	165,970
2009 3.42% \$849,987 OWDA Shaker Creek Sewer	410,085	-	45,387	364,698	46,952
2009 3.42% \$1,153,728 OWDA Big Monroe Sewer	557,890	-	61,606	496,284	63,730
2009 2.65% \$1,587,221 (ARRA) OWDA Lesourdsville Sewer	49,883	-	5,588	44,295	5,736
2010 0.00% \$2,466,203 (ARRA) OWDA Liberty-Fairfield Water Tank	637,739	-	70,860	566,879	70,860
2010 0.00% \$510,468 OPWC Sharon Creek Sewer	340,308	-	17,016	323,292	17,016
2010 0.00% \$600,000 OPWC Cast Iron Watermain	420,000	-	20,000	400,000	20,000
2011 3.71% \$35,500,000 OWDA Lesourdsville Phase 2	13,063,186	-	838,596	12,224,590	869,996

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Debt Issue	Balance as of 12/31/2021	Increases	Decreases	Balance as of 12/31/2022	Due Within One Year
2011 0.00% \$201,000					
OPWC West Chester Road					
Watermain Replacement	\$ 112,476	\$ -	\$ 5,228	\$ 107,248	\$ 5,231
2011 0.00% \$580,000					
OPWC Polybutylene	444,667	-	19,334	425,333	19,334
2012 0.00% \$169,873					
OPWC Liberty-Fairfield					
Watermain Replacement	124,577	-	5,662	118,915	5,662
2013 0.00% \$1,275,000					
OPWC Polybutylene	1,062,500	-	42,500	1,020,000	42,500
2014 0.00% \$308,512					
OPWC Liberty-FF WM Replace	262,234	-	10,284	251,950	10,284
2017 0.00% \$265,975					
OPWC Polybutylene	234,944	-	8,866	226,078	8,866
Total Long-Term Loans From Direct Borrowings	\$ 21,603,511	\$ -	\$ 1,703,203	\$ 19,900,308	\$ 1,756,845
Other Long-Term Obligations					
Compensated Absences	\$ 733,113	\$ 200,570	\$ 248,009	685,674	\$ 244,835
Net Pension Liability-OPERS	6,040,719	-	2,399,753	3,640,966	-
Total Other Long-Term Obligations	\$ 6,773,832	\$ 200,570	\$ 2,647,762	\$ 4,326,640	\$ 244,835
Total Business-Type Activities	\$ 52,549,339	\$ 200,570	\$ 8,568,800	\$ 44,181,109	\$ 6,045,510

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

GENERAL OBLIGATION BONDS

All business-type activities general obligation bonded debt is supported by the full faith and credit of the County. Enterprise supported general obligation bonds are being paid by Enterprise Funds. In the event of default, the lender could force the County to redirect inside millage to cover the debt.

In August 2005, the County issued a \$600,000 general obligation bond for the purpose of bonding short-term bond anticipation notes for the Venice Gardens Sewer project. The bonds were issued for a forty-year period, with final maturity in August 2045.

In September 2006, the County issued a \$3,200,000 general obligation bond for the purpose of bonding short-term bond anticipation notes for the New Miami Sewer Improvement project. These bonds are registered with the United States Department of Agriculture Rural Development (USDA). The bonds were issued for a forty-year period, with maximum maturity in August 2046.

WATER JUDGEMENT BONDS

In the event of default, the lender can choose to accelerate the payments on the Water Judgement Bond debt.

The 2007 and 2017 Water Judgement Bonds are general obligation bonds that were court ordered to settle the water contract dispute between Butler County and the City of Hamilton. The County received Water Rights assets as part of the settlement agreement. See Capital Assets Note 10 for additional information. The principal and interest are paid from the Water fund.

In April 2007, the County issued \$24,135,000 in Water Judgement bonds for the purpose of advance refunding \$24,000,000 of the 2002 Water Judgment Bonds. The bonds were issued for a twenty year period, with final maturity in December 2026.

In October 2017, the County issued \$7,370,000 in general obligation bonds for the purpose of current refunding \$7,820,000 of the 2007 Water Judgement bonds, in order to take advantage of lower interest rates. These bonds are paid from the water fund and will mature in December 2022.

REVENUE BONDS

In the event of default, the lender can choose to accelerate the payments on the Revenue Bond debt.

Revenue bonds are supported by user charges and are not backed by the full faith and credit of the County. These bonds have been issued to pay for water and sewer projects.

In June 2005 the County issued a \$19,575,000 Sewer Revenue bond for the purpose of partially advance refunding \$1,485,000 of existing 1997, \$5,490,000 of existing 1998, and \$12,790,000 of existing 1999 Sewer bonds. The bonds were issued for an eighteen year period, with final maturity in December 2023.

In September 2006, the County issued a \$4,000,000 Sewer Revenue bond for the purpose of bonding short-term bond anticipation notes for the New Miami Sewer Improvement project. These bonds are registered to the United States Department of Agriculture, Rural Development. The bonds were issued for a forty-year period, with the final maturity in December 2045.

In September 2014, the County issued \$9,640,000 of Sewer Revenue Bonds for the purpose of current refunding \$10,150,000 of 2004 Sewer Revenue Bonds, in order to take advantage of lower interest rates. These bonds are paid from the Sewer Fund and will mature in December 2024. As a result, \$10,150,000 of the 2004 sewer revenue bonds were considered defeased and the liability for the refunded bonds have been removed from the County's financial statements. All refunded bonds have been repaid.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

In September 2014, the County issued \$9,345,000 of Water Revenue Bonds for the purpose of advance refunding \$10,275,000 of 2005 Water Revenue Bonds, in order to take advantage of lower interest rates. These bonds are paid from the Water Fund and will mature in December 2025. As a result, \$10,275,000 of the 2005 Water Revenue Bonds were considered defeased and the liability for the refunded bonds have been removed from the County's financial statements. All refunded bonds have been repaid.

The County has pledged future revenues, net of operating expenses, to repay Revenue Bonds, Cincinnati Waterworks Loans, OPWC, and OWDA loans in the Water fund. The debt is payable solely from water customer net revenues and are payable through 2046. The purpose, terms and balances outstanding are identified above. Annual Principal and Interest payments on debt are expected to require 14 percent of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$9,758,344. Of this total \$3,158,775 is for the revenue bonds, \$1,028,041 for the Cincinnati Waterworks, and \$5,571,528 for the OPWC/OWDA loans. Principal and interest paid for the current year and total net revenues were \$1,969,256 and \$14,451,011 respectively.

Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$1,130,475, \$342,633 for the Cincinnati Waterworks loan and \$496,148 for the remaining OPWC/OWDA loans.

The County has pledged future revenues, net of operating expenses, to repay Revenue Bonds and OWDA loans in the Sewer fund. The debt is payable solely from sewer customer net revenues and are payable through 2046. The purpose, terms and balances outstanding are identified above. Annual Principal and interest payments on debt are expected to require 14 percent of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$23,496,049. Of this total \$6,157,120 is for the revenue bonds and \$17,338,929 is for the OPWC/OWDA loans.

Principal and interest paid for the current year and total net revenues were \$2,438,615 and \$17,376,600 respectively. Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$1,055,197 and \$1,383,418 for the OPWC/OWDA loans.

LONG-TERM LOANS

The County's outstanding OPWC loans from direct borrowings contain provisions that in an event of default, OPWC may (1) apply late fees of 8 percent per year, (2) loans more than 60 days late will be turned over to the Attorney General's Office for collection, and as provided by law, OPWC may require that such payments be taken from the County's share of the undivided local government fund, and the outstanding amounts shall, and (3) at OPWC's option, become immediately due and payable.

In 2005, Butler County entered into a contractual agreement with the City of Cincinnati for \$4,634,892 to assist in financing the construction of water lines and a master meter that runs from International Boulevard to Mulhauser Road. This expansion will allow Butler County a secondary water source and provide access to water for future development. Approximately \$549,623 of Butler County water lines were added while intangible assets of \$4,085,629 were recorded as depreciable capital assets, net. This loan matures in October 2025.

In 2006, the County entered into a loan with the OPWC for \$700,871 and \$874,581 to make improvements to watermains in Butler County using proceeds from OPWC loans. The 2006 cast iron watermain loan was issued for twenty-years with the first payment starting in July 2009 and a final payment due in January 2029. The 2006 watermain improvements loan was issued for twenty-years with the first payment starting in July 2008 and a final payment due in January 2028. Both OPWC loans will be repaid by Water fund user charges.

In 2009, the County entered into a loan with the OPWC for \$470,318 to replace watermains using proceeds from the loan. The loan was issued for thirty-years with the final payment due in 2040. The loan will be repaid by Water Fund revenues.

In 2009, the County entered into a loan with Ohio Water Development Authority (OWDA) for \$3,158,694 to replace over 7,000 failing polybutylene service lines in Butler County. The loan was issued for thirty-years with the final payment due in 2031. The loan will be repaid by Water Fund revenues.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

In 2009, the County entered into a loan with the OWDA for \$849,987 to restore and stabilize eroding stream banks of Shaker Creek. The loan was issued for twenty-years with the final payment due in 2029. The loan will be repaid by Sewer Fund revenues.

In 2009, the County entered into a loan with the OWDA for \$1,153,728 to reduce erosion, sedimentation and nutrient enrichment for the Big Monroe project located at Mill Creek. The loan was issued for twenty-years with the final payment due in 2029. The loan will be repaid by Sewer Fund revenues.

In 2009, the County entered into a loan with the OWDA for \$1,587,221 to construct a new sewage receiving facility, a new vactor truck unloading facility, and install a second sludge-dewatering centrifuge. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid by Sewer Fund revenues.

In 2010, the County entered into a loan with the OWDA for \$2,466,203 to design and construct a 2.0 million gallon ground-level storage tank that will serve as a buffer, isolating the pump station from other systems that are surrounding the area. In addition, control valves will be included to smooth out flow rates going into the tank and insuring that pressures are not drawn below acceptable levels. The loan was issued for twenty-years with the final payment due in 2030. The loan will be repaid by Water Fund revenues.

In 2010, the County entered into a loan with the OPWC for \$510,468 to replace and improve an existing sanitary force main with a new sanitary force main and gravity sewer. The loan proceeds also were used to increase the height of a cascade wall approximately two feet to prevent overflows that occur during heavy storm events. The loan was issued for thirty-years with the final payment due in 2041. The loan will be repaid by Sewer Fund revenues.

In 2010, the County entered into a loan with the OPWC for \$600,000 to replace over 15,000 feet of failing cast iron watermains for the subdivision of Dalewood located in West Chester Township. The loan was issued for thirty-years with the final payment due in 2042. The loan will be repaid by Water Fund revenues.

In 2011, the County entered into a loan with the OWDA for an amount not to exceed \$35,500,000 to upgrade and improve the LeSourdsville Wastewater Treatment Plant. The project includes upgrading existing systems and equipment at the plant. The loan was issued for twenty-years with the final payment due in 2034. The loan will be repaid by Sewer Fund revenues.

In 2011, the County entered into a loan with the OPWC for an amount not to exceed \$201,000 to replace the aging cast iron water main along West Chester Road from Barret Road to John Street in West Chester Twp. The loan was issued for thirty-years with the final payment due 2042. The loan will be repaid by Water Fund revenues.

In 2011, the County entered into a loan with the OPWC for an amount not to exceed \$580,000 to replace polybutylene water lines in at various locations including Fairfield Township, Liberty Township, and West Chester Township. The loan was issued for thirty-years with the final payment due in 2043. The loan will be repaid by Water Fund revenues.

In 2012, the County entered into a loan with Ohio Public Works Commission (OPWC) for an amount not to exceed \$169,873 to replace a watermain in Liberty-Fairfield Township. The loan was issued for thirty-years with the final payment due 2043. The loan will be repaid by Water Fund revenues.

In 2013, the County entered into a loan with the OPWC for \$1,275,000 for polybutylene water line replacement. The 2013 project was completed in 2015 with a loan payoff date in 2045. The loan will be paid from the Water Fund revenues.

In 2014, the County entered into a loan with the OPWC for \$308,512 for Liberty Fairfield Rd water main replacement. The 2014 project was completed in 2016 with a loan payoff date in 2046. The loan will be paid from the Water Fund revenues.

In 2017, the County entered into a loan with the OPWC for \$265,975 for Polybutylene water line services . The loan will be paid from the Water Fund Revenues. The loan matures in 2048.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

OTHER PAYABLES

Compensated absences will be paid from the Water and Sewer enterprise funds. There is no repayment schedule for the net pension/OPEB liability. However, employer pension contributions are made from the Water and Sewer funds. For additional information related to the net pension/OPEB liability see Note 12 and Note 13.

Annual debt service requirements to maturity for general obligation bonds, judgment bonds, revenue bonds and revenue bonds and loans are as follow:

Year	General Obligation Bonds		Judgment Bonds	
	Principal	Interest	Principal	Interest
2023	\$ 73,310	\$ 128,379	\$ 2,160,000	\$ 490,875
2024	76,490	125,202	2,275,000	377,475
2025	79,800	121,887	2,395,000	258,038
2026	83,250	118,429	2,520,000	132,300
2027-2031	473,650	534,792	-	-
2032-2036	585,580	422,859	-	-
2037-2041	723,970	284,460	-	-
2042-2046	864,220	113,335	-	-
Total	\$ 2,960,270	\$ 1,849,343	\$ 9,350,000	\$ 1,258,688

Year	Revenue Bonds		Loans	
	Principal	Interest	Principal	Interest
2023	\$ 1,810,520	\$ 328,615	\$ 1,805,318	\$ 611,379
2024	1,389,040	241,892	1,812,535	560,516
2025	1,057,720	176,366	1,794,295	507,909
2026	91,550	124,028	1,578,662	413,954
2027-2031	521,490	556,434	7,958,572	1,462,991
2032-2036	645,980	431,932	3,836,295	481,509
2037-2041	800,220	277,704	715,013	-
2042-2046	775,680	86,656	381,169	-
2047-2048	-	-	18,449	-
Total	\$ 7,092,200	\$ 2,223,627	\$ 19,900,308	\$ 4,038,258

MULTIFAMILY HOUSING

To further economic development in the County, the County has issued bonds that provide capital financing to private-sector entities to acquire, construct, improve, and equip multifamily housing. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2022, the bonds have an aggregate outstanding principal amount payable of \$89,720,000

HOSPITAL REVENUE BONDS

To further economic development in the County, the County has issued bonds that provide capital financing to hospitals to acquire, construct, improve, and equip hospital facilities. The properties financed are pledged as collateral, and the bonds are payable solely from payments received from the private-sector entities on the underlying mortgage or promissory notes. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. At December 31, 2022, the bonds have an aggregate outstanding principal amount payable of \$488,580,000.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

CAPITAL FUNDING REVENUE BONDS

The capital funding revenue bonds were issued on behalf of the County Commissioners Association of Ohio for their low cost capital pooled financing program. Butler County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore they have been excluded entirely from the County's debt presentation. The principal payments will begin in 2035. The principal balance outstanding at December 31, 2022 was \$47,325,000.

LEGAL DEBT MARGIN

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County, less the same exempt debt, shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2022 are an overall debt margin of \$243,565,412 and unvoted debt margin of \$98,026,165.

NOTE 17– INTERFUND BALANCES AND ACTIVITY

Transfers In/Transfers Out activity for 2022 consisted of the following:

Transfers To	Transfers From		
	General	Residential Incentive Districts and Tax Incremental Financings	Total
Job and Family Services / Children Services Agency	\$ 811,232	\$ -	\$ 811,232
Residential Incentive Districts and Tax Incremental Financings	4,000,000	-	4,000,000
Non Major Governmental	15,411,435	6,724,377	22,135,812
Total	\$ 20,222,667	\$ 6,724,377	\$ 26,947,044

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Non-major funds received transfers from the General Fund and the Residential Incentive Districts and Tax Incremental Financings Fund to pay principal and interest on various County issued notes and bonds and to place monies into a capital projects funds for future asset replacements and improvements. .

Due From/Due To balances at December 31, 2022 consist of the following individual fund receivables and payables:

Due To (Payable)	Due From (Receivable)			Total
	General	Developmental Disabilities	Job and Family Services/Children Services Agency	
Job and Family Services/Children Services Agency	4,037	3,181	-	7,218
Non Major Governmental	144,812	-	427	145,239
Sewer	261	-	-	261
Water	174	-	-	174
Total	\$ 149,284	\$ 3,181	\$ 427	\$ 152,892

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

All balances in the Due From/Due To schedule resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The amounts reported as Due From/Due to Other Funds are expected to be repaid within one year.

Advances From/Advances To balances at December 31, 2022 consist of the following individual fund receivables and payables:

<u>Advances To</u>	<u>Advances From</u>	<u>General</u>
Residential Incentive Districts and Tax Incremental Financings	\$	4,000,000
Non Major Governmental		222,720
	<u>\$</u>	<u>4,222,720</u>

The balance of \$4,222,720 due to the General Fund results from cash flow issues in those funds. These advances were not expected to be repaid within the current year.

NOTE 18– CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their representatives. These audits could lead to a request for reimbursement to the grantor agency for any expenses disallowed under terms of the grant. Based on prior experience the County believes such disallowances, if any, will be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County the resolution of these matters will not have a material adverse effect on the financial condition of the County.

NOTE 19 –JOINTLY GOVERNED ORGANIZATIONS/RISK SHARING POOL/INSURANCE PURCHASING POOL/RELATED ORGANIZATIONS

TRANSPORTATION IMPROVEMENT DISTRICT OF BUTLER COUNTY

The Transportation Improvement District, a jointly governed organization, provides the opportunity to construct roads, bridges and accompanying improvements within the County. The Transportation Improvement District Board, which consists of representatives from each of the participating governments, including the County, oversees the operation of the District. The board exercises total control over the operation of the district, including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. Complete financial statements can be obtained from the Transportation Improvement District, 315 High St. 6th Floor Hamilton, OH 45011.

OHIO KENTUCKY INDIANA REGIONAL COUNCIL OF GOVERNMENTS (OKI)

The Ohio Kentucky Indiana Regional Council of Governments (OKI), a jointly governed organization, was formed in 1964. OKI is a council of local governments, business organizations and community groups that work together to improve the economic development of the Tri-State. The board exercises total control over the operation of the council, including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County contributed \$32,393 in 2022. Financial statements can be obtained from the OKI, 720 E. Pete Rose Way, Suite 420 Cincinnati, OH 45202.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

BUTLER/CLERMONT/WARREN WORKFORCE POLICY BOARD (AREA 12)

The Butler/Clermont/Warren Workforce Policy Board is a jointly governed organization with thirty-one board members consisting of representatives from business, education, labor and government. The Butler County Commissioners appoint two of the 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 is currently the fiscal agent for the WIA area. The duties of the fiscal agent include budgeting, reporting and disbursing grant funding to the participating counties from the Ohio Department of Job and Family Services.

COMMUNITY-BASED CORRECTIONAL FACILITY

The Community-Based Correctional Facility is a jointly governed organization that provides an alternative to prison incarceration for felony offenders. The Facility is the last step in the continuum of increasing punishment before prison incarceration. The Facility is a minimum-security operation. The Facility's governing board oversees the operations of the organization. Common Pleas Judges from the participating counties comprise a Judicial Advisory Board. The Judicial Advisory Board appoints two-thirds of the members of the Facility Governing Board and advises the Facility's Governing Board regarding Facility matters. The Board includes at least one Common Pleas Court Judge from each participating county. The Facility serves Butler, Clermont, and Warren County.

The Facility's Governing Board has contracted with Talbert House for daily operational functions, a non-profit organization. Talbert House is responsible for essentially all management decisions related to the Facility, subject to the Facility Governing Board's oversight. Complete financial statements can be obtained from the Community-Based Correctional Facility, 5234 State Route 63, Lebanon, OH 45036.

SOUTHWEST OHIO COUNCIL OF GOVERNMENTS

The Southwest Ohio Council of Governments was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. The Council consists of four members representing each of the four counties. Any other County Board of Developmental Disabilities may petition for membership to the Council however membership must be approved by two-thirds vote of the Council members. 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 four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. In 2022, Butler County contributed \$5,000 to the Council. Financial information for the Southwest Ohio Council of Governments may be obtained at 1910 Fairgrove Avenue Suite E, Hamilton Ohio 45011.

COUNTY RISK SHARING AUTHORITY (CORSA)

The County Risk Sharing Authority (CORSA) is a risk sharing pool made up of sixty-five counties in Ohio. CORSA was formed as an Ohio non-profit 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 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. An elected board of not more than nine trustees manages the affairs of the Corporation. 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's payment for insurance to CORSA in 2022 was \$649,349.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

JEFFERSON HEALTH PLAN

The Butler County Board of Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2022. Jefferson Health Plan was first established in 1985 to provide to serve public entities in Ohio and afford them an opportunity to share in the benefits of better health care through a consortium. The Jefferson Health Plan is organized and operates as a Council of Governments under Ohio Revised Code Chapter 167 with membership open to political subdivisions within and outside of the State of Ohio.

BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$637.56 per month for employees enrolled in a single plan and \$1,763.14 per month for employees enrolled in a family plan, with the employees paying \$78.80 per month for single coverage, and \$217.92 per month for family coverage.

REGIONAL TRANSIT AUTHORITY (RTA)

The Regional Transit Authority (RTA) is a related organization to the County. The County Commissioners are responsible for appointing the board of directors of the RTA; however, the County Commissioners cannot influence the RTA's operations, nor does the RTA represent a potential financial benefit or burden to the County. Once the RTA determines to present a levy to the voters, including the determination of the rate and duration, the County must place the levy on the ballot. The RTA may issue debt and determine its own budget. Financial information for the RTA may be obtained at 3045 Moser Ct. Hamilton, OH 45011.

METROPARKS OF BUTLER COUNTY

The Park District Commissioners are appointed by the Probate Judge of the County. The Commissioners adopt their own budget, authorize expenditures, hire and fire staff, and do not rely on the County to finance deficits. Metroparks provides educational programs along with recreational opportunities throughout the year. The County is not financially accountable for the District nor is the District fiscally dependent on the County. The District serves as its own taxing and debt issuance authority and is a related organization of the County. Metroparks of Butler County is a related organization. Financial information for the Metroparks of Butler County may be obtained at 2051 Timberman Road, Hamilton, OH 45013.

TWELFTH DISTRICT COURT OF APPEALS

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 district court is a separate entity from the County. The three 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 and appoints staff necessary for operations of the court. The County contributed \$350,759 to the court of appeals in 2022.

NOTE 20– CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

Encumbrances

Encumbrances are commitments related to unperformed contracts for goods and services. Encumbrances accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next fiscal year were as follows:

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Governmental Funds:	
General	\$ 9,561,689
Mental Health and Addiction Recovery Services Board	1,311,754
Developmental Disabilities	862,643
Job and Family Services/Children Services Agency	2,677,389
Residential Incentive Districts and Tax Incremental Financings	2,564,571
County ARPA Relief Fund	594,762
Nonmajor Governmental Funds	7,965,307
Total Governmental Funds	<u>\$ 25,538,115</u>
Proprietary Funds:	
Sewer	\$ 3,009,177
Water	2,181,955
Total Proprietary Funds	<u>\$ 5,191,132</u>

The County has several outstanding contracts for construction and professional services. The following amounts remain on these contracts as of December 31, 2022.

Contractor	Outstanding Balance
Sunesis Construction Co	\$ 4,417,787
Ford Development	4,171,760
John R Jurgensen Co	754,888
Parkson	722,319
NR Lee Restoration	633,600
Eagle Bridge Co	449,143
Debra-Kuempel	373,715
Total	<u>\$ 11,523,212</u>

NOTE 21 – TAX ABATEMENTS

For 2022, County property taxes were reduced by \$807,327 under community reinvestment areas and enterprise tax zone exemption agreements entered into by various municipalities as summarized below.

Overlapping Government	Amount of 2022 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Fairfield	\$296,415
City of Hamilton	12,608
City of Monroe	300,870
Total Community Reinvestment Areas	<u>609,893</u>
<i>Enterprise Zone Exemptions:</i>	
City of Hamilton	191,223
City of Middletown	6,211
Total Enterprise Zone Exemptions	<u>197,434</u>
Total Abatements	<u>\$807,327</u>

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 22 – ASSET RETIREMENT OBLIGATIONS(ARO)

Ohio Revised Code Section 6111.44 requires the County to submit any changes to their sewerage system to the Ohio EPA for approval. Through this review process, the County would be responsible to address any public safety issues associated with their waste water treatment facilities. Any ARO associated with these public safety issues are not reasonably estimable. Currently, there is significant uncertainty as to what public safety items would need addressed; therefore, a reliable estimated amount could not be determined.

NOTE 23 – COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines.

The 2022 activity includes, \$12,595,526 of County American Rescue Plan funding that was subgranted to various organizations for projects. A few of the significant projects are workforce development with Miami University, Middletown revitalization of the Paperboard site and various community center renovations in Butler County. In addition, the County received funding for emergency rental assistance from the federal government and was able to provide housing support in the amount of \$4,619,817 to Butler County residents during 2022.

NOTE 24- BUTLER COUNTY LAND REUTILIZATION CORPORATION

Reporting Entity

The Butler County Land Reutilization Corporation (the "Corporation") is a county land reutilization corporation that was formed on June 15, 2012, when the Butler County Board of Commissioners authorized the incorporation of the Corporation under Chapter 1724 of the Ohio Revised Code through resolution as a not-for-profit corporation under the laws of the State of Ohio. The Corporation is a component unit of Butler County. The purpose of the Corporation is to strengthen neighborhoods in Butler County (the "County") by returning vacant and abandoned properties to productive use. The Corporation has been designated as the County's agent to further its mission to reclaim, rehabilitate, and reutilize vacant, abandoned, tax foreclosed and other real property in the County by exercising the powers of the County under Chapter 5722 of the Ohio Revised Code.

Pursuant to Section 1724.03 (B) of the Ohio Revised Code, the Board of Directors of the Corporation shall be composed of at least seven members including, (1) the County Treasurer, (2) at least two members of the County Board of Commissioners, (3) one member who is a representative of the largest municipal corporation, based on the population according to the most recent federal decennial census, that is located in the County, (4) one member who is a representative of a township with a population of at least ten thousand in the unincorporated area of the township according to the most recent federal decennial census, and (5) any remaining members selected by the County Treasurer and the County Commissioners who are members of the Corporation board. The term of office of each exofficio director runs concurrently with the term of office of that elected official. The term of office of each appointed director is two years.

Basis of Accounting

The basic financial statements of the Corporation have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Land Reutilizations' accounting policies are described below:

The general fund accounts for all financial resources that are received from the County Treasurer from penalties collected on delinquent property taxes and interest on those delinquencies. The general fund receives 1 percent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund. The general fund also receives various other grants, primarily the NIP Grant. The general fund balance is available to the Corporation for any purpose provided it is expended or transferred according to the general laws of Ohio. In addition, the fund receives State grant revenues.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Measurement Focus

The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets, all deferred outflows of resources, all liabilities and all deferred inflows of resources associated with the operation of the Corporation are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

The fund financial statements for the general fund is accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current deferred outflows of resources, current liabilities and current deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balance reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanation to better identify the relationship between the government-wide statements and the statements for the general fund.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the government-wide statement of net assets will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. There were no deferred outflows of resources at December 31, 2022.

In addition to liabilities, both the government-wide statement of net assets and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the Corporation, deferred inflows of resources include unavailable revenue. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

Budgetary Process

The Corporation is not bound by the budgetary laws prescribed by the Ohio Revised Code for purely governmental entities. The Board of Directors of the Corporation adopts an annual budget prior to the beginning of the fiscal year. Appropriations and subsequent amendments are approved by the Board of Directors during the year as required.

Federal Income Tax

The Corporation is exempt from federal income tax under Section 115(1) of the Internal Revenue Code.

Cash and Cash Equivalents

All monies received by the Corporation are deposited in a demand deposit account. The Corporation had no investments during the year or at the end of the year.

Prepayments

Certain payments to vendors reflect the costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. These items are reported as assets on the balance sheet using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed. At year end, because prepayments are not available to finance future governmental fund expenditures, a nonspendable fund balance is recorded by an amount equal to the carrying value of the asset on the fund financial statements.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Assets Held for Resale

Assets held for resale represent properties purchased by or donated to the Corporation. These properties are valued based upon the purchase price plus any costs of maintenance, rehabilitation, or demolition of homes on the properties. For donated or forfeited properties, the asset is reported at fair value. The Corporation holds the properties until the home is either sold to a new homeowner, sold to an individual who will rehabilitate the home, or the home on the property is demolished. Properties with demolished homes could be transferred to the city or township they are in after demolition, until those parcels may be merged with adjacent parcels for development or green space projects, or the Corporation may sell other lots to the owners of adjacent parcels for a nominal cost.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements. 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 fund.

Net Position

Net position represents the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Corporation had restricted net position at December 31, 2022.

Intergovernmental Revenue

The Corporation receives operating income through Butler County. This money represents the penalties and interest on current unpaid and delinquent property taxes once these taxes are paid. Pursuant to ORC 321.263, these penalty and interest monies are collected by the County when taxes are paid and then are paid to the Corporation upon the Corporation's written request. In addition, the Corporation receives State grant funding.

Estimates

The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the basic financial statements and accompanying notes. Actual results may differ from those estimates.

Deposits and Investments

At December 31, 2022, the carrying amount of all Corporation deposits was \$1,491,854. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2022, \$250,000 of the Corporation's bank balance of \$1,592,709 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining amount was either covered by the Ohio Pooled Collateral System (OPCS) or exposed to custodial credit risk as described below.

Custodial credit risk is the risk that, in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Corporation's and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2022, the Corporation's financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Transactions with Butler County

Pursuant to and in accordance with Section 321.261 (B) of the Ohio Revised Code, the Corporation has been authorized by the Butler County Board of Commissioners to receive 1 percent of all collections of delinquent real property, personal property, and manufactured and mobile home taxes that are deposited into the County's Delinquent Tax Assessment and Collection Tax (DTACT) fund and will be available for appropriation by the Corporation to fund operations. At December 31, 2022, the Corporation recognized revenues of \$169,360 for these fees that were collected by the County in 2022. The Corporation also recorded \$44,859 in Sheriff sale money from Butler County.

During 2022, the Corporation paid \$35,472 in various costs to various Butler County departments.

NOTE 25- LIBERTY COMMUNITY AUTHORITY

Reporting Entity

The Liberty Community Authority, Butler County, Ohio (the "Authority") is a community authority created pursuant to Chapter 349 of the Ohio Revised Code (ORC) and is a component unit of Butler County. Liberty Center Holdings, LLC (the Developer) filed a petition (the Petition) for creation of the Authority with the Board of County Commissioners of Butler County, Ohio, and the Petition was accepted by Resolution No. 13-08-03783 of the Board of County Commissioners of Butler County on August 22, 2013. The Petition, which may be subject to amendment or change, defines the boundaries of the Authority and allows the Authority to finance the costs of publicly owned and operated improvements and community facilities with Community Development Charges.

By its Resolution, the Board of County Commissioners of Butler County determined the Authority would be conducive to the public health, safety, convenience and welfare, and that it was intended to result in the development of a new community as described in ORC. The Authority thereby was organized as a body corporate and politic in the State. While the Authority was formed in 2013, no financial activity occurred until the issuance of bonds in November 2014.

By law, the Authority is governed by a seven-member board of trustees. At inception, the Board of County Commissioners of Butler County appointed four of the trustees and the remaining three trustees were appointed by the Developer.

The Authority includes approximately 65 acres of land located in Liberty Township, Butler County, Ohio with a mixed-use commercial project known as Liberty Center including retail space, office space, hospitality components and residential units. Liberty Center's grand opening was in October 2015.

Measurement Focus, Basis of Accounting and Basis of Presentation

The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows.

Operating revenues are those revenues that are generated from the primary activity of the Authority and consist of both assessed valuation charges and facility charges. Operating expenses consist of administrative expenses and depreciation on capital assets. All revenues and expenses not meeting these definitions are reported as non-operating revenues and expenses.

Cash and Cash Equivalents

The Authority considers all highly liquid investments with an original maturity of three months or less at the time they are purchased to be cash and cash equivalents.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Capital Assets and Depreciation

Capital assets, including parking garages and infrastructure, are recorded at historical cost for assets acquired or constructed and fair value for contributed infrastructure. Expenses that increase values or extend the useful life of the respective assets are capitalized while the costs of maintenance and repairs are charged to operating expenses. Interest costs related to the construction are capitalized. Depreciation is calculated on a straightline basis over the estimated useful life of the various classes of assets. The useful life for computing depreciation is 50 years for parking garages and infrastructure.

Bonds Payable and Discounts

Bonds payable are reported net of the unamortized bond discount which is deferred and amortized over the term of the bonds. Issuance costs are expensed as incurred.

Due to Developer

The amounts reported as Due to Developer as of December 31, 2021 represented administrative and operating costs funded by the Developer in accordance with the master agreement to be reimbursed by the Authority. In 2022, the terms of the agreement were modified.

Net Position

Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Authority or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Authority applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Use of Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a custodial risk policy. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the Authority places deposits must pledge as collateral eligible securities of aggregate fair value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). Financial institutions participating in the Ohio Pooled Collateral System (OPCS), a centralized collateral system monitored by the Ohio Treasurer of State, must pledge eligible securities equal to at least 102 percent of the carrying value of all public deposits held by each institution. Financial institutions choosing not to participate in the OPCS must pledge eligible securities equal to at least 105 percent of the carrying value of the 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.

As of December 31, 2022, the carrying amount and bank balance of the Authority's deposits was \$7,663. These balances were covered by the FDIC.

Cash Equivalents

As of December 31, 2022, the Authority also had \$59,557 in a US Treasury Money Market account. In addition, the Authority had cash on deposit with US Bank (Trustee) in accordance with the Authority's Master Trust Agreement with the Trustee. The amount on deposit with the Trustee at December 31, 2022 was \$595,958 and consists of a US Treasury money market fund. This account is reported as restricted cash with fiscal agent on the Statement of Net Position

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Community Development Charges

The Authority can levy community development charges, as defined, for the benefit and use of the Authority to cover all or part of land acquisitions, development, construction, operation and maintenance of land, land development and community facilities, the debt service therefor and any other cost incurred by the Authority. The Authority levies both an Assessed Valuation Charge and Facilities Charge.

Assessed Valuation Charge

The Assessed Valuation Charge is an annual charge on each chargeable parcel of land within the Authority based on the Assessed Valuation of each parcel which may be expressed as a number of mills. In 2022 the Assessed Valuation Charge was the full 10 mills on the total Assessed Valuation. In 2022, the Authority also assessed a Core Retail Valuation Charge of 2.75 mills.

Facility Charge

The Authority has levied a Facility Charge upon all retail sales conducted within the Authority of one half one percent (0.5%) of the price paid by each consumer in connection with such retail sales. The Facility Charge is collected by tenants from consumers and remitted on a monthly basis.

Restricted Assets

Restricted assets consist of cash with fiscal agent whose use has been restricted by bond indenture for a debt service reserve. Restricted assets at December 31, 2022 were \$595,958

Capital Assets

Capital Assets Activity for the year ended December 31, 2022 was as follows:

	Balance 1/1/22	Increases	Decreases	Balance 12/31/2022
Capital assets not being depreciated:				
Land	\$ 2,333,662	\$ -	\$ -	\$ 2,333,662
Capital assets being depreciated:				
Parking garages	27,025,015	-	-	27,025,015
Infrastructure	13,871,256	-	-	13,871,256
Total Capital Assets Not Depreciated	<u>40,896,271</u>	<u>-</u>	<u>-</u>	<u>40,896,271</u>
Less accumulated depreciation:				
Parking garages	(3,378,125)	(540,500)	-	(3,918,625)
Infrastructure	(1,733,906)	(277,425)	-	(2,011,331)
Total accumulated depreciation	<u>(5,112,031)</u>	<u>(817,925)</u>	<u>-</u>	<u>(5,929,956)</u>
Capital assets, net	<u>\$ 38,117,902</u>	<u>\$ (817,925)</u>	<u>\$ -</u>	<u>\$ 37,299,977</u>

LONG-TERM DEBT

In November 2014, the Authority entered into a funding agreement with the Butler County Port Authority for the issuance of public infrastructure revenue bonds in the amount of \$20,180,000 for the primary purpose of financing the cost of construction of parking garages and water, sewer and storm water system improvements. The proceeds were also used to fund capitalized interest on the bonds through the June 1, 2016 payment date, fund a debt service reserve and pay costs of issuance. The bonds were issued at discount and pay interest at rates ranging from 5% to 6% and fully mature on December 1, 2043.

The bond issuance was a portion of a partnership with Butler County and Liberty Township for the construction of public parking garages and infrastructure for the Liberty Center project. The constructed assets belong to the Authority. The parties entered into a funding agreement and issued in bonds for capital financing through the Butler County Port Authority. The bonds will be paid solely from the pledged amounts identified in the funding agreement and the Port Authority shall never be required to use its own funds to make such payments.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

In April 2022, the Authority entered into a new funding agreement with the Butler County Port Authority for the issuance of public infrastructure refunding revenue bonds in the amount of \$19,350,000 for the primary purpose of refunding the 2014 bonds. The bonds were issued at discount and pay interest at 5.5% and fully mature on December 1, 2053.

The new funding agreement also included an obligation for an accumulated County enhancement due to the County from the Authority equal to \$975,000, representing an amount due to the County from the 2014 bonds. Further, it also includes an annual amount of \$195,000 due to the County for the enhancement gained by the County's participation in the financing of the bonds. These obligations accumulate until paid. As of December 31, 2022, the Authority owes the County \$1,170,000 for these obligations.

The Authority has pledged its community development charges, including both Assessed Valuation Charges and Facility Charges, for the payment of principal and interest on the bonds.

Also in November 2014, the Authority entered into a loan with the Ohio Water Development Authority (OWDA) in the amount of \$12,000,000 to finance the construction of a storm water collection system throughout the Liberty Center site. The loan was modified in 2022 to reduce the interest rate to 1.5% and extend the final due an additional ten years to January 1, 2048. This reduced the Authority's annual payments from \$783,168 to \$478,743.

Debt activity for the year ended December 31, 2022 was as follows:

	Balance 1/1/22	Additions	Reductions	Balance 12/31/22	Due Within One Year
2022 Refunding Bonds	\$ -	\$ 19,350,000	\$ (545,000)	\$ 18,805,000	\$ 295,000
2014 Revenue Bonds	18,220,000	-	(18,220,000)	-	-
Less deferred amount for issuance discounts	(344,452)	(482,783)	359,539	(467,696)	-
Total Revenue Bonds	<u>17,875,548</u>	<u>18,867,217</u>	<u>(18,405,461)</u>	<u>18,337,304</u>	<u>295,000</u>
OWDA Loan Development	10,275,651	-	(325,826)	9,949,825	164,748
Subordinate Bond	<u>3,547,230</u>	<u>117,644</u>	<u>-</u>	<u>3,664,874</u>	<u>-</u>
Total Long Term Obligations	<u>\$ 31,698,429</u>	<u>\$ 18,984,861</u>	<u>\$ (18,731,287)</u>	<u>\$ 31,952,003</u>	<u>\$ 459,748</u>

In accordance with the Construction Services Agreement between the Authority and the Developer for the construction of community facilities by the Developer, the Authority agreed to issue notes or bonds to the Developer to evidence the Authority's obligation to reimburse the Developer for public infrastructure costs funded by the Developer. The Developer incurred additional development costs that were included in the Public Infrastructure Scope that exceeded the amounts paid for by the Bond Issuance and the OWDA loan that could be reimbursable to the Developer after all other obligations are fulfilled per the Funding and Trust Agreements. In 2016, the Developer submitted cost certificates to the Authority which were approved by the Board for reimbursement of costs. Thus, in November 2016, the Authority issued a Development Subordinate Bond payable to the Developer in the principal amount of \$2,941,091. In 2022 there was \$117,644 in capitalized interest on the bond.

The bond matures 40 years from the date of issuance in 2056 and bears interest at a rate of 4% per year. Principal and interest payments shall be payable on each February 1 and August 1 until the principal has been paid provided that interest and principal shall be payable only to the extent of available pledged revenues after the payment of revenue bonds, OWDA loan and operating costs. Thus, no specific repayment schedule is provided.

Under funding agreements, Butler County has pledged tax increment financing (TIF) revenues in the event the assessed valuation and facility charges are insufficient to pay debt service on the revenue bonds or OWDA loan. During 2022, Butler County provided \$239,480 in TIF revenues to use toward OWDA loan debt service and \$19,368 in TIF revenues to pay towards the revenue bonds debt service and fees. A liability for these amounts has been recorded on the statements of net position as Due to the County prior to 2022. In 2022, these amounts have been reported as intergovernmental revenue due to the new funding agreement.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
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A summary of the annual debt service requirements for the bonds payable as of December 31, 2022 follows:

	Principal	Interest	Total
2023	\$ 295,000	\$ 861,695	\$ 1,156,695
2024	305,000	848,010	1,153,010
2025	320,000	833,750	1,153,750
2026	340,000	818,800	1,158,800
2027	355,000	803,045	1,158,045
2028-2032	2,035,000	3,751,875	5,786,875
2033-2037	2,375,000	3,438,382	5,813,382
2038-2042	3,020,000	2,812,845	5,832,845
2043-2047	3,755,000	2,095,762	5,850,762
2048-2052	4,870,000	1,014,244	5,884,244
2053	1,135,000	44,160	1,179,160
Total	<u>\$ 18,805,000</u>	<u>\$ 17,322,568</u>	<u>\$ 36,127,568</u>

Annual debt service on the OWDA Loans as of December 31, 2022 follows:

	Principal	Interest	Total
2023	\$ 164,748	\$ 74,624	\$ 239,372
2024	333,211	145,531	478,742
2025	338,229	140,514	478,743
2026	343,221	135,422	478,643
2027	348,490	130,253	478,743
2028-2032	1,822,753	570,962	2,393,715
2033-2037	1,964,167	429,548	2,393,715
2038-2042	2,116,552	277,162	2,393,714
2043-2047	2,280,465	112,955	2,393,420
2048	237,989	1,782	239,771
Total	<u>\$ 9,949,825</u>	<u>\$ 2,018,753</u>	<u>\$ 11,968,578</u>

Related Party Transactions

Under an agreement with the Authority, the Developer was responsible for overseeing the construction and development of the public infrastructure projects. In addition, the Developer will fulfill certain administrative and operational functions for the Authority on an ongoing basis. The Developer has paid operating costs on behalf of the Authority for which it is eligible for reimbursement. However, the agreement also allowed for additional reimbursements to the Developer after debt obligations were paid if surplus revenues exist. Prior to 2022, the Authority reported amounts due to the Developer for operating costs incurred on its behalf by the Developer.

However, the new funding agreement in 2022 changed the reimbursement of operating and maintenance costs to the Developer. The agreement outlines an amount each year which is eligible for reimbursement if adequate resources are available after the payment of debt service. For 2022, eligible reimbursements were approximately \$239,000 but no payments were made due to a lack of available resources. These obligations do not accumulate under the new agreement so operating and maintenance expenses unreimbursed each year are no longer payable. All accumulated amounts for years prior to 2022 are no longer obligations of the Authority and were recorded as forgiveness at the time of the new agreement.

During 2022, the Authority made no payments to the Developer in accordance with these agreements.

By law, the Authority is governed by a seven-member board of trustees. At inception, the Board of County Commissioners of Butler County appointed four of the trustees and the remaining three trustees were appointed by the Developer. The trustees appointed by the Developer are employees of a related party to the Developer. During 2019, the three trustees of the Developer were replaced by three trustees from the current property manager.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Risk Management

The Authority is exposed to various risks of loss related to torts and liability, damage to and theft of or destruction of assets; errors and omissions; and natural disasters. The Authority maintains comprehensive insurance coverage with private carriers for property and general liability insurance. Claim payments have not exceeded coverage in the past three years. There was no decline in the level of coverage from the prior year.

Contingent Liabilities

There are no claims and lawsuits pending against the Authority.

NOTE 26- BUTLER COUNTY PORT AUTHORITY

Reporting Entity

The Butler County Port Authority (the "Port Authority") is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority was established in September 2004 pursuant to section 4582.22 of the Ohio Revised Code by resolution of Butler County. The seven voting member Board of Directors directs the Port Authority. The Port Authority is a component unit of Butler County.

The Port Authority provides services that are enumerated in Sections 4582.21 to 4582.29 of the Ohio Revised Code. The services include but are not limited to the power to purchase, construct, reconstruct, enlarge, improve, equip, develop, sell, exchange, lease, convey other interest in, and operate Port Authority facilities.

Basis of Presentation

Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent 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 or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Enterprise accounting uses a flow of economic resources measurement focus. With this measurement focus, all asset and all liabilities are included on the statement of net position. Equity (i.e., net position) consists of retained earnings. The operating statement presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made. The accrual basis of accounting is utilized for reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Budgetary Data

Ohio Revised Code Section 4582.39 requires the port authority to annually prepare a budget. Ohio Revised Code Section 5705(B)(2)(a) requires the Port Authority, on or before the fifteenth day of July each year, to adopt an operating budget for the ensuing fiscal year. The operating budget should include an estimate of receipts from all sources, a statement of all taxing unit expenses that are anticipated to occur, and the amount required for debt charges during the fiscal year. The operating budget is not required to be filed with the county auditor or the county budget commission. Ohio Revised Code Section 5705(B)(2)(b) requires the Port Authority to certify beginning balances on or about the first day of each fiscal year; certify revenue available for appropriation; adopt appropriations within available resources; certify the availability of funds prior to incurring obligations; and, limit expenditures to appropriations for each fund. However, documents prepared in accordance with such Sections are not required to be filed with the county auditor or county budget commission.

Deposits and Investments

In accordance with state statute, active deposits are designated as public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the Port Authority Treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

Custodial credit risk is the risk that in the event of bank failure, the Port Authority will not be able to recover deposits or collateral securities that are in the possession of an outside party. Although all statutory requirements for the deposit of money have been followed, noncompliance with Federal requirements could potentially subject the Port Authority to a successful claim by the Federal Deposit Insurance Corporation.

The Port Authority has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by:

- Eligible securities pledged to the Port Authority and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent of the deposits being secured;
Or
- Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

At year-end, the carrying amount of the Port Authority's deposits was \$64,470 and the bank balance was \$65,535. Federal depository insurance covered \$65,535 of the bank balance.

As of December 31, 2022, the Port Authority had investments in STAR Ohio totaling \$3,647,395.

The Port Authority has no investment policy dealing with investment credit risk beyond the requirements in state statutes. STAR Ohio carries a rating of AAAM by Standard and Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service.

Operating and Non-Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly by the Port Authority's primary mission. For the Port Authority, operating revenues include intergovernmental contributions to fund operations and local business contributions to work on grant applications, as well as administrative fees charged to cover operating expenses. Operating expenses are necessary costs incurred to support the Port Authority's primary mission. Non-operating revenues and expenses are those that are not generated directly by the Port Authority's primary mission. Various state grants, local government contributions, interest income and expenses comprise the non-operating revenues and expenses of the Port Authority.

Accrued Liabilities

In general, payables and accrued liabilities are reported as obligations regardless of whether they will be liquidated with current resources.

Net Position

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Port Authority applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

Long-Term Obligations

Bonds Payable

Changes in the Port Authority's long-term liabilities for the year ended December 31, 2022, were as follows:

	(Restated)			Due Within
	Beginning Balance	Deletions	Ending Balance	One Year
Bonds Payable - 3% to 6%	\$ 18,220,000	\$ (430,000)	\$ 17,790,000	\$ 455,000

The bonds payable were issued in 2014 for the purposes of acquiring and constructing certain public infrastructure improvements, in relation to the Liberty Center Project.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2022

The Port Authority has an intergovernmental agreement with the Butler County Board of County Commissioners that provides for the County to make the semi-annual payments to the debt service trustee in the exact amounts of the debt service that is due. While the Port Authority was the issuer on these bonds, Butler County is the third-party obligor on the bonds, and Butler County is also part of the same reporting unit as the Port Authority since the Port Authority is a component unit of Butler County. Accordingly, at December 31, 2022, the Port Authority recorded the above debt as an obligation (as opposed to conduit debt) and recorded an offsetting intergovernmental receivable from Butler County for the amount of the outstanding bonds payable.

Principal and interest requirements to retire the bonds payable, as of December 31, 2022, are as follows:

Bonds Payable			
Year	Principal	Interest	Total
2023	\$ 455,000	\$ 1,041,663	\$ 1,496,663
2024	475,000	1,018,912	1,493,912
2025	500,000	995,163	1,495,163
2026	530,000	966,412	1,496,412
2027	560,000	935,938	1,495,938
2028-2032	3,350,000	4,155,575	7,505,575
2033-2037	4,470,000	3,064,312	7,534,312
2038-2042	6,015,000	1,555,800	7,570,800
2043	1,435,000	86,100	1,521,100
Total	<u>\$ 17,790,000</u>	<u>\$ 13,819,875</u>	<u>\$ 31,609,875</u>

Conduit Debt

One of the Port Authority's main functions is to provide Butler County companies and organizations with the ability to issue debt at a tax-exempt rate. These companies may use the Port Authority's tax-exempt status for such offerings by issuing conduit debt obligations, backed by reimbursement agreements with the Port Authority and trustee.

A conduit debt obligation is debt issued in the name of the issuer (the Port Authority) benefiting a third party that is liable for repayment of the debt, also known as a third-party obligor. The Port Authority, as issuer, has not made any commitments in connection with these conduit debt obligations that would require reporting an obligation under GASB 91. As such, the aggregate amount of conduit debt obligations outstanding at December 31, 2022, is disclosed below and is not being recorded in the Port Authority's financial statements.

The total amount of conduit debt outstanding at December 31, 2022, with the Port Authority as issuer, was approximately \$231 million.

NOTE 27- BUTLER COUNTY CONVENTION AND VISITORS BUREAU

Reporting Entity

The Butler County Convention and Visitors Bureau (the "CVB") was organized in 2007 for the purpose of spotlighting Butler County as a unique travel and tourism destination through target marketing, sales and development efforts. The CVB also promotes the community as a successful meeting, conference, convention and event destination. All levels of sporting events, statewide and nationwide, are actively solicited and secured by the CVB. The CVB's financial support is mainly derived from Butler County through revenues collected from the hotel/motel room tax.

Basis of Accounting

The financial statements of the CVB have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and related disclosures. Accordingly, actual results could differ from those estimates.

Accounts Receivable

Accounts receivable represent amounts due for hotel/motel room tax collected, but not yet remitted to the CVB. The CVB uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2022. Therefore, no allowance for doubtful accounts has been recorded in these financial statements.

Property & Equipment

Property and equipment are valued at cost if purchased and fair value if contributed. Property and equipment over \$500 are capitalized. Depreciation is computed using the modified accelerated cost recovery system (MACRS) based upon the estimated useful lives of the assets. Computer equipment, computer software and office equipment are generally depreciated over 3 to 7 years. Depreciation expense for the year ended December 31, 2022 was \$331.

Refundable Advance

Refundable advance represents grants received from Butler County, Ohio but not yet spent on qualifying expenses which triggers the recognition of revenue.

Net Asset Classifications

Net assets are classified as without donor restrictions and with donor restrictions.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the CVB's management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the CVB or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The CVB has no net assets with donor restrictions as of December 31, 2022.

Contributions and Promises to Give

Unconditional promises to give are recognized as revenue when the underlying promises are received. Conditional promises to give are recognized when the conditions on which they depend are substantially met. Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions; depending on the existence and/or nature of any donor-imposed restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as contributions without donor restriction. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Revenue Recognition

Management has evaluated Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (Topic 606). The CVB has no revenue streams during 2022 covered under Topic 606.

Leases

The CVB leases certain office space. The determination of whether an arrangement is a lease is made at the lease's inception. Under Accounting Standards Codification (ASC) 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from the use of the asset and right to direct use of the asset. Management only reassesses its determination if the terms and conditions of the contracts are changed.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

If the CVB did have operating leases with lease terms exceeding 12 months, the CVB would record Right-of-use (ROU) assets to represent the CVB's right to use an underlying asset for the lease term and would also record lease liabilities to represent the CVB's obligation to make lease payments arising from the lease.

Income Taxes

The CVB is exempt from Federal income taxes under the provisions of the Internal Revenue Code 501(c)(6).

Advertising Costs

Advertising Costs are expensed as incurred and amounted to \$376,288 for the year ended December 31, 2022.

Accounting Principal Adopted

In February 2016, the Financial Accounting Standard Board (FASB) issued ASU 2016-02, Leases (Topic 842), which supersedes existing guidance for accounting for leases under Topic 840, Leases. The FASB also subsequently issued the following additional ASUs, which amended and clarify Topic 842: ASU 2018-01, Land Easement Practical Expedient for Transition to Topic 842; AUS 2018-10, Codification Improvements to Topic 842, Leases; ASU 2018-20, Narrow-scope Improvements for Lessors; and ASU 2019-01, Leases (Topic 842): Codification Improvements. The most significant changes in new leasing guidance is the requirements to recognize right-of-use (ROU) assets and lease liabilities for operating leases on the balance sheet. The CVB adopted this ASU on January 01, 2022. The adoption did not have a material impact on the CVB's statement of financial position or on the statement of activities, as of the CVB's operating leases are less than 12 months.

Restatement Note

The CVB restated prior year numbers to correct previously reported financial statement information.

Net Position December 31,2021	\$ 1,126,861
Prepaid Expenses	837
Accounts Payable	(4,823)
Accrued Wages	(15,945)
Accounts Receivable	1,258
Restated Net Position December 31,2021	<u>\$ 1,108,188</u>

Subsequent Events

No Subsequent events as of the June 23, 2022.

Availability and Liquidity

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of December 31 comprise of the following:

Cash	\$ 810,553
Accounts Receivable	435,603
	<u>\$ 1,246,156</u>

Concentration of Credit Risk

The CVB maintains cash balances in banks which are insured by the Federal Deposit Insurance Corporation. The CVB's cash balance at times exceeded the federally insured limits.

The CVB receives a significant amount of revenue from the Butler County hotel and motel excise tax. At December 31, 2022, 100% of the CVB's accounts receivable were due from Butler County for the tax. Approximately 93% of the CVB's of the CVB's revenue and other support was provided from Butler County through revenue collected form the tax.

Leases

The CVB is leasing its facility on a one-year contract that expires November 2023. Rental expense for this operating lease was \$62,424 for the year ended December 31, 2022 and is included with administration expense on the statement of activities.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 28- CONDENSED COMPONENT UNIT STATEMENTS

Condensed Component Unit Statement of Net Position

	Butler County Land Reutilization Corporation	Liberty Community Authority	Butler County Port Authority	Butler County Convention and Visitors Bureau	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 1,491,854	\$ 67,220	\$ 3,711,865	\$ 1,563,844	\$ 6,834,783
Cash and Cash Equivalents:					
With Fiscal Agents	-	595,958	-	-	595,958
Assessed Valuation Charges Receivable	-	138,529	-	-	138,529
Facility Charges Receivable	-	99,045	-	-	99,045
Accounts Receivable	-	-	120,769	435,603	556,372
Due from Other Governments	31,644	-	541,805	-	573,449
Prepaid Items	1,197	-	-	13,260	14,457
Receivables from Conduit Debt Recipients	-	-	17,335,000	-	17,335,000
Assets Held for Resale	35,500	-	-	-	35,500
Capital Assets:					
Nondepreciable Capital Assets	-	2,333,662	-	-	2,333,662
Depreciable Capital Assets, net	-	34,966,315	-	-	34,966,315
Total Assets	1,560,195	38,200,729	21,709,439	2,012,707	63,483,070
Deferred Outflow of Resources					
Deferred Charge on Debt Refunding	-	1,165,711	-	-	1,165,711
Liabilities					
Accounts Payable	30,020	19,472	625	24,551	74,668
Refundable Advance	-	-	-	753,291	753,291
Accrued Interest Payable	-	72,085	86,805	-	158,890
Due To Other Governments	-	1,170,000	-	-	1,170,000
Long-Term Liabilities:					
Due Within One Year	-	459,748	455,000	-	914,748
Due In More Than One Year	-	31,492,255	17,335,000	-	48,827,255
Total Liabilities	30,020	33,213,560	17,877,430	777,842	51,898,852
Net Position					
Net Investment in Capital Assets	-	8,912,468	-	-	8,912,468
Restricted	394,333	-	-	-	394,333
Unrestricted	1,135,842	(2,759,588)	3,832,009	1,234,865	3,443,128
Total Net Position	\$ 1,530,175	\$ 6,152,880	\$ 3,832,009	\$ 1,234,865	\$ 12,749,929

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

Condensed Component Unit Statement of Activities

	Butler County Land Reutilization Corporation	Liberty Community Authority	Butler County Port Authority	Butler County Convention and Visitors Bureau	Total
Expenses:	\$ 613,605	\$ 2,740,284	\$ 1,092,544	\$ 1,778,905	\$ 6,225,338
Program Revenues:					
Charges for Services	-	1,466,127	529,686	-	1,995,813
Operating Grants, Contributions, and Interest	479,217	258,848	1,061,371	1,905,582	3,705,018
Total Program Revenues	479,217	1,724,975	1,591,057	1,905,582	5,700,831
Net Program Revenue (Expenses)	(134,388)	(1,015,309)	498,513	126,677	(524,507)
Other General Revenues	364,619	4,596,302	59,335	-	5,020,256
Change in Net Position	230,231	3,580,993	557,848	126,677	4,495,749
Net Position at Beginning of Year (Restated - See note 27)	1,299,944	2,571,887	3,274,161	1,108,188	8,254,180
Net Position at End of Year	\$ 1,530,175	\$ 6,152,880	\$ 3,832,009	\$ 1,234,865	\$ 12,749,929

BUTLER COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENT OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH AS OUTLINED IN GASB 34
 FOR THE YEAR ENDED DECEMBER 31, 2022

Butler County reports its infrastructure assets using the modified approach as outlined in Governmental Accounting Standards Board (GASB) Statement No. 34. The following disclosures pertain to the conditional assessment and budgeted versus actual expenditures for the preservation of these assets. Data for the conditional assessment is presented in each of the following three sections for 2020, 2017, and 2014. Beginning with reporting year 2009, the County moved to a three year conditional assessment rotation cycle.

County Roads

The condition of road pavement is evaluated and measured using a physical condition rating system. This approach assigns a numerical rating to each road, or section thereof, based on the following criteria: age of pavement, date of last surface maintenance, traffic flow and volume, traffic type and availability of funds. The physical condition rating is determined by a committee of experts from the County Engineer's Office based on the criteria below:

Pavement Rating	Condition Rating	Description
1	Excellent	Pavements not in need of maintenance. New condition. Typically pavements 1-4 years old fall into this category. Older pavements with lower traffic counts and low truck traffic also fall into this category.
2	Good	Pavement in need of minor maintenance to restore to Excellent condition. Typically pavements 5-8 years old with high traffic counts or a large percentage of truck traffic.
3	Fair	Pavement in need of major maintenance to restore to Excellent condition. Typically pavements are 9-15 years old.
4	Poor	Pavement in need of major repair or heavy overlays to bring to Excellent condition. Pavements over 15 years old, or with high traffic volume and/or high truck traffic could be rated 4.

It is the County policy that at least 90% of the roadways will have a rating of 3 (Fair) or higher. The Butler County Engineer's Office has a goal whereby the total mileage of the roadway in the County will be re-paved on a 17-year rotational basis. Historical data has shown that with yearly inspection and maintenance, the average road of the County will be maintained at a usable level for a 25-year period. Each roadway in the County will be assessed once every three years, with higher emphasis on older and more heavily used pavements.

The following summarizes the physical condition assessment of County roads as of December 31 for 2020, 2017, and 2014:

Road Condition	2020		2017		2014	
	Road Miles	% of Total	Road Miles	% of Total	Road Miles	% of Total
Fair or Better	263	94%	257	95%	254	95%
Less than Fair	16	6%	13	5%	14	5%
Total	279	100%	270	100%	268	100%

The following is a comparison of County budgeted and actual expenditures for preservation of the existing roadways:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2022	\$24,111,565	\$20,483,421	\$3,628,143
2021	15,467,885	12,759,336	2,708,549
2020	13,745,989	11,385,964	2,360,025
2019	16,618,092	18,705,201	2,087,109
2018	19,731,975	17,765,600	1,966,375
2017	6,241,041	6,241,041	0
2016	3,187,007	3,187,007	0

BUTLER COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENT OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH AS OUTLINED IN GASB 34
 FOR THE YEAR ENDED DECEMBER 31, 2022

County Bridges

The condition of the County's bridges is determined using a general appraisal and operational status rating which is a conditional coding system developed by the Federal Highway Administration. This system is comprised of ratings for the individual elements of the structure. The primary elements of this appraisal system include the following:

- *bridge decks* (riding surface, roadway approaches, end joints, curbing and sidewalks)
- *superstructures* (side rails, above-road piers and overhead truss)
- *substructures* (undercarriage, piers, footings, abutments and erosion protection)

The Federal Highway Administration has defined specific criteria for each element of the bridge, based on its construction. For each element, a 0-9 rating scale is used, where 4 or less is defined as "poor" condition. The ratings of all elements are combined to summarize the structural condition of a bridge as follows:

Bridge Rating	Condition Rating	Description
9	Excellent	Superior to present desirable criteria.
8	Very Good	Equal to present desirable criteria.
7	Good	Better than present minimum criteria.
6	Satisfactory	Equal to present minimum criteria.
5	Fair	Better than minimum adequacy to tolerate being left in place as is.
4	Poor	Meets minimum tolerable condition requiring high priority to repair.
3	Serious	Basically intolerable condition requiring high priority to repair.
2	Critical	Basically intolerable condition requiring high priority of replacement.
1	Imminent Failure	Immediate repair necessary to put back into service.
0	Closed	Bridge closed.

It is the County policy to maintain the bridge system in the County where 85% of the structures have a general appraisal summary of 5 (Fair) condition or higher. *The following is a summary of the conditional assessment for bridges as of December 31 for 2020, 2017, and 2014:*

Bridge Condition	2020		2017		2014	
	Number of Bridges	% of Total	Number of Bridges	% of Total	Number of Bridges	% of Total
<i>Fair or Better</i>	386	94%	384	94%	368	92%
<i>Less than Fair</i>	23	6%	23	6%	30	8%
<i>Total</i>	409	100%	407	100%	398	100%

The following is a comparison of County budgeted and actual expenditures for preservation of the existing bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2022	\$2,235,719	\$1,899,303	\$336,416
2021	1,996,301	1,646,733	349,568
2020	3,275,496	2,713,132	562,664
2019	1,978,112	2,226,550	248,438
2018	743,591	684,674	58,917
2017	1,439,933	1,439,933	0
2016	1,973,078	1,973,078	0

BUTLER COUNTY, OHIO
 REQUIRED SUPPLEMENTARY INFORMATION
 CONDITION ASSESSMENT OF THE COUNTY'S INFRASTRUCTURE
 REPORTED USING THE MODIFIED APPROACH AS OUTLINED IN GASB 34
 FOR THE YEAR ENDED DECEMBER 31, 2022

County Culverts

The Butler County Engineer maintains a culvert inventory system. All culverts are inspected every three years with any critical structure being inspected as needed, as per the Engineer's internal policy. A committee of experts from the County Engineer's Office determines the condition rating, and a general appraisal of the condition is categorized as follows:

Culvert Rating	Condition Rating	Description
1	Good	No repair required.
2	Fair	Minor deficiency, culvert still functioning as designed.
3	Poor	Major deficiency, culvert in need of repair to continue functioning as designed.
4	Critical	Culvert no longer functioning as designed.

It is the goal of the Butler County Engineer to maintain 75% of culverts in a condition of 2-Fair or better. The following is a summary of the conditional assessment for culverts as of December 31 for 2020, 2017, and 2014:

Culvert Condition	2020		2017		2014	
	Number of Culverts	% of Total	Number of Culverts	% of Total	Number of Culverts	% of Total
Fair or Better	843	84%	816	83%	798	78%
Less than Fair	161	16%	166	17%	222	22%
Total	1,004	100%	982	100%	1,020	100%

The following is a comparison of County budgeted and actual expenditures for preservation of the existing culverts:

Year	Budgeted Expenditures	Actual Expenditures	Difference
2022	\$430,035	\$365,326	\$64,709
2021	282,574	233,093	49,481
2020	1,179,391	976,904	202,487
2019	153,689	172,991	13,302
2018	250,000	152,189	97,811
2017	225,682	225,682	0
2016	108,845	108,845	0

BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM—TRADITIONAL PLAN
LAST NINE YEARS ⁽¹⁾

	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.66957216%	0.65270592%	0.65245344%	0.67147668%	0.66753751%	0.67092475%	0.67466323%	0.67328450%	0.67328450%
County's Proportionate Share of the Net Pension Liability	\$58,255,487	\$96,651,535	\$128,961,846	\$183,903,846	\$104,723,692	\$152,355,600	\$116,860,173	\$81,205,636	\$79,371,471
County's Covered Payroll	\$93,634,872	\$88,745,008	\$89,499,105	\$87,527,186	\$84,967,683	\$83,513,607	\$79,521,898	\$79,995,262	\$80,024,500
County's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll	62.22%	108.91%	144.09%	210.11%	123.25%	182.43%	146.95%	101.51%	99.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

⁽¹⁾Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY (ASSET)
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM-COMBINED PLAN
LAST FIVE YEARS ⁽¹⁾

	2022	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.62714112%	0.61527072%	0.63708768%	0.66969576%	0.64686778%
County's Proportionate Share of the Net Pension Liability (Asset)	(\$2,470,969)	(\$1,776,061)	(\$1,328,480)	(\$748,870)	(\$880,598)
County's Covered Payroll	\$ 2,859,136	\$ 2,692,129	\$ 2,865,557	\$ 2,848,221	\$ 2,664,423
County's Proportionate Share of the Net Pension Asset as a Percentage of Its Covered Payroll	86.42%	65.97%	46.36%	26.29%	33.05%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	169.88%	157.67%	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information.

BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE
OF THE NET OPEB LIABILITY (ASSET)
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - OPEB PLAN
LAST SIX YEARS ⁽¹⁾

	2022	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.66017184%	0.64473408%	0.64631808%	0.66464303%	0.65946400%	0.66248100%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$20,677,594)	(\$11,486,454)	\$89,273,318	\$86,653,764	\$71,612,955	\$66,912,822
County's Covered Payroll	\$ 99,448,708	\$ 94,333,537	\$ 95,424,537	\$ 93,311,107	\$ 90,384,381	\$ 88,695,482
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-20.79%	-12.18%	93.55%	92.87%	79.23%	75.44%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	115.57%	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information.

BUTLER COUNTY, OHIO
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF THE COUNTY'S CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM--TRADITIONAL AND COMBINED PLANS
LAST TEN YEARS⁽¹⁾

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
NET PENSION LIABILITY - TRADITIONAL PLAN										
Contractually Required Contribution	\$ 12,172,404	\$ 13,594,639	\$ 12,867,381	\$ 12,971,652	\$ 12,681,651	\$ 11,462,506	\$ 10,425,715	\$ 9,878,226	\$ 9,955,602	\$ 10,783,088
Contributions in Relation to the Contractually Required Contribution	(12,172,404)	(13,594,639)	(12,867,381)	(12,971,652)	(12,681,651)	(11,462,506)	(10,425,715)	(9,878,226)	(9,955,602)	(10,783,088)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County Covered Payroll	\$ 83,418,339	\$ 93,634,872	\$ 88,745,008	\$ 89,499,105	\$ 87,527,186	\$ 84,967,683	\$ 83,513,607	\$ 79,521,898	\$ 79,995,262	\$ 80,024,500
Contributions as a Percentage of Covered Payroll	14.59%	14.52%	14.50%	14.49%	14.49%	13.49%	12.48%	12.42%	12.45%	13.47%
NET PENSION LIABILITY - COMBINED PLAN										
Contractually Required Contribution	\$ 329,571	\$ 400,279	\$ 376,898	\$ 401,178	\$ 398,751	\$ 346,375	\$ 297,147			
Contributions in Relation to the Contractually Required Contribution	(329,571)	(400,279)	(376,898)	(401,178)	(398,751)	(346,375)	(297,147)			
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
County Covered Payroll	\$ 2,354,079	\$ 2,859,136	\$ 2,692,129	\$ 2,865,557	\$ 2,848,221	\$ 2,664,423	\$ 2,476,225			
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%			
NET OPEB LIABILITY - OPEB PLAN										
Contractually Required Contribution	\$ 108,856	\$ 118,188	\$ 115,856	\$ 122,395	\$ 117,428	\$ 986,412	\$ 1,828,022			
Contributions in Relation to the Contractually Required Contribution	(108,856)	(118,188)	(115,856)	(122,395)	(117,428)	(986,412)	(1,828,022)			
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
County Covered Payroll	\$ 88,493,818	\$ 99,448,708	\$ 94,333,537	\$ 95,424,537	\$ 93,311,107	\$ 90,384,381	\$ 88,695,482			
Contributions as a Percentage of Covered Payroll	0.12%	0.12%	0.12%	0.13%	0.13%	1.09%	2.06%			

(1) Information prior to 2013 is not available for the traditional plan. Information prior to 2016 is not available for the combined plan.
(2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.
(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information.

BUTLER COUNTY, OHIO
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2022

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2022 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	<u>2022</u>	<u>2019</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:				
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2022	3.0 percent, simple through 2022 then 2.05 percent, simple
2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

BUTLER COUNTY, OHIO
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2022

Amounts reported for 2016 and prior use mortality rates 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 female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

Changes in Assumptions – OPERS Pension – Combined Plan

	<u>2022</u>	<u>2019</u>	<u>2018</u>
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.9 percent	7.2 percent	7.5 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 2021, and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013, retirees as the Traditional Plan.

BUTLER COUNTY, OHIO
 NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
 FOR THE YEAR ENDED DECEMBER 31, 2022

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.5 percent, initial 3.5 percent, ultimate in 2034
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Combining Statements and Individual Fund Schedules

Combining Statements – Non-major Governmental Funds

Non-major Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. The following are descriptions of each non-major special revenue fund:

Real Estate Assessment – To account for restricted State mandated county-wide real estate appraisals that are funded by charges to the County's political subdivisions.

All Other Legislative and Executive – To account for restricted state, federal, or local revenue for all other legislative and executive activities not presented on an individual basis.

All Other Judicial – To account for restricted state, federal, or local revenue for all other judicial activities not presented on an individual basis.

All Other Public Safety – To account for restricted state, federal, or local revenue for all other Public Safety activities not presented on an individual basis.

Motor Vehicle – To account for the revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County roads and bridge repair/improvement programs.

All Other Public Works – To account for restricted state, federal, or local revenue for all other public works activities not presented on an individual basis.

Child Support Enforcement – To account for grant money as well as the poundage fees collected by the Bureau of Child Support that are restricted by State statute to finance the operation of the Child Support Enforcement Agency.

County Care Facility – To account for the collection of restricted state and federal Medicaid and fees from residents' families for the operation of the County Home.

Elderly Services Levy – To account for restricted dollars associated with a county-wide property tax and the expenditures of those funds.

All Other Health – To account for restricted state, federal, or local revenue for all other health services activities not presented on an individual basis.

All Other Human Services – To account for restricted state, federal, or local revenue for all other human services activities not presented on an individual basis.

County Coronavirus Relief Fund – To account for and report monies received from the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, whose use is restricted to local Coronavirus relief.

All Other Conservation and Recreation – To account for fees collected on permits by the County restricted to State law to finance erosion and sediment control activities and for tax revenue and distributions for the County hotel tax.

Combining Statements – Non-major Governmental Funds (Continued)

Non-major Capital Project Funds

Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Proprietary funds). The following are descriptions of each non-major capital project fund:

Technology – To account for restricted note, bond, loan, or grant proceeds used to finance the cost of County technology activities.

Other Capital Improvements – To account for acquisition of, construction or improvements to buildings, facilities, assets, equipment or any other items related to the County space study project.

Road Improvements – To account for restricted grant proceeds used to finance the cost of projects related to the construction of roads.

Buildings Construction and Renovations – To account for restricted note, bond, loan, or grant proceeds used to finance the cost of improvements and new construction of buildings.

Non-major Bond Retirement

The Bond Retirement Fund is used to account for proceeds and payments on Butler County bonds. The County's Bond Retirement Fund accounts for financing and related costs of issuing and paying County bonds.

Non-major Permanent Fund

The Developmental Disabilities Permanent Fund is used to account for nonspendable gifts and investment earnings that are donor restricted to assist individuals with developmental disabilities.

Butler County, Ohio
Combining Balance Sheet
Non-major Governmental Funds
December 31, 2022

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Non-major Bond Retirement Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 74,165,385	\$ 17,728,054	\$ 456,645	\$ 837,663	\$ 93,187,747
Cash and Cash Equivalents:					
In Segregated Accounts	1,334,668	-	-	-	1,334,668
With Fiscal Agents	-	-	1,216,437	-	1,216,437
Receivables:					
Property Taxes	10,589,408	-	-	-	10,589,408
Other Local Taxes	739,933	-	-	-	739,933
Accounts	939,197	-	-	-	939,197
Due from Other Governments	14,735,527	1,407,830	-	-	16,143,357
Special Assessments	1,524,584	-	5,308,037	-	6,832,621
Loans	497,671	-	-	-	497,671
Leases	6,994,816	-	-	-	6,994,816
Prepaid Items	131,584	4,133	-	-	135,717
Materials and Supplies Inventory	1,070,666	-	-	-	1,070,666
Total Assets	\$ 112,723,439	\$ 19,140,017	\$ 6,981,119	\$ 837,663	\$ 139,682,238
Liabilities					
Accounts Payable	\$ 200,174	\$ -	\$ -	\$ -	\$ 200,174
Contracts Payable	3,136,660	1,849,753	-	-	4,986,413
Accrued Wages and Benefits Payable	888,614	-	-	-	888,614
Employee Benefits Payable	152,877	-	-	-	152,877
Due to Other Funds	145,239	-	-	-	145,239
Due to Other Governments	373,219	-	-	-	373,219
Advances from Other Funds	217,015	-	5,705	-	222,720
Unearned Revenue	1,036,147	-	-	-	1,036,147
Matured Bonds Payable	-	-	13,250	-	13,250
Matured Interest Payable	-	-	5,543	-	5,543
Total Liabilities	6,149,945	1,849,753	24,498	-	8,024,196
Deferred Inflows of Resources					
Property Taxes not Levied to Finance the Current Year Operations	10,331,662	-	-	-	10,331,662
Leases	6,994,816	-	-	-	6,994,816
Unavailable Revenue	14,033,091	36,989	5,308,037	-	19,378,117
Total Deferred Inflows of Resources	31,359,569	36,989	5,308,037	-	36,704,595
Fund Balances					
Nonspendable	1,202,250	4,133	-	837,663	2,044,046
Restricted	74,011,675	2,249,142	1,648,584	-	77,909,401
Assigned	-	15,000,000	-	-	15,000,000
Total Fund Balances	75,213,925	17,253,275	1,648,584	837,663	94,953,447
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 112,723,439	\$ 19,140,017	\$ 6,981,119	\$ 837,663	\$ 139,682,238

Butler County, Ohio
Combining Balance Sheet
Non-major Special Revenue Funds
December 31, 2022

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,319,004	\$ 2,696,019	\$ 5,326,556	\$ 6,557,827
Cash and Cash Equivalents:				
In Segregated Accounts	-	98,338	522,632	667,722
Receivables:				
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Accounts	-	-	-	848,134
Due from Other Governments	-	-	62,125	3,653,490
Special Assessments	-	-	-	-
Loans	-	-	-	-
Leases	-	-	-	-
Prepaid Items	39,423	9,343	36,689	23,328
Materials and Supplies Inventory	5,925	711	4,970	-
Total Assets	\$ 4,364,352	\$ 2,804,411	\$ 5,952,972	\$ 11,750,501
Liabilities				
Accounts Payable	\$ 1,854	\$ 7,170	\$ 12,664	\$ 33,645
Contracts Payable	6,555	12,352	33,647	39,189
Accrued Wages and Benefits Payable	52,788	30,886	50,898	356,784
Employee Benefits Payable	10,138	7,012	9,628	53,842
Due to Other Funds	-	-	-	2,290
Due to Other Governments	11,741	7,594	18,293	73,355
Advances from Other Funds	-	-	3,000	109,390
Unearned Revenue	-	-	-	-
Total Liabilities	83,076	65,014	128,130	668,495
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Leases	-	-	-	-
Unavailable Revenue	-	-	62,125	2,248,320
Total Deferred Inflows of Resources	-	-	62,125	2,248,320
Fund Balances				
Nonspendable	45,348	10,054	41,659	23,328
Restricted	4,235,928	2,729,343	5,721,058	8,810,358
Total Fund Balances	4,281,276	2,739,397	5,762,717	8,833,686
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 4,364,352	\$ 2,804,411	\$ 5,952,972	\$ 11,750,501

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy	All Other Health Services
\$ 17,482,504	\$ 18,301,367	\$ 5,814,621	\$ 347,390	\$ 11,692,151	\$ 232,669
150	100	5,342	40,384	-	-
-	-	-	-	10,589,408	-
209,330	182,472	-	-	-	-
-	90,501	-	562	-	-
4,755,642	4,327,721	1,305,625	3,976	600,010	-
-	1,524,584	-	-	-	-
-	497,671	-	-	-	-
-	6,994,816	-	-	-	-
11,088	6,399	1,728	3,138	448	-
1,033,175	70	13,532	12,283	-	-
<u>\$ 23,491,889</u>	<u>\$ 31,925,701</u>	<u>\$ 7,140,848</u>	<u>\$ 407,733</u>	<u>\$ 22,882,017</u>	<u>\$ 232,669</u>
\$ 136,157	\$ 2,367	\$ -	\$ 2,373	\$ -	\$ -
425,713	239,418	14,932	7,437	1,941,039	-
236,072	30,543	116,232	1,863	6,897	-
42,520	5,392	20,110	672	2,638	-
177	17	98,435	-	-	-
55,710	161,607	28,052	13,999	1,431	-
-	83,125	-	-	-	-
-	-	-	-	-	-
<u>896,349</u>	<u>522,469</u>	<u>277,761</u>	<u>26,344</u>	<u>1,952,005</u>	<u>-</u>
-	-	-	-	10,331,662	-
-	6,994,816	-	-	-	-
3,881,483	5,605,185	1,305,625	3,544	857,756	-
<u>3,881,483</u>	<u>12,600,001</u>	<u>1,305,625</u>	<u>3,544</u>	<u>11,189,418</u>	<u>-</u>
1,044,263	6,469	15,260	15,421	448	-
<u>17,669,794</u>	<u>18,796,762</u>	<u>5,542,202</u>	<u>362,424</u>	<u>9,740,146</u>	<u>232,669</u>
18,714,057	18,803,231	5,557,462	377,845	9,740,594	232,669
<u>\$ 23,491,889</u>	<u>\$ 31,925,701</u>	<u>\$ 7,140,848</u>	<u>\$ 407,733</u>	<u>\$ 22,882,017</u>	<u>\$ 232,669</u>

(Continued)

Butler County, Ohio
Combining Balance Sheet
Non-major Special Revenue Funds (Continued)
December 31, 2022

	All Other Human Services	County Coronavirus Relief Fund	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 1,214,884	\$ 16,057	\$ 164,336	\$ 74,165,385
Cash and Cash Equivalents:				
In Segregated Accounts	-	-	-	1,334,668
Receivables:				
Property Taxes	-	-	-	10,589,408
Other Local Taxes	-	-	348,131	739,933
Accounts	-	-	-	939,197
Due from Other Governments	26,938	-	-	14,735,527
Special Assessments	-	-	-	1,524,584
Loans	-	-	-	497,671
Leases	-	-	-	6,994,816
Prepaid Items	-	-	-	131,584
Materials and Supplies Inventory	-	-	-	1,070,666
Total Assets	<u>\$ 1,241,822</u>	<u>\$ 16,057</u>	<u>\$ 512,467</u>	<u>\$ 112,723,439</u>
Liabilities:				
Accounts Payable	\$ 3,944	\$ -	\$ -	\$ 200,174
Contracts Payable	275	-	416,103	3,136,660
Accrued Wages and Benefits Payable	5,651	-	-	888,614
Employee Benefits Payable	925	-	-	152,877
Due to Other Funds	-	-	44,320	145,239
Due to Other Governments	1,437	-	-	373,219
Advances from Other Funds	21,500	-	-	217,015
Unearned Revenue	1,036,147	-	-	1,036,147
Total Liabilities	<u>1,069,879</u>	<u>-</u>	<u>460,423</u>	<u>6,149,945</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	10,331,662
Leases	-	-	-	6,994,816
Unavailable Revenue	18,391	-	50,662	14,033,091
Total Deferred Inflows of Resources	<u>18,391</u>	<u>-</u>	<u>50,662</u>	<u>31,359,569</u>
Fund Balances				
Nonspendable	-	-	-	1,202,250
Restricted	153,552	16,057	1,382	74,011,675
Total Fund Balances	<u>153,552</u>	<u>16,057</u>	<u>1,382</u>	<u>75,213,925</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,241,822</u>	<u>\$ 16,057</u>	<u>\$ 512,467</u>	<u>\$ 112,723,439</u>

Butler County, Ohio
Combining Balance Sheet
Non-major Capital Projects Funds
December 31, 2022

	Technology	Other Capital Improvements	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 214,141	\$ 15,000,000	\$ 2,213,574	\$ 300,339	\$ 17,728,054
Due from Other Governments	-	-	1,407,830	-	1,407,830
Prepaid Items	4,133	-	-	-	4,133
Total Assets	<u>\$ 218,274</u>	<u>\$ 15,000,000</u>	<u>\$ 3,621,404</u>	<u>\$ 300,339</u>	<u>\$ 19,140,017</u>
Liabilities					
Contracts Payable	-	-	1,849,753	-	1,849,753
Deferred Inflows of Resources					
Unavailable Revenue	-	-	36,989	-	36,989
Fund Balances					
Nonspendable	\$ 4,133	-	-	\$ -	\$ 4,133
Restricted	214,141	-	1,734,662	300,339	2,249,142
Assigned	-	15,000,000	-	-	15,000,000
Total Fund Balances	<u>218,274</u>	<u>15,000,000</u>	<u>1,734,662</u>	<u>300,339</u>	<u>17,253,275</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 218,274</u>	<u>\$ 15,000,000</u>	<u>\$ 3,621,404</u>	<u>\$ 300,339</u>	<u>\$ 19,140,017</u>

Butler County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2022

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Non-major Bond Retirement Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
Revenues					
Property Taxes	\$ 9,363,244	\$ -	\$ -	\$ -	\$ 9,363,244
Other Local Taxes	7,309,860	-	-	-	7,309,860
Charges for Services	18,327,279	-	-	-	18,327,279
Licenses and Permits	1,014,181	-	-	-	1,014,181
Fines and Forfeitures	2,407,611	-	-	-	2,407,611
Intergovernmental	37,098,510	14,998,664	-	-	52,097,174
Special Assessments	1,735,072	-	178,975	-	1,914,047
Investment Earnings	226,228	66,451	181,979	13,430	488,088
Lease Revenue	130,634	-	-	-	130,634
Lease Interest	60,841	-	-	-	60,841
Contributions and Donations	-	-	516,865	-	516,865
Other	1,130,705	-	-	-	1,130,705
Total Revenues	78,804,165	15,065,115	877,819	13,430	94,760,529
Expenditures					
Current:					
General Government:					
Legislative and Executive	3,524,245	6,200	-	-	3,530,445
Judicial	2,614,456	-	-	-	2,614,456
Public Safety	13,945,967	-	-	-	13,945,967
Public Works	25,794,836	-	-	-	25,794,836
Public Works - Intergovernmental	3,419,306	18,186,211	286,793	-	21,892,310
Health	-	-	-	50,000	50,000
Human Services	28,651,736	-	-	-	28,651,736
Conservation and Recreation	1,886,096	-	-	-	1,886,096
Capital Outlay	-	1,474,242	-	-	1,474,242
Debt Service:					
Principal Retirement	124,290	-	5,715,320	-	5,839,610
Interest	-	-	566,188	-	566,188
Issuance Costs	-	-	53,500	-	53,500
Total Expenditures	79,960,932	19,666,653	6,621,801	50,000	106,299,386
Excess of Revenues Over (Under) Expenditures	(1,156,767)	(4,601,538)	(5,743,982)	(36,570)	(11,538,857)
Other Financing Sources (Uses):					
Transfers - In	411,435	15,000,000	6,724,377	-	22,135,812
Bonds Issued	-	6,330,000	259,131	-	6,589,131
Refunding Bonds Issued	-	-	2,730,000	-	2,730,000
Payment to Refunded Bond Escrow Agent	-	-	(2,714,114)	-	(2,714,114)
Total Other Financing Sources (Uses)	411,435	21,330,000	6,999,394	-	28,740,829
Net Change in Fund Balances	(745,332)	16,728,462	1,255,412	(36,570)	17,201,972
Fund Balances at Beginning of Year	75,959,257	524,813	393,172	874,233	77,751,475
Fund Balances at End of Year	\$ 75,213,925	\$ 17,253,275	\$ 1,648,584	\$ 837,663	\$ 94,953,447

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Butler County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended December 31, 2022

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-
Charges for Services	2,595,711	1,206,170	1,858,095	6,631,412
Licenses and Permits	-	-	-	641,793
Fines and Forfeitures	-	422,582	522,632	1,023,513
Intergovernmental	-	10,000	351,059	6,759,887
Special Assessments	-	-	-	-
Investment Earnings	-	39,745	46	-
Lease Revenue	-	-	-	-
Lease Interest	-	-	-	-
Other	2,986	3,077	3,794	595,420
Total Revenues	2,598,697	1,681,574	2,735,626	15,652,025
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,986,625	1,537,620	-	-
Judicial	-	-	2,614,456	-
Public Safety	-	-	-	13,943,716
Public Works	-	-	-	-
Public Works - Intergovernmental	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Total Expenditures	1,986,625	1,537,620	2,614,456	13,943,716
Excess of Revenues Over (Under) Expenditures	612,072	143,954	121,170	1,708,309
Other Financing Sources (Uses)				
Transfers - In	-	-	-	162,750
Total Other Financing Sources (Uses)	-	-	-	162,750
Net Change in Fund Balance	612,072	143,954	121,170	1,871,059
Fund Balances at Beginning of Year	3,669,204	2,595,443	5,641,547	6,962,627
Fund Balances (Deficit) at End of Year	\$ 4,281,276	\$ 2,739,397	\$ 5,762,717	\$ 8,833,686

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy	All Other Health Services
\$ -	\$ -	\$ -	\$ -	\$ 9,363,244	\$ -
2,868,491	2,511,160	-	-	-	-
303,671	894,781	3,968,831	759,126	-	-
360,928	11,460	-	-	-	-
206,215	-	-	-	-	232,669
15,901,584	3,236,513	3,833,617	1,076,483	1,167,074	-
134,122	1,600,950	-	-	-	-
182,851	3,142	-	444	-	-
-	130,634	-	-	-	-
-	60,841	-	-	-	-
313,930	178,801	5,965	7,772	294	-
<u>20,271,792</u>	<u>8,628,282</u>	<u>7,808,413</u>	<u>1,843,825</u>	<u>10,530,612</u>	<u>232,669</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
17,110,774	8,684,062	-	-	-	-
3,419,306	-	-	-	-	-
-	-	6,516,142	2,727,875	11,125,449	-
-	-	-	-	-	-
124,290	-	-	-	-	-
<u>20,654,370</u>	<u>8,684,062</u>	<u>6,516,142</u>	<u>2,727,875</u>	<u>11,125,449</u>	<u>-</u>
<u>(382,578)</u>	<u>(55,780)</u>	<u>1,292,271</u>	<u>(884,050)</u>	<u>(594,837)</u>	<u>232,669</u>
-	209,000	-	-	-	-
-	209,000	-	-	-	-
<u>(382,578)</u>	<u>153,220</u>	<u>1,292,271</u>	<u>(884,050)</u>	<u>(594,837)</u>	<u>232,669</u>
<u>19,096,635</u>	<u>18,650,011</u>	<u>4,265,191</u>	<u>1,261,895</u>	<u>10,335,431</u>	<u>-</u>
<u>\$ 18,714,057</u>	<u>\$ 18,803,231</u>	<u>\$ 5,557,462</u>	<u>\$ 377,845</u>	<u>\$ 9,740,594</u>	<u>\$ 232,669</u>

(Continued)

Butler County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Non-major Special Revenue Funds (Continued)
For the Year Ended December 31, 2022

	All Other Human Services	County Coronavirus Relief Fund	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ 9,363,244
Other Local Taxes	-	-	1,930,209	7,309,860
Charges for Services	57,438	-	52,044	18,327,279
Licenses and Permits	-	-	-	1,014,181
Fines and Forfeitures	-	-	-	2,407,611
Intergovernmental	4,762,293	-	-	37,098,510
Special Assessments	-	-	-	1,735,072
Investment Earnings	-	-	-	226,228
Lease Revenue	-	-	-	130,634
Lease Interest	-	-	-	60,841
Other	358	18,308	-	1,130,705
Total Revenues	4,820,089	18,308	1,982,253	78,804,165
Expenditures				
Current:				
General Government:				
Legislative and Executive	-	-	-	3,524,245
Judicial	-	-	-	2,614,456
Public Safety	-	2,251	-	13,945,967
Public Works	-	-	-	25,794,836
Public Works - Intergovernmental	-	-	-	3,419,306
Human Services	8,282,270	-	-	28,651,736
Conservation and Recreation	-	-	1,886,096	1,886,096
Debt Service:				
Principal Retirement	-	-	-	124,290
Total Expenditures	8,282,270	2,251	1,886,096	79,960,932
Excess of Revenues Over (Under) Expenditures	(3,462,181)	16,057	96,157	(1,156,767)
Other Financing Sources (Uses)				
Transfers - In	39,685	-	-	411,435
Total Other Financing Sources (Uses)	39,685	-	-	411,435
Net Change in Fund Balance	(3,422,496)	16,057	96,157	(745,332)
Fund Balances at Beginning of Year	3,576,048	-	(94,775)	75,959,257
Fund Balances (Deficit) at End of Year	\$ 153,552	\$ 16,057	\$ 1,382	\$ 75,213,925

Butler County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Capital Projects Funds
For the Year Ended December 31, 2022

	Technology	Other Capital Improvements	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Revenues					
Intergovernmental	\$ -	-	\$ 14,998,664	\$ -	\$ 14,998,664
Investment Earnings	-	-	66,451	-	66,451
Total Revenues	<u>-</u>	<u>-</u>	<u>15,065,115</u>	<u>-</u>	<u>15,065,115</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,200	-	-	-	6,200
Public Works - Intergovernmental	-	-	18,186,211	-	18,186,211
Capital Outlay	-	-	1,474,242	-	1,474,242
Total Expenditures	<u>6,200</u>	<u>-</u>	<u>19,660,453</u>	<u>-</u>	<u>19,666,653</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,200)</u>	<u>-</u>	<u>(4,595,338)</u>	<u>-</u>	<u>(4,601,538)</u>
Other Financing Sources (Uses):					
Transfers In	-	15,000,000	-	-	15,000,000
Bonds Issued	-	-	6,330,000	-	6,330,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>15,000,000</u>	<u>6,330,000</u>	<u>-</u>	<u>21,330,000</u>
Net Change in Fund Balances	(6,200)	15,000,000	1,734,662	-	16,728,462
Fund Balances (Deficit) at Beginning of Year	<u>224,474</u>	<u>-</u>	<u>-</u>	<u>300,339</u>	<u>524,813</u>
Fund Balances at End of Year	<u>\$ 218,274</u>	<u>\$ 15,000,000</u>	<u>\$ 1,734,662</u>	<u>\$ 300,339</u>	<u>\$ 17,253,275</u>

Internal Service Funds

The Internal Service Funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County, or to other governmental units, on a cost-reimbursement basis. The following are descriptions of each Internal Service Fund:

Health Insurance – To account for monies received from governmental and proprietary funds agencies to pay for the actual expense of medical, dental and life insurance costs for employees.

Workers' Compensation – To account for funds received from governmental and proprietary funds and regional governmental agencies to pay for the actual expense of workers' compensation benefits.

Jefferson Health Plan – To account for medical claims and premiums for Butler County Developmental Disabilities Board for their self-insured employee medical coverage. The medical and claims activity for this plan occurred in an outside bank account, therefore no budgetary statements are presented.

Butler County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2022

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,646,119	\$ 8,350,089	\$ -	\$ 12,996,208
Cash and Cash Equivalents with Fiscal Agent	-	-	152,874	152,874
Prepaid Items	17	683,105	-	683,122
Total Assets	4,646,136	9,033,194	152,874	13,832,204
Liabilities				
Current Liabilities				
Accounts Payable	-	438	-	438
Contracts Payable	1,175	-	-	1,175
Accrued Wages and Benefits Payable	-	3,882	-	3,882
Employee Benefits Payable	-	1,117	-	1,117
Due to Other Governments	-	839	-	839
Claims Payable	-	50,722	570,990	621,712
Compensated Absences Payable	5,385	1,272	-	6,657
Total Current Liabilities	6,560	58,270	570,990	635,820
Non-Current Liabilities				
Claims Payable	-	400,814	-	400,814
Compensated Absences Payable	4,858	543	-	5,401
Total Non-Current Liabilities	4,858	401,357	-	406,215
Total Liabilities	11,418	459,627	570,990	1,042,035
Total Net Position (Deficit)	\$ 4,634,718	\$ 8,573,567	\$ (418,116)	\$ 12,790,169

Butler County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2022

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Operating Revenues				
Charges for Services	\$ 20,626,060	\$ 2,379,220	\$ 1,883,845	\$ 24,889,125
Other Operating Revenues	36,656	-	229,614	266,270
Total Operating Revenues	<u>20,662,716</u>	<u>2,379,220</u>	<u>2,113,459</u>	<u>25,155,395</u>
Operating Expenses				
Personal Services	-	84,160	-	84,160
Contractual Services	18,891,666	76,528	619,855	19,588,049
Claims and Judgments	(406,254)	(32,905)	1,793,555	1,354,396
Materials and Supplies	-	1,144	-	1,144
Total Operating Expenses	<u>18,485,412</u>	<u>128,927</u>	<u>2,413,410</u>	<u>21,027,749</u>
Operating Income (Loss)	<u>2,177,304</u>	<u>2,250,293</u>	<u>(299,951)</u>	<u>4,127,646</u>
Non-Operating Revenues				
Other Non-Operating Revenues	177,915	15,360	-	193,275
Investment Earnings	-	-	1,724	1,724
Total Non-Operating Revenues	<u>177,915</u>	<u>15,360</u>	<u>1,724</u>	<u>194,999</u>
Change in Net Position	2,355,219	2,265,653	(298,227)	4,322,645
Net Position (Deficit) at Beginning of Year	<u>2,279,499</u>	<u>6,307,914</u>	<u>(119,889)</u>	<u>8,467,524</u>
Net Position (Deficit) at End of Year	<u>\$ 4,634,718</u>	<u>\$ 8,573,567</u>	<u>\$ (418,116)</u>	<u>\$ 12,790,169</u>

Butler County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	Health Insurance	Workers' Compensation	Jefferson Health	Total
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>				
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Other Operating Sources	\$ 36,656	\$ -	\$ 229,614	\$ 266,270
Cash Paid to Suppliers	(18,894,533)	(760,339)	(619,855)	(20,274,727)
Cash Paid to Employees	(19,288)	(94,045)	-	(113,333)
Cash Received from Interfund Services Provided	20,626,060	2,379,220	1,883,845	24,889,125
Other Non-Operating Revenues	177,915	15,360	-	193,275
Cash Paid for Claims	(2,227,777)	-	(1,508,007)	(3,735,784)
Net Cash Provided by(Used For) Operating Activities	(300,967)	1,540,196	(14,403)	1,224,826
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	1,724	1,724
Net Increase(Decrease) in Cash and Cash Equivalents	(300,967)	1,540,196	(12,679)	1,226,550
Cash and Cash Equivalents at Beginning of Year	4,947,086	6,809,893	165,553	11,922,532
Cash and Cash Equivalents at End of Year	<u>\$ 4,646,119</u>	<u>\$ 8,350,089</u>	<u>\$ 152,874</u>	<u>\$ 13,149,082</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used For) by Operating Activities:</u>				
Operating Income (Loss)	\$ 2,177,304	\$ 2,250,293	\$ (299,951)	\$ 4,127,646
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by(Used For) Operating Activities:				
Other Non-Operating Revenues	177,915	15,360	-	193,275
<u>(Increase)Decrease in Assets</u>				
Prepaid Items	-	(683,105)	-	(683,105)
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	(912)	438	-	(474)
Contracts Payable	(1,629)	-	-	(1,629)
Accrued Wages and Benefits Payable	(5,468)	(27)	-	(5,495)
Compensated Absences Payable	(11,935)	(10,069)	-	(22,004)
Due to Other Governments	(1,295)	(183)	-	(1,478)
Payroll Withholdings	(916)	394	-	(522)
Claims Payable	(2,634,031)	(32,905)	285,548	(2,381,388)
Total Adjustments	(2,478,271)	(710,097)	285,548	(2,902,820)
Net Cash Provided by(Used For) Operating Activities	<u>\$ (300,967)</u>	<u>\$ 1,540,196</u>	<u>\$ (14,403)</u>	<u>\$ 1,224,826</u>

Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Butler County General Health District – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Butler County General Health District.

Butler County Soil and Water Conservation District – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Butler County Soil and Water Conservation District.

Metroparks of Butler County – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Metroparks of Butler County.

Multi-Jurisdictional Activities – To account for the collection of grant dollars and fees that will be distributed to others based on the direction of multi-jurisdictional agencies.

Fee Collections – To account for various fees collected by the Courts that will be distributed to the State of Ohio.

Tax Collections – To account for various taxes and special assessments collected and distributed for the benefit of other governments.

Tax and Mortgage Foreclosures – To account for sheriff sales monies held by the County to be distributed for the benefit of others.

State Pass Through Funds – To account for various state undivided monies collected and distributed for the benefit of other governments.

Butler County Segregated Checking Accounts – To account for activity due to others held in segregated checking accounts.

Miscellaneous – To account for monies held by the County to be distributed for the benefit of others.

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Butler County, Ohio
Combining Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

	Butler County General Health District	Butler County Soil and Water Conservation District	Metroparks of Butler County	Multi-Jurisdictional Activities	Fee Collections
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 3,157,803	\$ 76,038	\$ 4,453,154	\$ 3,182,336	\$ 536,566
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	148,466	-	-
Total Assets	\$ 3,157,803	\$ 76,038	\$ 4,601,620	\$ 3,182,336	\$ 536,566
Liabilities					
Accounts Payable and Other Liabilities	\$ 21,971	\$ 1,893	\$ 20,967	\$ 292,027	\$ 22,463
Due to Other Governments	25,729	2,868	32,176	2,890,309	514,103
Total Liabilities	47,700	4,761	53,143	3,182,336	536,566
Deferred Inflows of Resources					
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-
Net Position					
Restricted for Individuals, Organizations and Other Governments	\$ 3,110,103	\$ 71,277	\$ 4,548,477	\$ -	\$ -

Tax Collections	Tax and Mortgage Foreclosures	State Pass Through Funds	Butler County Segregated Checking	Miscellaneous	Total Custodial Funds
\$ 14,729,129	\$ 1,333,398	\$ 270,169	\$ 38,216	\$ 278,724	\$ 28,055,533
-	-	-	3,463,561	-	3,463,561
472,184,849	-	-	-	-	472,184,849
45,467,841	-	-	-	-	45,467,841
76,190,849	-	-	-	-	76,190,849
		10,254,908	18,906	-	10,422,280
<u>\$ 608,572,668</u>	<u>\$ 1,333,398</u>	<u>\$ 10,525,077</u>	<u>\$ 3,520,683</u>	<u>\$ 278,724</u>	<u>\$ 635,784,913</u>
\$ 22,099	\$ 1,333,398	\$ -	\$ 1,998,693	\$ 278,724	\$ 3,992,235
14,729,129	-	10,525,077	1,521,990	-	30,241,381
<u>14,751,228</u>	<u>1,333,398</u>	<u>10,525,077</u>	<u>3,520,683</u>	<u>278,724</u>	<u>34,233,616</u>
459,815,635	-	-	-	-	459,815,635
45,467,841	-	-	-	-	45,467,841
<u>505,283,476</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>505,283,476</u>
<u>\$ 88,537,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,267,821</u>

Butler County, Ohio
Combining Statement of Changes in Fiduciary
Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Butler County General Health District	Butler County Soil and Water Conservation District	Metroparks of Butler County	Multi-Jurisdictional Activities	Fee Collections
Additions					
Intergovernmental	\$ -	\$ -	\$ -	\$ 4,224,404	\$ 82,128
Amounts Received as Fiscal Agent	5,373,237	401,419	10,814,068	-	-
Licenses, Permits and Fees for Other Governments	-	-	-	-	1,646,522
Fines and Forfeitures for Other Governments	-	-	-	-	96,113
Property Tax Collections for Other Governments	-	-	-	-	-
Payments in Lieu of Taxes Collections for Other Governments	-	-	-	-	-
Special Assessment Collections for Other Governments	-	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-	-
Amounts Received for Others	-	-	-	-	16,790
Miscellaneous	-	-	-	-	-
Total Additions	5,373,237	401,419	10,814,068	4,224,404	1,841,553
Deductions					
Distributions of State Funds to Other Governments	-	-	-	4,192,429	82,128
Fines and Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Taxes Distributions for Other Governments	-	-	-	-	-
Payments in Lieu of Taxes Distributions for Other Governments	-	-	-	-	-
Special Assessment Distributions to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	-	1,742,634
Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	-	31,975	16,791
Distributions as Fiscal Agent	5,368,291	425,478	11,877,190	-	-
Miscellaneous	-	-	-	-	-
Total Deductions	5,368,291	425,478	11,877,190	4,224,404	1,841,553
Change in Net Position	4,946	(24,059)	(1,063,122)	-	-
Net Position at Beginning of Year -Restated (see note 3)	3,105,157	95,336	5,611,599	-	-
Net Position at End of Year	\$ 3,110,103	\$ 71,277	\$ 4,548,477	\$ -	\$ -

Tax Collections	Tax and Mortgage Foreclosures	State Pass Through Funds	Butler County Segregated Checking	Miscellaneous	Total Custodial Funds
\$ -	\$ -	\$ 27,891,332	\$ 3,665	\$ -	\$ 32,201,529
-	-	-	-	-	16,588,724
-	-	-	-	-	1,646,522
-	-	-	144,603,890	-	144,700,003
421,925,162	-	-	-	-	421,925,162
54,208,819	-	-	-	-	54,208,819
9,619,995	-	-	-	-	9,619,995
-	6,022,855	-	-	-	6,022,855
-	-	-	-	34,864	51,654
-	-	-	2,377,415	-	2,377,415
<u>485,753,976</u>	<u>6,022,855</u>	<u>27,891,332</u>	<u>146,984,970</u>	<u>34,864</u>	<u>689,342,678</u>
-	-	27,891,332	18,906	-	32,184,795
-	-	-	294,300	-	294,300
415,772,011	-	-	-	-	415,772,011
54,246,556	-	-	-	-	54,246,556
10,239,290	-	-	-	-	10,239,290
-	-	-	133,538,792	-	135,281,426
-	-	-	3,977	-	3,977
1,658,833	6,022,855	-	11,051,626	34,864	18,816,944
-	-	-	-	-	17,670,959
-	-	-	2,077,369	-	2,077,369
<u>481,916,690</u>	<u>6,022,855</u>	<u>27,891,332</u>	<u>146,984,970</u>	<u>34,864</u>	<u>686,587,627</u>
3,837,286	-	-	-	-	2,755,051
<u>84,700,678</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>93,512,770</u>
<u>\$ 88,537,964</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 96,267,821</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 16,004,000	\$ 4,000	\$ 4,075	\$ 75
Sales Taxes	50,500,000	50,500,000	56,267,902	5,767,902
Charges for Services	29,620,514	29,302,214	29,910,107	607,893
Licenses and Permits	2,418,050	2,418,050	3,260,115	842,065
Fines and Forfeitures	1,010,419	1,010,419	885,091	(125,328)
Intergovernmental	13,703,092	13,602,754	16,277,338	2,674,584
Interest	1,900,000	1,900,000	3,364,373	1,464,373
Other	1,412,050	1,199,650	1,178,705	(20,945)
Total Revenues	116,568,125	99,937,087	111,147,706	11,210,619
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Information Services				
Personal Services	2,028,284	2,028,284	1,717,229	311,055
Materials and Supplies	1,299,263	1,460,983	1,431,902	29,081
Contractual Services	59,673	60,014	59,768	246
Capital Outlay	-	583,812	577,282	6,530
Total Information Services	3,387,220	4,133,093	3,786,181	346,912
Audit Services				
Contractual Services	152,000	154,500	152,500	2,000
Auditor				
Personal Services	1,241,130	1,241,130	1,201,803	39,327
Materials and Supplies	39,000	39,888	26,843	13,045
Contractual Services	71,339	71,707	66,165	5,542
Total Auditor	1,351,469	1,352,725	1,294,811	57,914
Commissioners				
Personal Services	1,480,875	1,388,132	1,345,284	42,848
Materials and Supplies	23,800	28,677	28,677	-
Contractual Services	64,080	130,688	121,029	9,659
Other	500	500	-	500
Total Commissioners	1,569,255	1,547,997	1,494,990	53,007
Department of Development				
Personal Services	1,511,042	1,296,042	1,283,477	12,565
Materials and Supplies	18,500	24,103	22,378	1,725
Contractual Services	486,077	825,108	820,695	4,413
Other	4,000	4,000	4,000	-
Total Department of Development	2,019,619	2,149,253	2,130,550	18,703
Mailroom				
Personal Services	71,375	93,998	93,875	123
Materials and Supplies	421,000	496,685	486,735	9,950
Contractual Services	17,300	17,300	16,250	1,050
Other	1,500	1,379	1,379	-
Total Mailroom	\$ 511,175	\$ 609,362	\$ 596,860	\$ 12,502

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Maintenance				
Personal Services	\$ 494,083	\$ 472,081	\$ 309,173	\$ 162,908
Materials and Supplies	225,200	259,441	240,569	18,872
Contractual Services	2,662,295	7,062,448	6,924,827	137,621
Capital Outlay	-	83,000	33,000	50,000
Total Maintenance	<u>3,381,578</u>	<u>7,876,970</u>	<u>7,507,569</u>	<u>369,401</u>
Records Center				
Personal Services	125,023	125,023	100,985	24,038
Materials and Supplies	6,800	6,800	2,843	3,957
Contractual Services	32,225	32,302	27,811	4,491
Capital Outlay	-	65,000	-	65,000
Total Records Center	<u>164,048</u>	<u>229,125</u>	<u>131,639</u>	<u>97,486</u>
Insurance, Pension and Taxes				
Contractual Services	944,150	944,550	740,550	204,000
Other	880,000	887,565	762,565	125,000
Total Insurance, Pension and Taxes	<u>1,824,150</u>	<u>1,832,115</u>	<u>1,503,115</u>	<u>329,000</u>
Commissioners-Other				
Contractual Services	274,060	364,659	362,659	2,000
Other	2,657,000	2,657,000	2,584,497	72,503
Total Commissioners-Other	<u>2,931,060</u>	<u>3,021,659</u>	<u>2,947,156</u>	<u>74,503</u>
Health and Wellness				
Personal Services	-	108,000	107,675	325
Materials and Supplies	11,500	11,500	10,000	1,500
Contractual Services	144,200	178,200	163,661	14,539
Total Health and Wellness	<u>155,700</u>	<u>297,700</u>	<u>281,336</u>	<u>16,364</u>
Central HR				
Personal Services	472,544	472,544	303,937	168,607
Materials and Supplies	7,900	8,622	5,722	2,900
Contractual Services	131,600	146,451	107,435	39,016
Total Central HR	<u>612,044</u>	<u>627,617</u>	<u>417,094</u>	<u>210,523</u>
Unclaimed Monies				
Other	-	110,000	45,441	64,559
Excess Proceeds				
Other	-	1,000,000	396,614	603,386
Board of Elections				
Personal Services	2,693,679	2,819,355	2,768,768	50,587
Materials and Supplies	178,950	304,201	241,202	62,999
Contractual Services	762,206	1,001,402	886,231	115,171
Other	-	292,992	288,461	4,531
Total Board of Elections	<u>3,634,835</u>	<u>4,417,950</u>	<u>4,184,662</u>	<u>233,288</u>
Prosecuting Attorney				
Personal Services	4,850,675	4,807,119	4,802,439	4,680
Materials and Supplies	42,100	62,237	59,865	2,372
Contractual Services	66,200	66,629	65,852	777
Other	74,076	74,076	74,076	-
Total Prosecuting Attorney	<u>5,033,051</u>	<u>5,010,061</u>	<u>5,002,232</u>	<u>7,829</u>
Prosecutor Criminal Non Support				
Personal Services	273,211	282,146	281,614	532
Materials and Supplies	1,950	2,150	2,150	-
Contractual Services	36,011	26,993	25,587	1,406
Total Prosecutor Criminal Non Support	<u>\$ 311,172</u>	<u>\$ 311,289</u>	<u>\$ 309,351</u>	<u>\$ 1,938</u>

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public Defender Area Courts				
Personal Services	\$ 295,076	\$ 301,896	\$ 298,511	\$ 3,385
Materials and Supplies	3,000	1,980	1,000	980
Contractual Services	20,736	15,006	11,733	3,273
Total Public Defender Area Courts	<u>318,812</u>	<u>318,882</u>	<u>311,244</u>	<u>7,638</u>
Public Defender Common Pleas				
Personal Services	1,302,512	1,302,512	1,269,657	32,855
Materials and Supplies	11,000	13,014	9,014	4,000
Contractual Services	22,093	22,093	10,100	11,993
Total Public Defender Common Pleas	<u>1,335,605</u>	<u>1,337,619</u>	<u>1,288,771</u>	<u>48,848</u>
Public Defender Municipal				
Personal Services	657,139	696,614	690,191	6,423
Materials and Supplies	1,000	1,000	1,000	-
Contractual Services	20,000	6,000	4,880	1,120
Total Public Defender Municipal	<u>678,139</u>	<u>703,614</u>	<u>696,071</u>	<u>7,543</u>
Recorder				
Personal Services	752,683	759,169	655,872	103,297
Materials and Supplies	47,000	38,664	19,513	19,151
Contractual Services	107,500	109,409	79,707	29,702
Capital Outlay	-	34,555	34,555	-
Total Recorder	<u>907,183</u>	<u>941,797</u>	<u>789,647</u>	<u>152,150</u>
Microfilm Board				
Personal Services	109,591	110,801	109,968	833
Materials and Supplies	1,000	20	-	20
Total Microfilm Board	<u>110,591</u>	<u>110,821</u>	<u>109,968</u>	<u>853</u>
Treasurer				
Personal Services	992,231	1,045,231	1,028,350	16,881
Materials and Supplies	107,050	48,797	48,797	-
Contractual Services	162,469	194,566	193,186	1,380
Capital Outlay	-	3,813	3,813	-
Other	50	150	144	6
Total Treasurer	<u>1,261,800</u>	<u>1,292,557</u>	<u>1,274,290</u>	<u>18,267</u>
Certificate of Title				
Personal Services	2,031,013	2,380,709	2,366,063	14,646
Materials and Supplies	124,900	98,021	83,891	14,130
Contractual Services	149,337	350,190	264,825	85,365
Total Certificate of Title	<u>2,305,250</u>	<u>2,828,920</u>	<u>2,714,779</u>	<u>114,141</u>
COVID 19 Costs				
Contract Services	-	471,661	447,137	24,524
Historical Society				
Contract Services	<u>24,872</u>	<u>24,872</u>	<u>24,000</u>	<u>872</u>
Total General Government: Legislative and Executive	<u>33,980,628</u>	<u>42,712,159</u>	<u>39,838,008</u>	<u>2,874,151</u>
General Government: Judicial				
Area Courts				
Personal Services	1,068,833	1,196,333	969,496	226,837
Materials and Supplies	32,535	38,825	37,183	1,642
Contractual Services	142,066	162,622	155,630	6,992
Capital Outlay	-	59,796	47,796	12,000
Total Area Courts	<u>\$ 1,243,434</u>	<u>\$ 1,457,576</u>	<u>\$ 1,210,105</u>	<u>\$ 247,471</u>

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts				
Personal Services	\$ 1,558,914	\$ 1,606,714	\$ 1,557,915	\$ 48,799
Materials and Supplies	317,100	301,677	198,046	103,631
Contractual Services	67,000	42,802	37,048	5,754
Total Clerk of Courts	<u>1,943,014</u>	<u>1,951,193</u>	<u>1,793,009</u>	<u>158,184</u>
Common Pleas Court				
Personal Services	2,822,195	2,797,195	2,769,924	27,271
Materials and Supplies	46,000	55,918	55,918	-
Contractual Services	413,593	607,311	571,571	35,740
Total Common Pleas Court	<u>3,281,788</u>	<u>3,460,424</u>	<u>3,397,413</u>	<u>63,011</u>
Court Services				
Personal Services	<u>755,300</u>	<u>755,300</u>	<u>729,058</u>	<u>26,242</u>
Domestic Relations Court				
Personal Services	1,718,398	1,718,398	1,696,415	21,983
Materials and Supplies	18,285	121,179	118,680	2,499
Contractual Services	173,955	178,713	158,548	20,165
Total Domestic Relations Court	<u>1,910,638</u>	<u>2,018,290</u>	<u>1,973,643</u>	<u>44,647</u>
Parenting Education				
Contractual Services	<u>45,000</u>	<u>48,480</u>	<u>48,480</u>	<u>-</u>
Total Parenting Education	<u>45,000</u>	<u>48,480</u>	<u>48,480</u>	<u>-</u>
Juvenile Court				
Personal Services	3,054,782	2,973,672	2,951,140	22,532
Materials and Supplies	73,038	71,483	70,408	1,075
Contractual Services	1,565,748	1,654,058	1,649,277	4,781
Capital Outlay	-	271,002	252,331	18,671
Total Juvenile Court	<u>4,693,568</u>	<u>4,970,215</u>	<u>4,923,156</u>	<u>47,059</u>
Juvenile Court Technology Grant				
Materials and Supplies	<u>-</u>	<u>78,800</u>	<u>78,800</u>	<u>-</u>
Total Juvenile Court Technology Grant	<u>-</u>	<u>78,800</u>	<u>78,800</u>	<u>-</u>
Probate Court				
Personal Services	1,567,563	1,679,634	1,562,536	117,098
Materials and Supplies	29,000	35,601	35,601	-
Contractual Services	121,000	137,163	101,666	35,497
Total Probate Court	<u>1,717,563</u>	<u>1,852,398</u>	<u>1,699,803</u>	<u>152,595</u>
Court of Appeals				
Materials and Supplies	47,887	49,982	44,884	5,098
Contractual Services	543,697	567,044	540,267	26,777
Capital Outlay	-	20,600	20,577	23
Other	300	300	-	300
Total Court of Appeals	<u>\$ 591,884</u>	<u>\$ 637,926</u>	<u>\$ 605,728</u>	<u>\$ 32,198</u>

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Municipal Courts				
Personal Services	\$ 486,400	\$ 502,421	\$ 500,764	\$ 1,657
Contractual Services	72,500	99,212	97,760	1,452
Total Municipal Courts	<u>558,900</u>	<u>601,633</u>	<u>598,524</u>	<u>3,109</u>
Total General Government:				
Judicial	<u>16,741,089</u>	<u>17,832,235</u>	<u>17,057,719</u>	<u>774,516</u>
Public Safety				
Adult Probation				
Personal Services	2,276,317	2,276,317	2,213,502	62,815
Materials and Supplies	98,000	80,806	80,747	59
Contractual Services	196,886	224,853	215,375	9,478
Total Adult Probation	<u>2,571,203</u>	<u>2,581,976</u>	<u>2,509,624</u>	<u>72,352</u>
Coroner				
Personal Services	950,426	983,264	947,613	35,651
Materials and Supplies	9,300	9,851	8,629	1,222
Contractual Services	17,723	19,442	17,329	2,113
Total Coroner	<u>977,449</u>	<u>1,012,557</u>	<u>973,571</u>	<u>38,986</u>
Coroner's Morgue				
Materials and Supplies	28,000	51,969	50,394	1,575
Contractual Services	302,263	393,489	389,023	4,466
Total Coroner's Morgue	<u>330,263</u>	<u>445,458</u>	<u>439,417</u>	<u>6,041</u>
Juvenile Facilities				
Personal Services	2,281,372	2,437,463	2,414,239	23,224
Materials and Supplies	145,300	182,055	169,907	12,148
Contractual Services	120,170	127,920	124,837	3,083
Capital Outlay	-	66,500	62,500	4,000
Total Juvenile Facilities	<u>2,546,842</u>	<u>2,813,938</u>	<u>2,771,483</u>	<u>42,455</u>
Job and Family Services Fraud Investigation				
Personal Services	122,417	122,417	120,572	1,845
Contractual Services	700	1,259	1,259	-
Other	800	350	200	150
Total Job and Family Services Fraud Investigation	<u>123,917</u>	<u>124,026</u>	<u>122,031</u>	<u>1,995</u>
Children Services Security Services				
Personal Services	459,468	459,468	452,829	6,639
Contractual Services	550	908	883	25
Other	2,400	2,150	1,500	650
Total Children Services Security Services	<u>\$ 462,418</u>	<u>\$ 462,526</u>	<u>\$ 455,212</u>	<u>\$ 7,314</u>

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Sheriff's Academy				
Personal Services	\$ 91,660	\$ 98,283	\$ 98,120	\$ 163
Materials and Supplies	33,700	34,719	34,719	-
Contractual Services	55,745	77,511	76,953	558
Total Sheriff's Academy	<u>181,105</u>	<u>210,513</u>	<u>209,792</u>	<u>721</u>
Sheriff's Resolutions				
Personal Services	300,905	300,905	287,639	13,266
Materials and Supplies	863,000	1,127,204	1,127,204	-
Contractual Services	2,899,500	3,392,368	3,390,430	1,938
Total Sheriff's Resolutions	<u>4,063,405</u>	<u>4,820,477</u>	<u>4,805,273</u>	<u>15,204</u>
Sheriff				
Personal Services	26,465,781	26,663,782	26,123,287	540,495
Materials and Supplies	710,525	1,029,759	1,029,759	-
Contractual Services	762,847	862,345	860,183	2,162
Capital Outlay	-	1,174,986	1,174,986	-
Other	261,887	284,103	284,103	-
Total Sheriff	<u>28,201,040</u>	<u>30,014,975</u>	<u>29,472,318</u>	<u>542,657</u>
Paramedics				
Personal Services	1,731,023	1,731,323	1,383,044	348,279
Materials and Supplies	404,000	456,535	456,535	-
Contractual Services	326,500	336,920	336,180	740
Other	3,999	3,999	3,999	-
Total Paramedics	<u>2,465,522</u>	<u>2,528,777</u>	<u>2,179,758</u>	<u>349,019</u>
Incarceration Alternatives				
Personal Services	256,959	319,669	312,431	7,238
Materials and Supplies	404,000	643,980	614,342	29,638
Contractual Services	241,500	249,569	235,868	13,701
Total Incarceration Alternatives	<u>902,459</u>	<u>1,213,218</u>	<u>1,162,641</u>	<u>50,577</u>
Rehabilitation Facility Center Deputy Services				
Personal Services	109,247	109,247	98,694	10,553
Contractual Services	500	500	-	500
Other	800	800	700	100
Total Rehabilitation Facility Center Deputy Services	<u>\$ 110,547</u>	<u>\$ 110,547</u>	<u>\$ 99,394</u>	<u>\$ 11,153</u>

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
General Communications Sales Tax				
Personal Services	\$ 656,401	\$ 656,401	\$ 249,296	\$ 407,105
Materials and Supplies	103,824	145,565	145,565	-
Contractual Services	2,546,626	2,603,689	2,603,689	-
Capital Outlay	-	291,000	291,000	-
Other	3,500	5,230	5,230	-
Total General Communications Sales Tax	<u>3,310,351</u>	<u>3,701,885</u>	<u>3,294,780</u>	<u>407,105</u>
E911 Dispatch				
Personal Services	3,861,090	3,861,490	3,846,698	14,792
Materials and Supplies	51,000	54,008	54,008	-
Contractual Services	278,547	284,907	284,907	-
Other	14,000	23,011	23,011	-
Total E911 Dispatch	<u>4,204,637</u>	<u>4,223,416</u>	<u>4,208,624</u>	<u>14,792</u>
Total Public Safety	<u>50,451,158</u>	<u>54,264,289</u>	<u>52,703,918</u>	<u>1,560,371</u>
Public Works				
Solid Waste				
Contractual Services	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>	<u>-</u>
Engineers Plat Room				
Personal Services	<u>226,733</u>	<u>226,733</u>	<u>214,297</u>	<u>12,436</u>
Total Public Works	<u>240,233</u>	<u>240,233</u>	<u>227,797</u>	<u>12,436</u>
Health				
Other - Health				
Contractual Services	<u>967,057</u>	<u>967,057</u>	<u>967,057</u>	<u>-</u>
Registration Vital Statistics				
Other	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
Total Health	<u>973,057</u>	<u>973,057</u>	<u>973,057</u>	<u>-</u>
Human Services				
Veterans Memorial				
Materials and Supplies	3,000	3,000	-	3,000
Contractual Services	<u>8,000</u>	<u>8,130</u>	<u>8,130</u>	<u>-</u>
Total Veterans Memorial	<u>11,000</u>	<u>11,130</u>	<u>8,130</u>	<u>3,000</u>
Veterans Services				
Personal Services	919,283	928,493	855,635	72,858
Materials and Supplies	38,825	50,327	49,890	437
Contractual Services	<u>2,036,377</u>	<u>2,102,761</u>	<u>1,198,608</u>	<u>904,153</u>
Total Veterans Services	<u>2,994,485</u>	<u>3,081,581</u>	<u>2,104,133</u>	<u>977,448</u>
Total Human Services	<u>\$ 3,005,485</u>	<u>\$ 3,092,711</u>	<u>\$ 2,112,263</u>	<u>\$ 980,448</u>

(continued)

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
General Fund (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Conservation and Recreation				
Agricultural				
Contractual Services	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Other	439,645	504,294	504,294	-
Total Agricultural	<u>451,645</u>	<u>516,294</u>	<u>516,294</u>	<u>-</u>
Emergency Management				
Materials and Supplies	2,500	2,500	-	2,500
Contractual Services	1,000	1,000	-	1,000
Other	59,803	59,803	59,803	-
Total Emergency Management	<u>63,303</u>	<u>63,303</u>	<u>59,803</u>	<u>3,500</u>
Total Conservation and Recreation	<u>514,948</u>	<u>579,597</u>	<u>576,097</u>	<u>3,500</u>
Debt Service				
Principal Retirement	413,961	413,961	413,961	-
Interest	25,915	25,915	25,915	-
Total Debt Service	<u>439,876</u>	<u>439,876</u>	<u>439,876</u>	<u>-</u>
Total Expenditures	<u>106,346,474</u>	<u>120,134,157</u>	<u>113,928,735</u>	<u>6,205,422</u>
Excess of Revenues Over (Under) Expenditures	<u>10,221,651</u>	<u>(20,197,070)</u>	<u>(2,781,029)</u>	<u>17,416,041</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,821,932	2,821,932	2,913,850	91,918
Advances - In	-	-	12,000	12,000
Advances - Out	(10,000,000)	(4,000,000)	(4,000,000)	-
Transfers - Out	(21,626,473)	(20,820,672)	(20,222,667)	598,005
Total Other Financing Sources (Uses)	<u>(28,804,541)</u>	<u>(21,998,740)</u>	<u>(21,296,817)</u>	<u>701,923</u>
Net Change in Fund Balance	(18,582,890)	(42,195,810)	(24,077,846)	18,117,964
Fund Balance at Beginning of Year	136,108,205	136,108,205	136,108,205	-
Prior Year Encumbrances Appropriated	6,238,244	6,238,244	6,238,244	-
Fund Balance at End of Year	<u>\$ 123,763,559</u>	<u>\$ 100,150,639</u>	<u>\$ 118,268,603</u>	<u>\$ 18,117,964</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Mental Health and Addiction Recovery Services Board-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 9,303,071	\$ (206,729)
Charges for Services	73,080	145,658	33,187	(112,471)
Intergovernmental	7,701,649	7,701,649	9,421,970	1,720,321
Other	-	-	147,665	147,665
Total Revenues	17,284,529	17,357,107	18,905,893	1,548,786
Expenditures:				
Current:				
Health				
Personal Services	1,740,004	1,840,165	1,747,132	93,033
Materials and Supplies	209,230	216,615	31,999	184,616
Contractual Services	17,838,817	18,842,990	17,039,791	1,803,199
Capital Outlay	100	360,613	277,129	83,484
Other	26,741	114,181	88,140	26,041
Total Expenditures	19,814,892	21,374,564	19,184,191	2,190,373
Excess of Revenues Over (Under) Expenditures	(2,530,363)	(4,017,457)	(278,298)	3,739,159
Other Financing Sources (Uses):				
Other Financing Sources	-	-	180,630	180,630
Transfers - In	110,000	110,000	-	(110,000)
Total Other Financing Sources (Uses)	110,000	110,000	180,630	70,630
Net Change in Fund Balance	(2,420,363)	(3,907,457)	(97,668)	3,809,789
Fund Balance at Beginning of Year	19,059,678	19,059,678	19,059,678	-
Prior Year Encumbrances Appropriated	1,262,761	1,262,761	1,262,761	-
Fund Balance at End of Year	\$ 17,902,076	\$ 16,414,982	\$ 20,224,771	\$ 3,809,789

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Developmental Disabilities-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 16,800,000	\$ 16,800,000	\$ 16,813,802	\$ 13,802
Charges for Services	9,000	9,000	8,734	(266)
Intergovernmental	4,835,180	4,931,530	7,216,274	2,284,744
Other	-	-	21,642	21,642
Total Revenues	21,644,180	21,740,530	24,060,452	2,319,922
Expenditures:				
Current:				
Health				
Developmental Disabilities				
Personal Services	12,539,217	12,539,525	12,257,672	281,853
Materials and Supplies	324,900	378,985	347,896	31,089
Contractual Services	17,849,641	19,123,734	16,695,151	2,428,583
Capital Outlay	111,000	201,000	116,020	84,980
Other	175,000	450,000	271,350	178,650
Total Expenditures	30,999,758	32,693,244	29,688,089	3,005,155
Excess of Revenues Over (Under) Expenditures	(9,355,578)	(10,952,714)	(5,627,637)	5,325,077
Other Financing Sources (Uses):				
Other Financing Sources	180,000	180,000	69,228	(110,772)
Net Change in Fund Balance	(9,175,578)	(10,772,714)	(5,558,409)	5,214,305
Fund Balance at Beginning of Year	38,708,519	38,708,519	38,708,519	-
Prior Year Encumbrances Appropriated	463,337	463,337	463,337	-
Fund Balance at End of Year	\$ 29,996,278	\$ 28,399,142	\$ 33,613,447	\$ 5,214,305

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Job and Family Services/Children Services Agency-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,750,000	\$ 13,750,000	\$ 14,459,420	\$ 709,420
Intergovernmental	30,214,169	27,347,700	27,554,420	206,720
Other	448,320	448,320	498,626	50,306
Total Revenues	44,412,489	41,546,020	42,512,466	966,446
Expenditures:				
Current:				
Human Services				
Job and Family/Children Services				
Personal Services	19,986,469	15,891,216	15,891,216	-
Materials and Supplies	306,808	229,178	161,570	67,608
Contractual Services	28,334,479	29,217,020	24,523,816	4,693,204
Capital Outlay	25,000	-	-	-
Other	1,189,000	1,155,260	1,155,260	-
Total Human Services	49,841,756	46,492,674	41,731,862	4,760,812
Excess of Revenues Over (Under) Expenditures	(5,429,267)	(4,946,654)	780,604	5,727,258
Other Financing Sources (Uses):				
Other Financing Sources	246,075	246,075	282,749	36,674
Transfers - In	826,473	826,473	811,232	(15,241)
Total Other Financing Sources (Uses)	1,072,548	1,072,548	1,093,981	21,433
Net Change in Fund Balance	(4,356,719)	(3,874,106)	1,874,585	5,748,691
Fund Balance at Beginning of Year	17,663,792	17,663,792	17,663,792	-
Prior Year Encumbrances Appropriated	3,527,987	3,527,987	3,527,987	-
Fund Balance at End of Year	\$ 16,835,060	\$ 17,317,673	\$ 23,066,364	\$ 5,748,691

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Residential Incentive Districts and Tax Incremental Financings-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 13,086,771	\$ 13,124,537	\$ 13,188,259	\$ 63,722
Other	34,960	12,124	2,452,778	2,440,654
Total Revenues	<u>13,121,731</u>	<u>13,136,661</u>	<u>15,641,037</u>	<u>2,504,376</u>
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental				
Contractual Services	4,290,288	6,084,076	6,038,922	45,154
Public Works - Intergovernmental				
Contractual Services	10,260,546	25,354,245	22,753,117	2,601,128
Total Expenditures	<u>14,550,834</u>	<u>31,438,321</u>	<u>28,792,039</u>	<u>2,646,282</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,429,103)</u>	<u>(18,301,660)</u>	<u>(13,151,002)</u>	<u>5,150,658</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,000,000	4,000,000	3,963,646	(36,354)
Advances - In	-	4,000,000	4,000,000	-
Transfers - In	-	4,000,000	4,000,000	-
Transfers - Out	(2,607,667)	(6,858,201)	(6,724,377)	133,824
Bonds Issued	-	7,520,869	7,520,869	-
Total Other Financing Sources (Uses)	<u>(607,667)</u>	<u>12,662,668</u>	<u>12,760,138</u>	<u>97,470</u>
Net Change in Fund Balance	(2,036,770)	(5,638,992)	(390,864)	5,248,128
Fund Balance at Beginning of Year	9,391,626	9,391,626	9,391,626	-
Prior Year Encumbrances Appropriated	2,081,722	2,081,722	2,081,722	-
Fund Balance at End of Year	<u>\$ 9,436,578</u>	<u>\$ 5,834,356</u>	<u>\$ 11,082,484</u>	<u>\$ 5,248,128</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
County ARPA Relief Fund-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 37,209,644	\$ 37,209,644	\$ 37,209,644	\$ -
Investment Earnings	-	-	669,592	669,592
Total Revenues	<u>37,209,644</u>	<u>37,209,644</u>	<u>37,879,236</u>	<u>669,592</u>
Expenditures:				
Current:				
Legislative and Executive				
Contractual Services	-	37,763	37,763	-
Public Safety				
Contractual Services	-	16,647,237	594,762	16,052,475
Other	24,614,118	24,614,118	-	24,614,118
Total Public Safety	<u>24,614,118</u>	<u>41,261,355</u>	<u>594,762</u>	<u>40,666,593</u>
Public Works - Intergovernmental				
Other	3,000,000	3,000,000	3,000,000	-
Health - Intergovernmental				
Other	645,526	645,526	645,526	-
Human Services - Intergovernmental				
Other	5,200,000	5,200,000	5,200,000	-
Conservation and Recreation - Intergovernmental				
Other	3,750,000	3,750,000	3,750,000	-
Total Expenditures	<u>37,209,644</u>	<u>53,894,644</u>	<u>13,228,051</u>	<u>40,666,593</u>
Net Change in Fund Balance	-	(16,685,000)	24,651,185	41,336,185
Fund Balance at Beginning of Year	37,221,994	37,221,994	37,221,994	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	<u>\$ 37,221,994</u>	<u>\$ 20,536,994</u>	<u>\$ 61,873,179</u>	<u>\$ 41,336,185</u>

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Sewer-Enterprise Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 18,821,128	\$ 18,821,128	\$ 20,383,082	\$ 1,561,954
Contributed Capital	3,174,170	3,174,170	5,956,552	2,782,382
Special Assessments	80,000	80,000	23,752	(56,248)
Other Non-Operating Revenues	26,500	26,500	170,566	144,066
Other Operating Revenues	32,300	32,300	266,613	234,313
Total Revenues	<u>22,134,098</u>	<u>22,134,098</u>	<u>26,800,565</u>	<u>4,666,467</u>
Expenses:				
Personal Services	6,215,400	6,215,400	5,430,874	784,526
Materials and Supplies	2,040,522	2,529,161	2,401,695	127,466
Contractual Services	4,195,485	4,652,814	4,491,163	161,651
Other Operating Expenses	773,014	733,886	543,168	190,718
Capital Outlay	14,603,576	14,934,793	4,226,488	10,708,305
Debt Service:				
Principal Retirement	1,870,593	1,870,593	1,870,593	-
Interest	769,742	769,742	769,695	47
Total Expenses	<u>30,468,332</u>	<u>31,706,389</u>	<u>19,733,676</u>	<u>11,972,713</u>
Net Change in Fund Equity	(8,334,234)	(9,572,291)	7,066,889	16,639,180
Fund Equity at Beginning of Year	48,156,106	48,156,106	48,156,106	-
Prior Year Encumbrances Appropriated	2,151,313	2,151,313	2,151,313	-
Fund Equity at End of Year	<u>\$ 41,973,185</u>	<u>\$ 40,735,128</u>	<u>\$ 57,374,308</u>	<u>\$ 16,639,180</u>

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Water-Enterprise Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 21,720,976	\$ 21,720,976	\$ 22,852,630	\$ 1,131,654
Contributed Capital	1,868,535	2,407,487	4,459,608	2,052,121
Special Assessments	60,000	60,000	15,729	(44,271)
Other Non-Operating Revenues	67,213	67,213	94,278	27,065
Other Operating Revenues	1,550	1,550	1,322	(228)
Total Revenues	23,718,274	24,257,226	27,423,567	3,166,341
Expenses:				
Personal Services	2,783,126	2,783,126	2,264,658	518,468
Materials and Supplies	739,022	863,050	781,160	81,890
Contractual Services	10,461,941	12,273,235	11,550,905	722,330
Other Operating Expenses	546,000	496,402	422,552	73,850
Utility Deposits Returned	135,485	135,485	135,485	-
Capital Outlay	5,686,682	6,793,770	3,963,567	2,830,203
Debt Service:				
Principal Retirement	3,600,017	3,621,917	3,600,010	21,907
Interest	874,745	881,398	881,371	27
Total Expenses	24,827,018	27,848,383	23,599,708	4,248,675
Net Change in Fund Equity	(1,108,744)	(3,591,157)	3,823,859	7,415,016
Fund Equity at Beginning of Year	27,661,790	27,661,790	27,661,790	-
Prior Year Encumbrances Appropriated	2,573,021	2,573,021	2,573,021	-
Fund Equity at End of Year	\$ 29,126,067	\$ 26,643,654	\$ 34,058,670	\$ 7,415,016

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Real Estate Assessment-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,603,000	\$ 2,595,681	\$ 2,595,711	\$ 30
Other	-	-	2,986	2,986
Total Revenues	<u>2,603,000</u>	<u>2,595,681</u>	<u>2,598,697</u>	<u>3,016</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	1,484,014	1,484,014	1,377,330	106,684
Materials and Supplies	44,500	44,833	34,833	10,000
Contractual Services	982,500	999,949	735,962	263,987
Total Expenditures	<u>2,511,014</u>	<u>2,528,796</u>	<u>2,148,125</u>	<u>380,671</u>
Excess of Revenues Over (Under) Expenditures	<u>91,986</u>	<u>66,885</u>	<u>450,572</u>	<u>383,687</u>
Net Change in Fund Balance	91,986	66,885	450,572	383,687
Fund Balance at Beginning of Year	3,587,889	3,587,889	3,587,889	-
Prior Year Encumbrances Appropriated	86,400	86,400	86,400	-
Fund Balance at End of Year	<u>\$ 3,766,275</u>	<u>\$ 3,741,174</u>	<u>\$ 4,124,861</u>	<u>\$ 383,687</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
All Other Legislative and Executive-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,027,200	\$ 970,200	\$ 1,206,170	\$ 235,970
Fines and Forfeitures	535,250	385,448	410,105	24,657
Intergovernmental	-	10,000	10,000	-
Investment Earnings	2,500	2,500	39,745	37,245
Other	-	-	3,077	3,077
Total Revenues	<u>1,564,950</u>	<u>1,368,148</u>	<u>1,669,097</u>	<u>300,949</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Other Legislative and Executive				
Personal Services	944,262	949,179	863,952	85,227
Materials and Supplies	288,700	309,441	293,841	15,600
Contractual Services	507,900	607,719	447,687	160,032
Other	17,000	17,730	16,202	1,528
Total Expenditures	<u>1,757,862</u>	<u>1,884,069</u>	<u>1,621,682</u>	<u>262,387</u>
Excess of Revenues Over (Under) Expenditures	<u>(192,912)</u>	<u>(515,921)</u>	<u>47,415</u>	<u>563,336</u>
Other Financing Sources (Uses):				
Other Financing Sources	<u>15,000</u>	<u>15,000</u>	<u>13,155</u>	<u>(1,845)</u>
Net Change in Fund Balance	(177,912)	(500,921)	60,570	561,491
Fund Balance at Beginning of Year	2,457,439	2,457,439	2,457,439	-
Prior Year Encumbrances Appropriated	82,928	82,928	82,928	-
Fund Balance at End of Year	<u>\$ 2,362,455</u>	<u>\$ 2,039,446</u>	<u>\$ 2,600,937</u>	<u>\$ 561,491</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
All Other Judicial-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,629,820	\$ 2,023,587	\$ 2,160,875	\$ 137,288
Fines and Forfeitures	128,000	119,896	129,092	9,196
Intergovernmental	301,400	301,050	351,059	50,009
Investment Earnings	4	4	46	42
Other	5,000	2,319	3,794	1,475
Total Revenues	<u>3,064,224</u>	<u>2,446,856</u>	<u>2,644,866</u>	<u>198,010</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Other Judicial				
Personal Services	1,871,152	1,930,099	1,802,132	127,967
Materials and Supplies	348,150	355,372	314,854	40,518
Contractual Services	743,064	888,715	689,839	198,876
Capital Outlay	-	170,683	96,556	74,127
Other	150,000	37,042	37,042	-
Total Expenditures	<u>3,112,366</u>	<u>3,381,911</u>	<u>2,940,423</u>	<u>441,488</u>
Excess of Revenues Over (Under) Expenditures	<u>(48,142)</u>	<u>(935,055)</u>	<u>(295,557)</u>	<u>639,498</u>
Fund Balance at Beginning of Year	5,197,712	5,197,712	5,197,712	-
Prior Year Encumbrances Appropriated	88,921	88,921	88,921	-
Fund Balance at End of Year	<u>\$ 5,238,491</u>	<u>\$ 4,351,578</u>	<u>\$ 4,991,076</u>	<u>\$ 639,498</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
All Other Public Safety-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 5,069,807	\$ 4,505,042	\$ 4,622,757	\$ 117,715
Licenses and Permits	927,000	609,225	641,793	32,568
Fines and Forfeitures	27,650	15,781	15,040	(741)
Intergovernmental	5,574,366	5,965,835	6,241,250	275,415
Other	434,785	404,785	594,188	189,403
Total Revenues	12,033,608	11,500,668	12,115,028	614,360
Expenditures:				
Current:				
Public Safety				
Other Public Safety				
Personal Services	11,047,759	10,866,427	9,854,813	1,011,614
Materials and Supplies	450,978	462,037	379,546	82,491
Contractual Services	875,010	1,382,746	1,176,665	206,081
Capital Outlay	-	164,541	162,661	1,880
Other	258,500	261,251	243,177	18,074
Total Expenditures	12,632,247	13,137,002	11,816,862	1,320,140
Excess of Revenues Over (Under) Expenditures	(598,639)	(1,636,334)	298,166	1,934,500
Other Financing Sources (Uses):				
Other Financing Sources	50,000	23,734	17,963	(5,771)
Transfers - In	8,750	8,750	162,750	154,000
Total Other Financing Sources (Uses)	58,750	32,484	180,713	148,229
Net Change in Fund Balance	(539,889)	(1,603,850)	478,879	2,082,729
Fund Balance at Beginning of Year	4,052,911	4,052,911	4,052,911	-
Prior Year Encumbrances Appropriated	354,057	354,057	354,057	-
Fund Balance at End of Year	\$ 3,867,079	\$ 2,803,118	\$ 4,885,847	\$ 2,082,729

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Motor Vehicle-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other Local Taxes	\$ 2,700,000	\$ 2,700,000	\$ 2,878,956	\$ 178,956
Charges for Services	185,000	185,000	303,671	118,671
License and Permits	250,000	250,000	360,928	110,928
Fines and Forfeitures	165,000	165,000	206,215	41,215
Intergovernmental	15,352,749	14,780,000	15,624,117	844,117
Special Assessments	-	-	134,122	134,122
Investment Earnings	10,000	10,000	182,851	172,851
Other	20,000	20,000	313,930	293,930
Total Revenues	18,682,749	18,110,000	20,004,790	1,894,790
Expenditures:				
Current:				
Public Works				
Motor Vehicle				
Personal Services	6,774,582	6,775,361	6,519,138	256,223
Materials and Supplies	1,636,965	1,634,408	1,540,328	94,080
Contractual Services	11,765,605	13,618,815	9,795,664	3,823,151
Capital Outlay	830,000	878,100	875,880	2,220
Other	5,000	4,221	-	4,221
Total Public Works	21,012,152	22,910,905	18,731,010	4,179,895
Public Works - Intergovernmental				
Motor Vehicle				
Contractual Services	3,224,159	3,419,306	3,419,306	-
Debt Service:				
Principal Retirement	124,300	124,300	124,290	10
Total Expenditures	24,360,611	26,454,511	22,274,606	4,179,905
Excess of Revenues Over (Under) Expenditures	(5,677,862)	(8,344,511)	(2,269,816)	6,074,695
Fund Balance at Beginning of Year	16,309,063	16,309,063	16,309,063	-
Prior Year Encumbrances Appropriated	1,386,062	1,386,062	1,386,062	-
Fund Balance at End of Year	\$ 12,017,263	\$ 9,350,614	\$ 15,425,309	\$ 6,074,695

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
All Other Public Works-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,139,050	\$ 1,110,450	\$ 1,090,202	\$ (20,248)
Licenses and Permits	300	300	11,460	11,160
Intergovernmental	4,393,060	3,360,352	3,095,589	(264,763)
Permissive Motor Vehicle License Taxes	1,600,000	2,329,064	2,520,031	190,967
Special Assessments	1,445,000	1,445,000	1,600,950	155,950
Investment Earnings	1,500	1,555	3,142	1,587
Other	95,000	95,000	178,801	83,801
Total Revenues	8,673,910	8,341,721	8,500,175	158,454
Expenditures:				
Current:				
Public Works				
Other Public Works				
Personal Services	1,032,858	1,032,422	949,615	82,807
Materials and Supplies	125,210	141,470	106,884	34,586
Contractual Services	6,099,669	8,574,419	7,751,645	822,774
Capital Outlay	-	305,000	304,271	729
Other	49,500	277,878	271,845	6,033
Total Expenditures	7,307,237	10,331,189	9,384,260	946,929
Excess of Revenues Over (Under) Expenditures	1,366,673	(1,989,468)	(884,085)	1,105,383
Other Financing Sources (Uses):				
Transfers - In	-	140,000	209,000	69,000
Net Change in Fund Balance	1,366,673	(1,849,468)	(675,085)	1,174,383
Fund Balance at Beginning of Year	17,451,181	17,451,181	17,451,181	-
Prior Year Encumbrances Appropriated	598,361	598,361	598,361	-
Fund Balance at End of Year	\$ 19,416,215	\$ 16,200,074	\$ 17,374,457	\$ 1,174,383

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Child Support Enforcement-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,320,000	\$ 1,320,000	\$ 1,355,511	\$ 35,511
Intergovernmental	4,784,866	4,054,866	3,846,655	(208,211)
Other	-	-	5,965	5,965
Total Revenues	6,104,866	5,374,866	5,208,131	(166,735)
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	3,888,600	3,888,600	3,373,560	515,040
Materials and Supplies	141,718	141,718	129,654	12,064
Contractual Services	1,693,003	1,787,043	919,012	868,031
Other	309,775	309,775	247,583	62,192
Total Expenditures	6,033,096	6,127,136	4,669,809	1,457,327
Excess of Revenues Over (Under) Expenditures	71,770	(752,270)	538,322	1,290,592
Other Financing Sources (Uses):				
Other Financing Sources	318,000	318,000	635,636	317,636
Net Change in Fund Balance	389,770	(434,270)	1,173,958	1,608,228
Fund Balance at Beginning of Year	4,300,837	4,300,837	4,300,837	-
Prior Year Encumbrances Appropriated	153,105	153,105	153,105	-
Fund Balance at End of Year	\$ 4,843,712	\$ 4,019,672	\$ 5,627,900	\$ 1,608,228

**Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
County Care Facility-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,290,000	\$ 986,305	\$ 986,894	\$ 589
Intergovernmental	1,330,000	1,174,350	1,132,683	(41,667)
Investment Earnings	-	40	444	404
Other	-	-	7,772	7,772
Total Revenues	3,620,000	2,160,695	2,127,793	(32,902)
Expenditures:				
Current:				
Human Services				
County Care Facility				
Personal Services	2,399,750	1,433,262	1,384,512	48,750
Materials and Supplies	452,000	258,175	174,922	83,253
Contractual Services	1,907,050	1,572,118	1,518,084	54,034
Other	1,000	1,000	-	1,000
Total Expenditures	4,759,800	3,264,555	3,077,518	187,037
Excess of Revenues Over (Under) Expenditures	(1,139,800)	(1,103,860)	(949,725)	154,135
Other Financing Sources (Uses):				
Other Financing Sources	-	-	37,282	37,282
Net Change in Fund Balance	(1,139,800)	(1,103,860)	(912,443)	191,417
Fund Balance at Beginning of Year	981,060	981,060	981,060	-
Prior Year Encumbrances Appropriated	180,562	180,562	180,562	-
Fund Balance at End of Year	\$ 21,822	\$ 57,762	\$ 249,179	\$ 191,417

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Elderly Services Levy-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,200,000	\$ 9,200,000	\$ 9,398,617	\$ 198,617
Intergovernmental	1,300,000	1,300,000	1,167,074	(132,926)
Other	-	-	294	294
Total Revenues	<u>10,500,000</u>	<u>10,500,000</u>	<u>10,565,985</u>	<u>65,985</u>
Expenditures:				
Current:				
Human Services				
Elderly Services Levy				
Personal Services	171,810	173,101	172,997	104
Materials and Supplies	2,050	2,126	2,126	-
Contractual Services	10,318,400	12,687,144	12,637,240	49,904
Total Expenditures	<u>10,492,260</u>	<u>12,862,371</u>	<u>12,812,363</u>	<u>50,008</u>
Excess of Revenues Over (Under) Expenditures	<u>7,740</u>	<u>(2,362,371)</u>	<u>(2,246,378)</u>	<u>115,993</u>
Fund Balance at Beginning of Year	10,074,293	10,074,293	10,074,293	-
Prior Year Encumbrances Appropriated	1,800,715	1,800,715	1,800,715	-
Fund Balance at End of Year	<u>\$ 11,882,748</u>	<u>\$ 9,512,637</u>	<u>\$ 9,628,630</u>	<u>\$ 115,993</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
All Other Health Services-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Fines and Forfeitures	\$ -	\$ -	\$ 232,669	\$ 232,669
Net Change in Fund Balance	-	-	232,669	232,669
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ 232,669	\$ 232,669

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
All Other Human Services-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ -	\$ 55,450	\$ 57,438	\$ 1,988
Intergovernmental	5,771,450	5,782,651	5,797,783	15,132
Other	-	-	358	358
Total Revenues	<u>5,771,450</u>	<u>5,838,101</u>	<u>5,855,579</u>	<u>17,478</u>
Expenditures:				
Current:				
Human Services				
Other Human Services				
Personal Services	199,447	233,396	182,546	50,850
Materials and Supplies	15,279	21,812	6,433	15,379
Contractual Services	5,543,671	9,172,607	8,121,249	1,051,358
Other	-	159	159	-
Total Expenditures	<u>5,758,397</u>	<u>9,427,974</u>	<u>8,310,387</u>	<u>1,117,587</u>
Excess of Revenues Over (Under) Expenditures	<u>13,053</u>	<u>(3,589,873)</u>	<u>(2,454,808)</u>	<u>1,135,065</u>
Other Financing Sources (Uses):				
Advances - Out	-	(12,000)	(12,000)	-
Transfers - In	76,603	44,435	39,685	(4,750)
Total Other Financing Sources (Uses)	<u>76,603</u>	<u>32,435</u>	<u>27,685</u>	<u>(4,750)</u>
Net Change in Fund Balance	89,656	(3,557,438)	(2,427,123)	1,130,315
Fund Balance at Beginning of Year	3,607,229	3,607,229	3,607,229	-
Prior Year Encumbrances Appropriated	1,146	1,146	1,146	-
Fund Balance at End of Year	<u>\$ 3,698,031</u>	<u>\$ 50,937</u>	<u>\$ 1,181,252</u>	<u>\$ 1,130,315</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
County Coronavirus Relief-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other	-	2,251	18,308	16,057
Expenditures:				
Current:				
Public Safety:				
Other	-	2,251	2,251	-
Total Expenditures	-	2,251	2,251	-
Net Change in Fund Balance	-	-	16,057	16,057
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ 16,057	\$ 16,057

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
All Other Conservation and Recreation-Special Revenue Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other Local Taxes	\$ 1,300,000	\$ 1,793,058	\$ 1,795,821	\$ 2,763
Charges for Services	27,000	27,000	52,044	25,044
Total Revenues	<u>1,327,000</u>	<u>1,820,058</u>	<u>1,847,865</u>	<u>27,807</u>
Expenditures:				
Current:				
Conversation and Recreation				
Contractual Services	29,594	1,885,411	1,878,283	7,128
Net Change in Fund Balance	1,297,406	(65,353)	(30,418)	34,935
Fund Balance at Beginning of Year	92,354	92,354	92,354	-
Prior Year Encumbrances Appropriated	538	538	538	-
Fund Balance at End of Year	<u>\$ 1,390,298</u>	<u>\$ 27,539</u>	<u>\$ 62,474</u>	<u>\$ 34,935</u>

Butler County, Ohio
 Schedule of Revenues, Expenditures, and
 Changes in Fund Balance-Budget and Actual
 Technology-Capital Projects Fund
 Budget Basis
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Legislative and Executive:				
Contractual Services	-	6,200	6,200	-
Excess of Revenues Under Expenditures	-	(6,200)	(6,200)	-
Fund Balance at Beginning of Year	220,341	220,341	220,341	-
Fund Balance at End of Year	\$ 220,341	\$ 214,141	\$ 214,141	\$ -

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Other Capital Improvements-Capital Projects Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Other Financing Sources (Uses):				
Transfers - In	-	-	15,000,000	15,000,000
Total Other Financing Sources (Uses)	-	-	15,000,000	15,000,000
Net Change in Fund Balance	-	-	15,000,000	15,000,000
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$ -	\$ -	\$ 15,000,000	\$ 15,000,000

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Road Improvements-Capital Projects Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 17,390,440	\$ 13,627,823	\$ 13,627,823	\$ -
Other	-	-	66,451	66,451
Total Revenues	<u>17,390,440</u>	<u>13,627,823</u>	<u>13,694,274</u>	<u>66,451</u>
Expenditures:				
Road Improvements				
Public Works - Intergovernmental				
Contractual Services	12,284,336	18,614,336	18,601,336	13,000
Capital Outlay				
Road Improvement				
Contractual Services	5,106,104	1,343,487	1,343,487	-
Total Expenditures	<u>17,390,440</u>	<u>19,957,823</u>	<u>19,944,823</u>	<u>13,000</u>
Excess of Revenues Under Expenditures	<u>-</u>	<u>(6,330,000)</u>	<u>(6,250,549)</u>	<u>79,451</u>
Other Financing Sources (Uses):				
Bonds Issued	-	6,330,000	6,330,000	-
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>79,451</u>	<u>79,451</u>
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,451</u>	<u>\$ 79,451</u>

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Buildings Construction and Renovations-Capital Projects Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:	\$ -	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	300,339	300,339	300,339	-
Fund Balance at End of Year	\$ 300,339	\$ 300,339	\$ 300,339	\$ -

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Bond Retirement-Debt Service Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Special Assessments	\$ 297,745	\$ 297,745	\$ 348,487	\$ 50,742
Expenditures:				
Public Works - Intergovernmental Contractual Services	825,375	825,375	825,375	-
Debt Service:				
Principal Retirement	1,565,320	5,715,320	5,715,320	-
Interest	514,340	570,319	566,188	4,131
Issuance Costs	-	53,500	53,500	-
Total Debt Service	2,079,660	6,339,139	6,335,008	4,131
Total Expenditures	2,905,035	7,164,514	7,160,383	4,131
Excess of Revenues Over (Under) Expenditures	(2,607,290)	(6,866,769)	(6,811,896)	54,873
Other Financing Sources (Uses):				
Transfers - In	2,607,288	6,728,476	6,724,377	(4,099)
Bonds Issued		259,131	259,131	
Refunding Bonds Issued	-	2,730,000	2,730,000	-
Payment to Refunded Bond Escrow Agent	-	(2,714,114)	(2,714,114)	-
Total Other Financing Sources (Uses)	2,607,288	7,003,493	6,999,394	(4,099)
Net Change in Fund Balance	(2)	136,724	187,498	50,774
Fund Balance at Beginning of Year	269,147	269,147	269,147	-
Fund Balance at End of Year	\$ 269,145	\$ 405,871	\$ 456,645	\$ 50,774

Butler County, Ohio
Schedule of Revenues, Expenditures, and
Changes in Fund Balance-Budget and Actual
Developmental Disabilities Trust-Permanent Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 13,430	\$ 12,430
Other	100	100	-	(100)
Total Revenues	<u>1,100</u>	<u>1,100</u>	<u>13,430</u>	<u>12,330</u>
Expenditures:				
Health				
Contractual Services	<u>53,000</u>	<u>53,000</u>	<u>53,000</u>	<u>-</u>
Net Change in Fund Balance	(51,900)	(51,900)	(39,570)	12,330
Fund Balance at Beginning of Year	874,233	874,233	874,233	-
Fund Balance at End of Year	<u>\$ 822,333</u>	<u>\$ 822,333</u>	<u>\$ 834,663</u>	<u>\$ 12,330</u>

Butler County, Ohio
Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Health Insurance-Internal Service Fund
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 21,162,545	\$ 20,624,545	\$ 20,626,060	\$ 1,515
Other	-	-	36,656	36,656
Other Non-Operating Revenues	-	-	177,915	177,915
Total Revenues	<u>21,162,545</u>	<u>20,624,545</u>	<u>20,840,631</u>	<u>216,086</u>
Expenses:				
Personal Services	-	17,077	17,077	-
Materials and Supplies	759,992	912	912	-
Contractual Services	20,402,553	20,653,503	18,897,561	1,755,942
Claims and Judgments	1,785,000	3,184,757	2,251,830	932,927
Other	-	1,000	-	1,000
Total Expenses	<u>22,947,545</u>	<u>23,857,249</u>	<u>21,167,380</u>	<u>2,689,869</u>
Net Change in Fund Equity	(1,785,000)	(3,232,704)	(326,749)	2,905,955
Fund Equity at Beginning of Year	3,953,358	3,953,358	3,953,358	-
Prior Year Encumbrances Appropriated	991,514	991,514	991,514	-
Fund Equity at End of Year	<u>\$ 3,159,872</u>	<u>\$ 1,712,168</u>	<u>\$ 4,618,123</u>	<u>\$ 2,905,955</u>

**Schedule of Revenues, Expenses, and
Changes in Fund Equity-Budget and Actual
Workers' Compensation -Internal Service Fund
Budget Basis
For the Year Ended December 31, 2022**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,368,384	\$ 2,368,384	\$ 2,379,220	\$ 10,836
Other Non-Operating Revenues	-	-	15,360	15,360
Total Revenues	<u>2,368,384</u>	<u>2,368,384</u>	<u>2,394,580</u>	<u>26,196</u>
Expenses:				
Personal Services	112,909	112,909	94,256	18,653
Materials and Supplies	4,000	4,000	2,000	2,000
Contractual Services	1,607,570	1,609,495	776,075	833,420
Claims and Judgments	1,200,000	1,200,000	-	1,200,000
Total Expenses	<u>2,924,479</u>	<u>2,926,404</u>	<u>872,331</u>	<u>2,054,073</u>
Net Change in Fund Equity	(556,095)	(558,020)	1,522,249	2,080,269
Fund Equity at Beginning of Year	5,675,371	5,675,371	5,675,371	-
Prior Year Encumbrances Appropriated	1,132,777	1,132,777	1,132,777	-
Fund Equity at End of Year	<u>\$ 6,252,053</u>	<u>\$ 6,250,128</u>	<u>\$ 8,330,397</u>	<u>\$ 2,080,269</u>

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Statistical Section

This part of Butler County Ohio's annual comprehensive 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.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	187-193
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	194-205
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 source, the property tax.	
Debt Capacity	206-210
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.	
Economic and Demographic Information	211-212
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	213-216
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:

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

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Butler County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Governmental Activities:					Restated		Restated		Restated	
Net Investment in Capital Assets	\$ 320,405,187	\$ 321,739,181	\$ 330,113,913	\$ 333,939,216	\$ 341,618,944	\$ 353,096,285	\$ 374,395,156	\$ 381,574,987	\$ 381,700,095	\$ 378,747,170
Restricted	147,496,497	140,605,100	141,199,448	128,860,677	138,715,454	146,820,234	161,302,917	163,554,475	184,149,217	197,638,668
Unrestricted (Deficit)	(7,656,325)	(82,645,866)	(69,159,929)	(40,576,071)	(107,037,342)	(114,515,326)	(128,269,885)	(116,979,498)	(2,229,441)	15,435,963
Total Governmental Activities Net Position	460,245,359	379,698,415	402,153,432	422,223,822	373,297,056	385,401,193	407,428,188	428,149,964	563,619,871	591,821,801
Business-type Activities:										
Net Investment in Capital Assets	217,905,641	216,149,252	218,780,552	220,397,627	220,744,391	225,990,453	241,107,066	245,422,638	245,663,153	245,220,939
Restricted	4,840,083	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,413,738	5,439,081
Unrestricted	36,591,193	30,885,002	39,028,037	46,282,583	46,457,977	46,834,754	39,930,620	49,108,181	68,536,153	88,839,643
Total Business-Type Activities Net Position	259,336,917	252,334,254	263,108,589	271,980,210	272,502,368	278,125,207	286,337,686	299,830,819	319,613,044	339,499,663
Primary Government:										
Net Investment in Capital Assets	538,310,828	537,888,433	548,894,465	554,336,843	562,363,335	579,086,738	615,502,222	625,997,625	627,363,248	623,968,109
Restricted	152,336,580	145,905,100	146,499,448	134,160,677	144,015,454	152,120,234	166,602,917	168,854,475	189,562,955	203,077,749
Unrestricted (Deficit)	(28,934,868)	(51,760,864)	(30,131,892)	(5,706,512)	(60,579,365)	(67,680,572)	(88,339,265)	(67,871,317)	66,306,712	104,275,606
Total Primary Government Net Position	\$ 719,582,276	\$ 632,032,669	\$ 665,262,021	\$ 694,204,032	\$ 645,799,424	\$ 663,526,400	\$ 693,765,874	\$ 727,980,783	\$ 883,232,915	\$ 931,321,464

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

Note: The County reported the impact of GASB Statement No. 84 beginning in 2019.

Note: The County reported the impact of GASB Statement No. 87 beginning in 2022.

Butler County, Ohio
Changes in Net Position of Governmental Activities
Last Ten Years
 (accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Program Revenues										
Governmental Activities										
Charges for Services										
General Government:										
Legislative and Executive	\$ 17,827,364	\$ 19,035,974	\$ 19,803,986	\$ 20,379,167	\$ 20,973,188	\$ 22,379,839	\$ 22,814,284	\$ 22,612,744	\$ 24,674,941	\$ 23,430,883
Judicial	5,572,420	5,197,203	5,207,567	5,262,550	5,192,643	5,769,299	5,324,439	4,568,761	5,159,855	5,666,041
Public Safety	12,888,000	12,822,245	11,983,177	16,312,060	16,759,698	18,707,610	19,416,840	20,236,789	21,915,661	20,555,902
Public Works	2,180,466	2,609,809	1,676,448	1,751,860	1,599,057	1,502,295	1,496,573	3,357,407	4,033,042	3,816,548
Health	133,897	148,823	1,460,105	350,373	372,153	125,546	89,543	85,491	67,016	41,921
Human Services	3,489,232	5,747,488	6,847,425	4,870,985	5,306,514	5,846,326	4,857,216	5,975,193	5,550,285	4,782,430
Conservation and Recreation	39,013	45,501	33,839	40,736	70,836	49,778	104,281	29,594	57,214	284,713
Subtotal - Charges for Services	42,130,392	45,607,053	47,012,547	48,967,731	50,274,089	54,380,693	54,103,176	56,865,979	61,458,014	58,578,438
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	85,505	10,554	18,731	-	-	-	-	99,980	-	804,571
Judicial	1,586,682	1,487,685	1,688,387	2,035,204	1,865,830	2,190,059	2,602,025	2,737,572	4,175,285	4,903,996
Public Safety	5,924,949	4,906,247	5,237,568	5,601,854	5,293,708	4,948,904	6,281,161	18,034,986	13,370,129	9,394,381
Public Works	4,681,868	4,202,809	3,317,221	4,128,454	3,716,798	4,434,582	5,140,012	3,736,466	2,584,111	4,869,596
Health	18,287,740	18,710,118	13,959,839	12,539,220	14,516,281	14,841,350	18,565,831	13,825,982	18,314,657	16,696,059
Human Services	29,865,231	30,693,790	31,526,637	30,301,472	33,379,538	31,392,331	33,549,554	34,268,796	47,967,477	644,244
Human Services - Intergovernmental	-	-	-	-	-	-	-	-	-	40,519,007
Conservation and Recreation - Intergovernmental	-	-	-	-	-	-	-	-	-	5,282,804
Subtotal - Operating Grants, Contributions and Interest	60,431,975	60,011,203	55,728,383	54,606,204	58,772,155	57,807,226	66,138,583	72,703,782	86,411,659	90,062,497
Capital Grants, Contributions and Interest										
General Government:										
Legislative and Executive	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	233,381	374,424	787,837	-	-	338,339	-
Public Works	15,660,335	18,375,011	15,507,242	16,663,529	15,066,796	18,949,963	24,986,113	18,530,224	22,511,477	17,327,844
Public Works - Intergovernmental	-	-	-	-	-	6,517,494	-	-	-	14,260,024
Health	243,707	-	-	-	-	-	-	-	-	-
Subtotal - Capital Grants, Contributions and Interest	15,904,042	18,375,011	15,507,242	16,896,910	15,441,220	26,255,294	28,291,344	18,868,563	22,511,477	31,587,868
Total Governmental Activities Program Revenue	118,466,409	123,993,267	118,248,172	120,470,845	124,487,464	138,443,213	148,533,103	148,438,324	170,381,150	180,228,803
Business-Type Activities										
Charges for Services										
Sewer	17,952,677	18,697,303	18,071,012	19,199,522	18,061,031	19,493,163	19,852,465	19,971,035	20,580,910	20,779,104
Water	20,073,131	20,317,487	20,111,139	21,593,543	20,914,355	21,493,076	22,003,519	22,775,072	22,207,590	23,613,610
Capital Grants, Contributions, and Interest	8,352,232	9,124,376	16,319,606	13,643,007	11,601,256	11,960,324	12,288,427	14,585,268	14,588,954	18,080,653
Total Business-Type Activities Program Revenues	46,378,040	48,139,166	54,501,757	54,436,072	50,576,642	52,946,563	54,144,411	57,331,375	57,377,454	62,473,367
Total Primary Governmental Program Revenues	\$ 164,844,449	\$ 172,132,433	\$ 172,749,929	\$ 174,906,917	\$ 175,064,106	\$ 191,389,776	\$ 202,677,514	\$ 205,769,699	\$ 227,758,604	\$ 242,702,170

(Continued)

Butler County, Ohio
Changes in Net Position of Governmental Activities
Last Ten Years
 (accrual basis of accounting)
 (continued)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Expenses										
Governmental Activities										
General Government:										
Legislative and Executive	\$ 26,478,363	\$ 26,611,419	\$ 27,378,605	\$ 29,065,148	\$ 32,051,178	\$ 30,767,638	\$ 35,673,634	\$ 41,274,141	\$ 18,572,710	\$ 32,519,924
Legislative and Executive - Intergovernmental	-	8,220,239	10,696,773	9,140,959	11,286,641	9,761,951	10,296,587	7,680,844	10,761,830	6,819,551
Judicial	13,543,957	14,147,921	14,062,880	15,551,668	17,347,557	17,459,647	20,003,257	18,723,779	8,855,777	14,946,665
Public Safety	46,095,345	48,432,082	48,837,270	54,284,890	58,545,508	61,867,594	73,662,884	68,335,329	35,085,648	51,170,736
Public Works	24,336,668	25,448,175	16,645,367	14,593,918	23,020,838	23,138,837	24,270,803	24,297,402	13,693,198	21,786,098
Public Works - Intergovernmental	-	29,572,347	2,072,738	-	-	15,422,336	1,553,298	6,637,695	16,379,116	31,442,322
Health	43,168,466	42,998,095	45,296,552	43,102,788	43,256,011	42,888,317	45,757,661	43,101,206	34,866,296	42,922,763
Health - Intergovernmental	-	-	-	-	-	-	-	-	-	645,526
Human Services	61,432,102	62,154,796	60,022,447	62,614,766	66,966,915	66,131,528	69,012,680	67,295,485	57,292,554	64,082,287
Human Services - Intergovernmental	-	-	-	-	-	-	-	-	-	5,200,000
Conservation and Recreation	463,733	475,591	485,924	417,809	491,626	492,978	514,163	1,659,770	1,768,766	2,407,199
Conservation and Recreation - Intergovernmental	-	-	-	-	-	-	-	-	-	3,750,000
Intergovernmental	4,124,409	-	-	-	-	-	-	-	-	-
Interest	3,623,988	3,431,350	2,042,899	2,184,394	1,908,670	1,009,861	1,287,297	645,747	506,630	504,515
Total Governmental Activities Expenses	223,267,031	261,482,015	227,541,455	230,956,340	254,874,944	268,940,687	282,032,264	279,651,396	197,782,525	278,197,586
Business-type Activities										
Sewer	22,536,707	24,186,307	24,241,026	22,774,378	23,465,211	22,469,696	23,616,387	21,461,243	17,228,881	20,553,635
Water	47,501,080	50,755,909	45,815,975	46,037,605	45,603,542	47,576,327	46,280,746	44,300,891	37,870,389	43,119,527
Total Business-type Activities Expenses	270,768,111	312,247,924	273,357,430	276,893,945	300,478,486	316,517,014	328,293,010	323,952,289	235,652,914	321,317,113
Net (Expense)/Revenue										
Governmental Activities	(104,800,622)	(137,498,748)	(109,293,283)	(110,485,495)	(130,387,480)	(130,497,474)	(133,499,161)	(131,213,074)	(27,401,375)	(97,968,783)
Business-type Activities	(1,123,040)	(2,616,743)	8,685,782	8,398,467	7,343,021	5,370,236	7,883,665	13,030,484	19,507,065	19,353,840
Total Primary Government Net (Expense)/Revenue	(105,923,662)	(140,115,491)	(100,607,501)	(102,087,028)	(123,044,459)	(125,127,238)	(125,615,496)	(118,182,590)	(7,894,310)	(78,614,943)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	12,324,999	12,424,675	12,720,083	12,728,340	13,175,271	13,617,666	14,280,338	14,365,453	16,128,300	772,543
Health - Mental Health Addition and Recovery Services	8,178,273	8,266,486	8,491,029	8,487,542	8,752,816	8,555,495	8,910,762	8,954,842	9,319,400	9,360,575
Health - Developmental Disabilities	17,557,248	17,741,486	18,320,664	18,309,413	18,875,869	18,460,028	19,195,242	19,165,895	16,855,646	17,075,483
Human Services - Children Services Agency	12,815,070	12,942,369	13,245,299	13,237,893	13,651,562	13,346,343	13,856,998	13,929,257	14,482,053	14,528,623
Human Services - Elderly Services Levy	8,345,075	8,412,542	8,609,443	8,604,631	8,873,513	8,675,126	9,007,049	9,054,010	9,413,330	9,443,600
Sales Tax	35,170,710	37,838,169	41,852,127	43,916,843	43,778,910	42,499,196	41,709,699	44,597,552	53,845,565	56,921,771
Local Taxes	2,531,643	2,573,824	2,630,441	2,690,577	2,743,165	3,023,483	2,799,949	6,140,174	6,332,359	7,208,532
Payments in Lieu of Taxes	6,145,695	7,677,467	11,121,767	8,796,701	14,653,948	15,278,050	12,445,768	14,281,578	13,455,103	13,236,993
Grants and Entitlements not Restricted to Specific Programs	8,594,227	10,151,118	11,646,619	9,903,298	11,204,395	9,129,540	10,008,708	8,886,537	9,949,338	9,669,371
Investment Earnings	622,879	1,647,518	2,021,819	1,937,439	3,398,291	6,836,645	8,336,679	2,958,612	3,898,004	(16,195,114)
Other	2,270,553	1,738,420	1,089,009	1,943,208	3,465,689	3,180,039	4,736,805	9,600,940	9,192,184	4,148,336
Transfers	-	(3,415)	-	-	-	-	-	-	-	-
Total Governmental Activities	\$ 114,556,372	\$ 121,410,659	\$ 131,748,300	\$ 130,555,885	\$ 142,573,429	\$ 142,601,611	\$ 145,287,997	\$ 151,934,850	\$ 162,871,282	\$ 126,170,713

(Continued)

Butler County, Ohio
Changes in Net Position of Governmental Activities
Last Ten Years
 (accrual basis of accounting)
 (continued)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Business-Type Activities:										
Investment Earnings	\$ 712,265	\$ 3,183	\$ 3,192	\$ 270	\$ 306,565	\$ 252,603	\$ 328,814	\$ 462,649	\$ 275,160	\$ 532,779
Other	-	564,496	2,085,361	472,884	-	-	-	-	-	-
Transfers	-	3,415	-	-	-	-	-	-	-	-
Total Business-Type Activities	712,265	571,094	2,088,553	473,154	306,565	252,603	328,814	462,649	275,160	532,779
Total Primary Government	115,268,637	121,981,753	133,836,853	131,029,039	142,879,994	142,854,214	145,616,811	152,397,499	163,146,442	126,703,492
Change in Net Position										
Governmental Activities	9,755,750	(16,088,089)	22,455,017	20,070,390	12,185,949	12,104,137	11,788,836	20,721,776	135,469,907	28,201,930
Business-type Activities	(410,775)	(2,045,649)	10,774,335	8,871,621	7,649,586	5,622,839	8,212,479	13,493,133	19,782,225	19,886,619
Total Primary Government Change in Net Position	\$ 9,344,975	\$ (18,133,738)	\$ 33,229,352	\$ 28,942,011	\$ 19,835,535	\$ 17,726,976	\$ 20,001,315	\$ 34,214,909	\$ 155,252,132	\$ 48,088,549

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015 and by GASB Statement No. 75 in 2018.

Note: The County reported the impact of GASB Statement No. 84 beginning in 2019.

Note: The County reported the impact of GASB Statement No. 87 beginning in 2022.

Butler County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Fund										
Nonspendable:										
Prepaid Items	\$ 594,255	\$ 594,255	\$ 596,531	\$ 596,531	\$ 596,531	\$ 596,531	\$ 387,476	\$ 387,476	\$ 387,476	\$ 387,476
Materials and Supplies Inventory	64,198	64,198	139,520	139,520	139,520	139,520	139,520	140,055	140,055	140,055
Loans Receivables	229,685	208,749	81,904	124,422	124,422	124,422	74,422	-	-	-
Advances to Other Funds	710,025	1,447,398	961,756	1,266,763	872,006	2,552,966	821,525	13,700	234,720	4,222,720
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	2,056,727	2,105,592	1,791,993	1,963,099
Committed										
Other Purposes	4,575	-	-	-	-	-	-	-	-	-
Assigned	2,635,044	2,680,105	1,402,283	2,680,105	2,680,105	2,542,075	3,036,680	3,555,924	3,598,838	6,238,244
Unassigned	12,494,511	18,349,284	27,282,400	37,531,238	47,181,000	57,270,695	75,739,415	99,386,690	138,821,137	99,525,139
Total General Fund	16,732,293	23,343,989	30,464,394	42,338,569	51,593,564	63,226,209	82,255,765	105,589,437	144,974,219	112,476,733
All Other Governmental Funds										
Nonspendable										
Prepaid Items	1,119,178	1,119,178	319,891	319,891	319,891	319,891	298,544	298,544	298,544	298,544
Materials and Supplies Inventory	784,544	784,544	1,190,728	1,184,462	1,190,728	1,190,728	1,190,728	1,090,997	1,090,997	1,090,997
Loans Receivables	556,391	690,122	569,651	538,081	-	507,596	497,671	-	497,671	-
Long Term:										
Developmental Disabilities Trust	755,683	751,332	951,853	956,975	974,879	967,501	998,207	967,800	874,233	837,663
Restricted for:										
Mental Health and Addiction Recovery Services	11,331,114	12,680,063	15,573,814	16,538,611	18,056,544	18,344,607	18,557,365	18,393,954	20,114,824	22,070,074
Developmental Disabilities	32,576,317	34,973,022	32,242,987	31,891,337	32,938,217	33,653,742	38,631,980	42,112,107	41,681,067	37,794,698
Job and Family Services/Children Services Agency	3,745,954	1,762,517	4,903,867	9,575,294	11,957,689	12,990,376	16,056,242	18,780,503	19,972,806	24,282,808
Residential Incentive Districts and Tax Incremental Financing	-	-	-	11,871,271	15,057,524	17,437,075	17,032,436	16,125,516	7,780,382	6,146,383
Elderly Services Levy	12,324,221	11,279,201	11,855,151	10,636,113	10,967,441	10,358,340	10,251,024	9,731,439	10,334,983	9,740,146
Motor Vehicle	11,665,027	11,698,318	11,392,410	13,498,077	14,662,838	16,013,984	16,177,406	15,686,531	18,052,372	17,669,794
All Other Public Works	10,983,631	12,187,831	12,849,805	13,380,583	13,917,184	11,210,480	13,705,318	16,843,319	18,643,542	18,796,762
Other Purposes	25,433,287	24,920,216	29,670,932	20,357,838	21,497,361	21,761,235	29,660,144	23,866,264	28,249,416	32,372,291
Assigned										
Unassigned (Deficit)	(16,479,275)	(15,149,619)	(14,000,029)	(10,271,862)	(6,944,627)	(4,651,560)	(1,895,028)	(16,777)	(94,775)	15,000,000
Total All Other Governmental Funds	94,796,072	97,696,725	107,521,060	120,476,671	134,595,669	140,103,995	161,162,037	163,880,197	167,496,062	186,100,160
Total Governmental Funds	\$ 111,528,365	\$ 121,040,714	\$ 137,985,454	\$ 162,815,240	\$ 186,189,253	\$ 203,330,204	\$ 243,417,802	\$ 269,469,634	\$ 312,470,281	\$ 298,576,893

Butler County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Revenues										
Property Taxes	\$ 60,103,315	\$ 59,986,895	\$ 61,536,541	\$ 61,463,640	\$ 63,498,513	\$ 62,827,348	\$ 65,405,098	\$ 65,625,089	\$ 66,510,329	\$ 50,249,788
Sales Taxes (2)	34,813,101	37,289,664	40,922,754	43,896,978	44,033,304	42,896,346	44,938,413	44,779,598	53,077,530	56,638,253
Other Local Taxes (1)	2,531,643	2,573,824	2,630,441	2,690,441	2,743,165	2,710,655	2,789,970	6,152,982	6,690,879	7,309,860
Charges for Services	39,021,515	40,443,544	39,833,047	42,142,533	45,805,044	48,288,004	48,653,985	49,493,611	51,879,391	48,322,929
Licenses and Permits	2,667,383	3,799,895	3,954,477	3,798,088	3,373,115	3,639,088	3,639,464	3,771,815	4,154,800	4,274,296
Fines and Forfeitures	2,155,184	2,001,844	1,906,537	1,893,771	1,842,094	1,812,337	1,967,336	2,246,719	3,598,177	4,247,393
Intergovernmental	82,320,578	82,872,890	86,084,562	86,375,363	81,248,990	91,665,072	103,536,319	100,135,048	113,689,770	126,351,908
Special Assessments	2,634,512	2,216,659	2,287,794	2,144,839	2,126,945	2,217,466	1,828,655	1,969,704	1,960,526	1,914,047
Payments in Lieu of Taxes	5,088,099	9,870,090	11,150,364	8,799,306	14,460,243	15,499,705	12,443,398	14,348,356	13,455,103	13,236,993
Investment Earnings	641,654	1,560,226	1,974,553	1,861,823	2,777,140	6,671,705	8,099,471	3,975,007	3,958,079	(15,939,741)
Lease Revenue	-	-	-	-	-	-	-	-	-	141,730
Lease Interest	-	-	-	-	-	-	-	-	-	100,345
Contributions and Donations	-	-	-	-	-	-	-	-	-	516,865
Other	1,872,417	1,387,914	2,137,034	1,669,381	3,465,689	3,468,076	4,736,805	9,600,940	6,690,658	6,156,341
Total Revenues	233,849,401	244,403,445	254,418,104	256,736,299	265,375,242	281,631,635	298,038,914	302,098,849	325,665,242	303,521,007
Expenditures										
Current:										
General Government:										
Legislative and Executive	24,512,248	24,725,581	25,300,412	25,818,286	27,230,914	27,880,758	28,400,708	35,832,297	29,436,554	37,288,794
Legislative and Executive - Intergovernmental	4,124,409	8,220,239	10,696,773	9,140,959	11,881,178	9,761,951	9,486,575	8,939,335	12,387,507	6,819,551
Judicial	13,277,907	13,932,405	13,757,953	14,697,589	14,179,803	15,851,660	16,441,215	17,130,571	16,925,984	19,101,040
Public Safety	44,131,231	45,194,689	45,934,264	49,445,922	51,853,368	54,260,696	57,258,921	59,904,653	63,738,407	64,696,560
Public Works	18,747,459	24,231,779	23,123,425	21,878,076	23,085,538	23,446,699	23,716,759	25,313,509	22,561,187	26,024,037
Public Works - Intergovernmental	-	-	-	-	-	7,348,332	1,553,298	7,368,440	40,792,152	46,079,972
Health	42,827,854	42,509,194	44,413,903	41,501,229	40,528,216	41,382,785	41,873,027	41,119,322	42,520,294	645,526
Health - Intergovernmental	-	-	-	-	-	-	-	-	-	70,396,590
Human Services	61,907,564	62,192,995	60,365,901	60,659,205	60,551,385	63,596,059	62,378,878	64,919,366	71,295,468	5,200,000
Human Services - Intergovernmental	-	-	-	-	-	-	-	-	-	2,450,193
Conservation and Recreation	463,733	475,591	485,924	417,809	491,626	492,978	514,163	1,659,770	1,768,766	3,750,000
Conservation and Recreation - Intergovernmental	-	-	-	-	-	-	-	-	-	1,474,242
Capital Outlay	5,253,315	1,337,215	-	211,050	4,935,080	10,645,756	14,150,083	3,657,667	1,828,969	-
Debt Service:										
Principal Retirement	8,023,609	8,544,307	10,625,881	5,883,411	7,322,518	10,529,756	9,899,058	3,646,248	1,835,720	6,253,571
Interest	3,585,073	3,395,564	2,689,424	2,252,977	2,055,013	1,928,978	1,514,953	850,212	581,054	592,103
Issuance Costs	-	-	-	-	-	-	-	-	-	131,950
Payment to Bond Escrow Agent	-	-	239,700	-	2,432,047	-	725,000	7,405,627	-	-
Total Expenditures	226,854,402	234,759,559	237,633,560	231,906,513	246,546,686	267,126,408	267,892,638	277,747,017	282,664,595	331,696,281
Excess of Revenues Over (Under) Expenditures	\$ 6,994,999	\$ 9,643,886	\$ 16,784,544	\$ 24,829,786	\$ 18,828,556	\$ 14,505,227	\$ 30,146,276	\$ 24,351,832	\$ 43,000,647	\$ (28,175,274)

(Continued)

Butler County, Ohio
Changes in Fund Balances, Governmental Funds
 Last Ten Years
 (modified accrual basis of accounting)
 (Continued)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Other Financing Sources (Uses)										
Premium on Debt Issued	\$ -	\$ -	\$ 935,454	\$ -	\$ 275,570	\$ 35,724	\$ -	\$ -	\$ -	\$ -
Notes Issued	-	-	-	-	4,500,000	2,600,000	-	-	-	-
Inception of Lease	3,072	-	-	-	-	-	-	-	-	156,000
Transfers - In	13,501,104	13,726,767	14,962,260	13,282,584	17,015,614	18,134,834	17,009,574	14,065,282	3,508,850	26,947,044
Transfers - Out	(13,501,104)	(13,730,182)	(14,962,260)	(13,282,584)	(17,015,614)	(18,134,834)	(17,009,574)	(14,065,282)	(3,508,850)	(26,947,044)
Bonds Issued	-	-	-	-	-	-	-	-	-	14,110,000
Refunding Bonds Issued	-	7,520,000	10,015,000	-	3,865,000	-	634,000	-	-	2,730,000
Revenue Bonds Issued	-	-	-	-	-	-	-	1,700,000	-	-
Payment to Refund Bond Escrow Agent	-	(8,030,000)	(10,790,258)	-	4,095,113	-	(624,750)	-	-	(2,714,114)
Total Other Financing Sources (Uses)	3,072	120,219	160,196	-	12,735,683	2,635,724	9,250	1,700,000	-	14,281,886
Prior Year Restatement of Fund Balance	-	-	-	-	-	-	9,932,072	-	-	-
Net Change in Fund Balances	\$ 6,998,071	\$ 9,764,105	\$ 16,944,740	\$ 24,829,786	\$ 31,564,239	\$ 17,140,951	\$ 40,087,598	\$ 26,051,832	\$ 43,000,647	\$ (13,893,388)
Debt Service as a Percentage of Noncapital Expenditures	5.30%	5.13%	5.81%	3.59%	5.02%	4.90%	4.80%	4.40%	4.56%	2.10%

Note: The County reported the impact of GASB Statement No. 87 beginning in 2022.

Butler County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

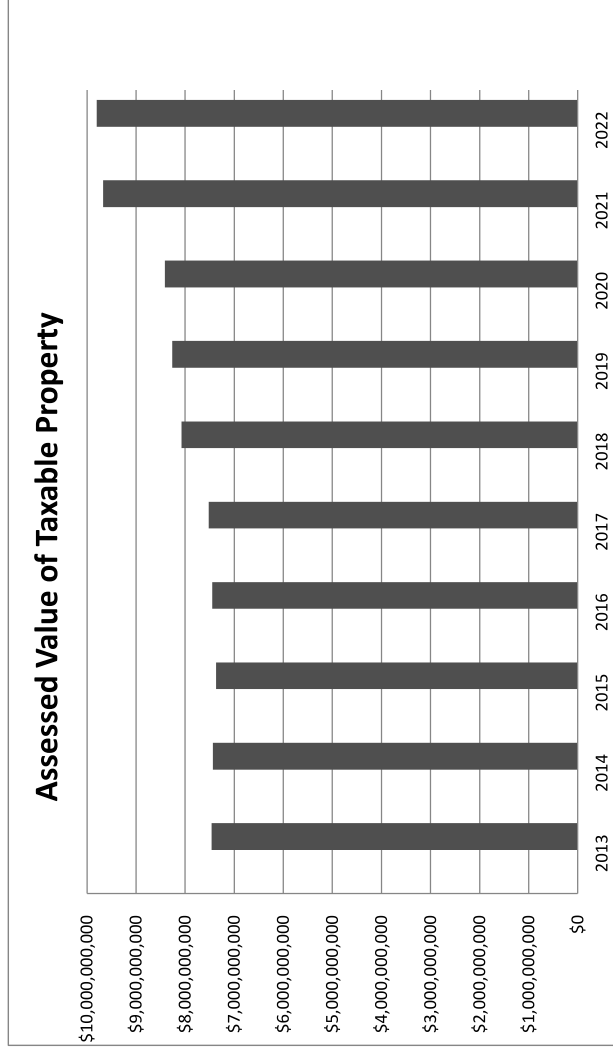
Collection Year	Real Property				Tangible Personal Property				Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value		Assessed Value		Estimated Actual Value		
	Residential/Agricultural	Commercial/Industrial/PU							
2013	\$ 5,496,566,970	\$ 1,537,812,480	\$ 20,098,227,000	\$ 424,274,100	\$ 482,129,659	\$ 7,458,653,550	\$ 20,580,356,659	36.24%	9.22
2014	5,468,390,880	1,531,688,470	20,000,226,714	437,041,790	496,638,398	7,437,121,140	20,496,865,112	36.28%	9.23
2015	5,426,401,270	1,495,244,980	19,776,132,143	449,125,710	510,370,125	7,370,771,960	20,286,502,268	36.33%	9.23
2016	5,478,129,760	1,518,383,730	19,990,038,543	454,766,350	516,779,943	7,451,279,840	20,506,818,486	36.34%	9.25
2017	5,533,063,550	1,522,509,370	20,158,779,771	463,682,630	526,912,080	7,519,255,550	20,685,691,851	36.35%	9.24
2018	5,996,838,540	1,595,522,100	21,692,458,971	482,980,450	548,841,420	8,075,341,090	22,241,300,392	36.31%	8.19
2019	6,052,935,270	1,694,200,760	22,134,674,371	513,525,820	583,552,068	8,260,661,850	22,718,226,440	36.36%	8.75
2020	6,103,130,540	1,748,076,460	22,432,020,000	564,654,600	641,652,955	8,415,861,600	23,073,672,955	36.47%	8.75
2021	7,085,300,610	1,990,114,150	25,929,756,457	595,152,800	676,310,000	9,670,567,560	26,606,066,457	36.35%	8.00
2022	7,152,862,840	2,021,047,080	26,211,171,200	628,706,540	714,439,250	9,802,616,460	26,925,610,450	36.41%	5.77

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 ½ percent rollback, as well as homestead exemptions, before being billed.

Source: Butler County Auditor



Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Unvoted Millage										
Operating	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000
Voted Millage - by levy										
2000 Developmental Disabilities	1.651984	1.656632	1.656632	1.676606	1.673096	1.557430	1.555530	1.552348	1.014733	1.013406
Residential/Agricultural Real	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614	1.850670	1.258962	1.260910
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	1.500000	1.500000
General Business and Public Utility Personal										
2004 Developmental Disabilities	0.975442	0.978186	0.978186	0.989981	0.987908	0.919611	0.918490	0.916611	0.798889	0.797844
Residential/Agricultural Real	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307	0.925335	0.839209	0.840607
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
General Business and Public Utility Personal										
1985 Mental Health Board	0.238057	0.238728	0.238728	0.241605	0.241100	0.224432	0.224158	0.223700	0.194970	0.194715
Residential/Agricultural Real	0.331246	0.334759	0.334759	0.342866	0.346311	0.335272	0.319751	0.320453	0.290662	0.291111
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
General Business and Public Utility Personal										
2006 Mental Health Board	1.000000	1.000000	1.000000	0.999100	0.997008	0.928082	0.926950	0.925054	0.806248	0.805193
Residential/Agricultural Real	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307	0.925335	0.839309	0.840607
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
General Business and Public Utility Personal										
2008 Childrens Services Agency	2.000000	2.000000	2.000000	1.998200	1.994016	1.856164	1.853900	1.850108	1.612496	1.610386
Residential/Agricultural Real	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614	1.850670	1.678618	1.681214
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal										
2010 Senior Citizens	1.300000	1.300000	1.300000	1.298830	1.296110	1.206507	1.205035	1.202570	1.048122	1.046750
Residential/Agricultural Real	1.300000	1.300000	1.300000	1.296658	1.300000	1.258563	1.200299	1.202935	1.091101	1.092789
Commercial/Industrial and Public Utility Real	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
General Business and Public Utility Personal										
Total voted millage by type of property										
Residential/Agricultural Real	7.165483	7.173545	7.173545	7.204322	7.189238	6.892226	6.684063	6.670391	5.475458	5.468294
Commercial/Industrial and Public Utility Real	7.631246	7.634759	7.634759	7.624098	7.646311	7.402585	7.059892	7.075398	5.997861	6.007238
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.300000	7.300000
Total millage by type of property										
Residential/Agricultural Real	9.085483	9.093545	9.093545	9.124322	9.109238	8.612226	8.604063	8.590391	7.395458	7.395458
Commercial/Industrial and Public Utility Real	9.551246	9.554759	9.554759	9.544098	9.566311	9.322585	8.979892	8.995398	7.917861	8.007238
General Business and Public Utility Personal	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.220000	9.220000
Total Weighted Average Tax Rate	9.220000	9.230000	9.230000	9.250000	9.240000	8.190000	8.750000	8.750000	7.998092	7.998092

(Continued)

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Rates by Taxing District										
Cities										
Fairfield										
Residential/Agricultural Real	5.239598	5.251479	5.251479	5.375778	7.881321	7.493957	7.497452	7.497032	6.546886	6.547458
Commercial/Industrial and Public Utility Real	5.732364	5.689086	5.689086	5.791312	8.340341	8.219028	7.809529	7.991089	7.324147	7.324247
General Business and Public Utility Personal	5.940000	5.940000	5.940000	5.940000	8.440000	8.440000	8.440000	8.440000	8.440000	8.440000
Hamilton										
Residential/Agricultural Real	6.522906	6.531444	6.531444	6.697280	6.704672	6.591524	6.595632	6.595216	9.728333	9.729357
Commercial/Industrial and Public Utility Real	6.810000	6.810000	6.810000	6.810000	6.810000	6.738222	6.739262	6.732896	10.084036	10.035142
General Business and Public Utility Personal	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	10.710000	10.710000
Middletown										
Residential/Agricultural Real	6.900000	6.900000	6.900000	6.900000	6.900000	6.833016	6.825731	6.825308	6.650294	6.639514
Commercial/Industrial and Public Utility Real	6.900000	6.900000	6.900000	6.898758	6.900000	6.871238	6.880449	6.878729	6.831846	6.842168
General Business and Public Utility Personal	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
Monroe										
Residential/Agricultural Real	6.288710	4.965216	4.965216	4.914048	6.222628	5.870500	5.854062	5.837922	5.321258	5.308228
Commercial/Industrial and Public Utility Real	9.004830	7.771596	7.771596	7.867520	6.206860	8.815164	8.660334	8.654014	8.032100	8.071898
General Business and Public Utility Personal	9.320000	8.000000	8.000000	8.000000	9.320000	9.320000	9.320000	9.320000	9.320000	9.320000
Oxford										
Residential/Agricultural Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.899265	6.894744	6.508235	6.508423
Commercial/Industrial and Public Utility Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000	6.890640	6.367481	6.370181
General Business and Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000	6.900000	6.900000	6.900000
Trenton										
Residential/Agricultural Real	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	11.864176	11.844843	10.752102	10.743844
Commercial/Industrial and Public Utility Real	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.976008	12.853870	11.792028	11.800179
General Business and Public Utility Personal	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.990000	12.990000	12.990000	12.990000

(Continued)

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Villages										
College Corner										
Residential/Agricultural Real	12.065509	12.123845	12.123845	12.481074	12.487486	11.690408	11.690408	11.690408	10.320341	10.320341
Commercial/Industrial and Public Utility Real	13.439252	13.453521	13.453521	13.534271	13.534271	13.289688	13.289686	13.289686	11.842808	11.842808
General Business and Public Utility Personal	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000
Jacksonburg										
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
Millville										
Residential/Agricultural Real	5.300000	5.300000	5.300000	5.299640	4.800000	5.180129	7.913274	7.906730	7.272154	7.272154
Commercial/Industrial and Public Utility Real	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000	8.050000	7.192842	7.220218
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000	8.050000	8.050000	8.050000
New Miami										
Residential/Agricultural Real	8.010550	8.061295	8.061295	8.696295	8.730045	8.640350	8.664676	8.669907	7.337103	7.346639
Commercial/Industrial and Public Utility Real	8.444300	8.464560	8.464560	8.845935	8.850550	8.502830	8.870915	8.872340	9.247740	9.255255
General Business and Public Utility Personal	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000
Sevensville										
Residential/Agricultural Real	5.730000	5.730000	5.730000	5.730000	5.730000	5.555022	5.564535	5.730000	5.193438	5.192655
Commercial/Industrial and Public Utility Real	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.567196	5.327211	5.327211
General Business and Public Utility Personal	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000
Somerville										
Residential/Agricultural Real	3.090000	7.090000	7.090000	7.082228	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.090000	7.090000	7.090000	6.759856	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	3.090000	7.090000	7.090000	7.090000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

(Continued)

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Townships										
Fairfield										
Residential/Agricultural Real	5.867840	5.874011	5.874011	9.82084	14.815935	9.181456	9.176990	9.175959	7.395458	8.027651
Commercial/Industrial and Public Utility Real	5.866084	5.887646	5.887646	9.854794	14.66281	9.400674	9.241086	8.628909	7.917962	8.013318
General Business and Public Utility Personal	7.190000	7.190000	7.190000	11.090000	16.090000	11.090000	11.090000	11.090000	11.090000	11.090000
Hanover										
Residential/Agricultural Real	4.470000	4.470000	4.470000	4.404006	6.220000	7.702401	7.706558	7.702359	7.227668	7.226384
Commercial/Industrial and Public Utility Real	4.470000	4.470000	4.470000	4.470000	6.214726	7.970000	7.970000	7.970000	7.275758	7.277489
General Business and Public Utility Personal	4.470000	4.470000	4.470000	4.470000	6.220000	7.970000	7.970000	7.970000	7.970000	7.970000
Liberty										
Residential/Agricultural Real	10.662295	10.664601	10.664601	10.289122	10.120119	12.482544	12.391194	12.330981	11.216501	11.165438
Commercial/Industrial and Public Utility Real	10.477753	10.505728	10.505728	10.857652	10.907473	13.258233	10.132114	10.139521	9.113907	9.078340
General Business and Public Utility Personal	11.590000	11.590000	11.590000	11.590000	11.590000	15.090000	15.090000	15.090000	15.090000	15.090000
Madison										
Residential/Agricultural Real	3.648490	3.650379	3.650379	4.651019	4.651764	4.502788	4.509748	4.472605	4.026727	4.027501
Commercial/Industrial and Public Utility Real	3.868866	3.865775	3.865775	4.925639	4.978579	4.981985	4.992527	5.005891	4.882198	4.909599
General Business and Public Utility Personal	4.260000	4.260000	4.260000	5.260000	5.260000	5.260000	5.260000	5.260000	5.260000	5.260000
Millford										
Residential/Agricultural Real	6.252813	6.255158	6.255158	6.157891	6.163159	6.073342	8.075552	8.053960	7.710713	7.714956
Commercial/Industrial and Public Utility Real	6.853778	6.853778	6.853778	6.819311	6.819311	6.827768	8.889696	8.911705	8.297432	8.297432
General Business and Public Utility Personal	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	9.740000	9.740000	9.740000	9.740000
Morgan										
Residential/Agricultural Real	6.919726	7.948553	7.948553	7.842142	7.916237	7.573289	8.077561	8.061672	7.657125	7.655103
Commercial/Industrial and Public Utility Real	6.922000	7.970000	7.970000	7.970000	7.970000	7.928552	8.428550	8.430971	7.243783	8.243783
General Business and Public Utility Personal	6.970000	7.970000	7.970000	7.970000	7.970000	7.970000	8.470000	8.470000	8.470000	8.470000

(Continued)

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Townships (continued)										
Oxford										
Residential/Agricultural Real	6.066469	6.065240	6.065240	9.029936	9.049062	8.933526	8.932522	8.919485	8.437590	8.440415
Commercial/Industrial and Public Utility Real	3.633912	3.633912	3.633912	7.845992	7.916663	7.910138	8.172993	8.172993	7.237203	7.235040
General Business and Public Utility Personal	9.590000	9.590000	9.590000	13.590000	13.590000	13.590000	13.590000	13.590000	13.590000	13.590000
Reily										
Residential/Agricultural Real	7.073807	6.640000	6.640000	6.473499	6.474984	6.435972	6.443655	6.437839	6.265392	6.261773
Commercial/Industrial and Public Utility Real	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.472775	6.472775
General Business and Public Utility Personal	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000
Ross										
Residential/Agricultural Real	6.440503	8.343982	8.343982	10.808063	10.815491	10.189327	11.476283	11.459852	10.645025	10.639291
Commercial/Industrial and Public Utility Real	6.329339	8.229349	8.229349	11.072097	11.075067	11.113743	12.113824	12.126208	11.074095	11.059159
General Business and Public Utility Personal	6.720000	8.470000	8.470000	11.220000	11.220000	11.220000	12.220000	12.220000	12.220000	12.220000
St Clair										
Residential/Agricultural Real	4.311927	7.818704	7.818704	7.743739	7.762269	7.733370	7.737676	7.734716	10.002036	10.008920
Commercial/Industrial and Public Utility Real	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	10.809452	10.854236
General Business and Public Utility Personal	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	11.470000	11.470000
Wayne										
Residential/Agricultural Real	4.735551	4.737237	4.737237	5.139395	3.830000	3.777349	5.580000	5.573295	5.338443	5.336316
Commercial/Industrial and Public Utility Real	4.787191	4.890000	4.890000	5.077389	3.766899	3.766898	5.579655	5.580000	5.155050	5.155050
General Business and Public Utility Personal	4.890000	4.890000	4.890000	5.140000	3.830000	3.830000	5.580000	5.580000	5.580000	5.580000
West Chester										
Residential/Agricultural Real	14.590000	14.590000	14.590000	14.467761	14.441111	13.551924	13.536259	13.518878	15.498147	15.468431
Commercial/Industrial and Public Utility Real	14.590000	14.590000	14.590000	14.318781	14.395494	14.038423	13.123457	13.044131	15.925295	15.959357
General Business and Public Utility Personal	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	18.590000	18.590000

(Continued)

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Joint Vocational Schools										
Butler County JVS										
Residential/Agricultural Real	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000
Commercial/Industrial and Public Utility Real	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000
General Business and Public Utility Personal	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000	1.930000
Great oaks JVS										
Residential/Agricultural Real	2.215053	2.219959	2.219959	2.128656	2.128251	2.029385	2.008438	2.006370	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.434979	2.458407	2.458407	2.530556	2.524973	2.452094	2.451397	2.452901	2.322982	2.352283
General Business and Public Utility Personal	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
Miami Valley Tech JVS										
Residential/Agricultural Real	2.444678	2.445961	2.445961	2.382594	2.358597	3.744244	3.738073	3.698686	3.447870	3.435045
Commercial/Industrial and Public Utility Real	2.517462	2.520872	2.520872	2.528283	2.506902	3.931842	3.934425	3.890685	3.761856	3.796121
General Business and Public Utility Personal	2.580000	2.580000	2.580000	2.580000	2.580000	4.010000	4.010000	4.010000	3.960000	3.960000
Schools										
Edgewood City										
Residential/Agricultural Real	36.502051	36.653753	36.653753	32.833201	35.903848	34.896237	34.873403	33.953553	34.010014	32.520007
Commercial/Industrial and Public Utility Real	41.182151	43.260425	43.260425	39.948020	43.288522	43.721433	43.701042	42.733778	40.459817	38.982418
General Business and Public Utility Personal	50.157000	50.258000	50.258000	46.660000	49.700000	50.110000	50.082000	49.289000	49.370000	47.880000
Fairfield City										
Residential/Agricultural Real	37.428749	36.978252	36.978252	39.164781	38.980407	37.101021	36.603627	37.601125	32.078719	32.080982
Commercial/Industrial and Public Utility Real	42.387252	41.560544	41.560544	43.849556	43.858606	43.217493	40.870263	42.555426	37.913311	37.894042
General Business and Public Utility Personal	63.300000	62.800000	62.800000	64.500000	64.300000	64.300000	63.800000	64.800000	63.300000	63.300000
Hamilton City										
Residential/Agricultural Real	35.344503	35.641596	35.641596	38.843479	38.932843	36.993288	36.546115	36.046202	33.177084	32.946500
Commercial/Industrial and Public Utility Real	41.926297	42.972815	42.972815	45.580650	45.842806	43.971039	43.594730	43.017377	39.384912	38.869585
General Business and Public Utility Personal	53.420000	53.610000	53.610000	54.810000	54.810000	54.310000	54.810000	53.310000	52.810000	52.560000
Lakota Local										
Residential/Agricultural Real	38.693566	44.012824	44.012824	42.322508	42.042071	39.528844	38.407403	37.316377	34.425215	34.956989
Commercial/Industrial and Public Utility Real	44.218176	49.750789	49.750789	49.104752	49.394508	48.092999	43.623999	42.389048	40.287927	40.976994
General Business and Public Utility Personal	65.840000	71.140000	71.140000	70.140000	70.140000	70.140000	69.140000	69.140000	68.640000	69.260000
Madison Local										
Residential/Agricultural Real	39.415847	39.604506	39.604506	39.210491	38.244429	37.267870	37.303113	37.289659	35.200003	35.203575
Commercial/Industrial and Public Utility Real	40.743020	40.813495	40.813495	40.640000	39.640000	39.469777	39.540000	39.540000	37.713317	37.914146
General Business and Public Utility Personal	40.940000	41.040000	41.040000	40.640000	39.640000	39.540000	39.540000	39.540000	38.040000	38.040000
Middletown City										
Residential/Agricultural Real	48.949000	49.079000	49.079000	54.540000	55.390000	52.883234	52.767314	51.180005	48.785187	48.054130
Commercial/Industrial and Public Utility Real	48.825403	49.079000	49.079000	54.540000	55.390000	53.612704	53.701694	52.107862	48.903955	48.380565
General Business and Public Utility Personal	48.949000	49.079000	49.079000	54.540000	55.390000	54.150000	54.076000	52.479000	50.140000	49.410000
Monroe Local										
Residential/Agricultural Real	43.452006	45.798006	45.798006	46.720006	47.270006	45.470006	44.180006	44.147006	41.500006	41.440006
Commercial/Industrial and Public Utility Real	44.223622	46.882715	46.882715	48.120000	48.670000	45.857276	48.180006	44.147006	41.500006	41.554595
General Business and Public Utility Personal	44.852000	47.198000	47.198000	48.120000	48.670000	46.870000	45.580000	45.547000	42.900000	42.840000

(Continued)

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Schools (continued)										
New Miami Local										
Residential/Agricultural Real	24.667746	24.801294	24.801294	26.399450	27.001025	27.441926	27.474913	27.466936	23.771522	23.482984
Commercial/Industrial and Public Utility Real	23.614310	23.665125	23.665125	25.325484	25.850851	26.412259	26.686041	26.687599	24.598885	24.478282
General Business and Public Utility Personal	28.090000	28.090000	28.090000	28.440000	28.940000	29.440000	29.440000	29.440000	28.940000	28.590000
Ross Local										
Residential/Agricultural Real	25.665714	25.692156	25.692156	25.240366	25.249225	24.700024	24.700026	24.700024	26.200007	26.200019
Commercial/Industrial and Public Utility Real	26.910336	26.996802	26.996802	27.788606	27.814770	27.966430	27.941673	27.999725	26.200018	26.200025
General Business and Public Utility Personal	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.230000	49.230000
Talawanda City										
Residential/Agricultural Real	28.864147	28.680309	28.680309	27.847600	26.878539	26.068228	27.079191	27.040406	26.500014	26.500023
Commercial/Industrial and Public Utility Real	32.410679	32.259141	32.259141	31.128406	30.385242	29.367999	30.464814	30.400157	26.956962	26.970087
General Business and Public Utility Personal	56.130000	55.800000	55.800000	55.300000	54.300000	54.300000	55.300000	55.300000	54.800000	54.800000
Out-of-County School Districts										
College Corner Local										
Residential/Agricultural Real	25.975432	26.104764	26.104764	24.884870	24.892931	26.265842	26.266984	26.266682	27.049366	27.044775
Commercial/Industrial and Public Utility Real	27.111058	27.146472	27.146472	27.493842	27.493842	26.236611	26.236609	26.236609	25.490871	25.490871
General Business and Public Utility Personal	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000
Mason Local										
Residential/Agricultural Real	47.157071	47.176742	47.176742	43.262353	43.154204	42.963041	39.581993	39.418746	43.607383	38.525652
Commercial/Industrial and Public Utility Real	47.640296	48.079396	48.079396	46.913639	46.707036	46.721505	45.953290	45.247368	49.324677	48.546225
General Business and Public Utility Personal	83.970000	83.970000	83.970000	83.110000	83.110000	83.110000	82.790000	82.790000	87.100000	86.300000
Northwest Local										
Residential/Agricultural Real	36.441259	36.527471	36.527471	36.836002	36.876096	35.801712	35.346403	42.679587	38.370510	38.214856
Commercial/Industrial and Public Utility Real	42.231033	42.367443	42.367443	42.214051	41.527567	40.997882	40.632292	48.262540	45.639351	45.805937
General Business and Public Utility Personal	59.570000	59.570000	59.570000	58.870000	58.870000	58.480000	58.000000	65.350000	63.960000	63.790000
Preble Shawnee Local										
Residential/Agricultural Real	23.096524	23.096538	23.096538	20.357620	20.357749	20.000000	20.000000	20.000000	20.000000	20.000000
Commercial/Industrial and Public Utility Real	23.200000	23.200000	23.200000	20.487074	20.487074	20.000000	20.000000	20.000000	20.000000	20.000000
General Business and Public Utility Personal	23.200000	23.200000	23.200000	20.500000	20.500000	20.000000	20.000000	20.000000	20.000000	20.000000
Princeton Local										
Residential/Agricultural Real	37.493144	37.555856	37.555856	39.052755	39.106700	38.315450	37.829652	41.084742	37.816308	37.578465
Commercial/Industrial and Public Utility Real	46.322503	46.804232	46.804232	49.038449	48.944813	48.766953	48.395020	52.096020	49.003027	49.296847
General Business and Public Utility Personal	61.280000	61.280000	61.280000	62.580000	62.580000	62.580000	62.180000	65.430000	65.430000	65.380000
Southwest Local										
Residential/Agricultural Real	24.077998	24.087677	24.087677	23.866171	23.772893	27.576750	27.096655	26.831507	26.407697	26.175797
Commercial/Industrial and Public Utility Real	26.063800	26.163730	26.163730	26.843463	26.894390	31.070863	30.664261	30.378323	28.777749	27.930386
General Business and Public Utility Personal	44.180000	44.180000	44.180000	44.180000	44.180000	48.670000	48.320000	48.160000	48.160000	47.930000

(Continued)

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years
(Continued)

Collection Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Libraries										
Lane Public Library										
Residential/Agricultural Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.706384	0.706857	0.706282	0.616825	0.616843
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.727991	0.708201	0.715479	0.638502	0.636881
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
Midpointe Library										
Residential/Agricultural Real	0.750000	0.750000	0.750000	0.747336	0.743344	0.685717	0.683271	0.681176	0.592798	0.590838
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.750000	0.742133	0.749642	0.724646	0.681633	0.678499	0.628568	0.631536
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
Park District										
Metroparks of Butler County										
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.499550	0.698085	0.649825	0.649032	0.647704	0.564518	0.563779
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.987150	0.700000	0.677688	0.681633	0.647734	0.587515	0.588424
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.700000	0.700000	0.700000	0.700000	0.700000	0.700000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Source: Butler County Auditor

Butler County, Ohio
Property Tax Levies and Collections (1)
Last Ten Years

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)		Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
				Delinquent Tax Collections (2)	Delinquent Tax Collections (2)		
2013	\$ 72,497,141	\$ 66,524,422	91.76	\$ 2,004,961	\$ 68,529,383	94.53	
2014	72,289,179	68,398,293	94.62	2,145,050	70,543,343	97.58	
2015	67,997,431	66,687,255	98.07	2,191,771	68,879,026	101.30	
2016	72,431,694	71,103,426	98.17	1,989,749	73,093,175	100.91	
2017	69,473,786	67,612,512	97.32	1,932,550	69,545,062	100.10	
2018	76,693,589	74,529,763	97.18	1,971,053	76,500,816	99.75	
2019	77,168,770	75,492,644	97.83	2,021,215	77,513,859	100.45	
2020	73,641,364	72,245,584	98.10	2,105,455	74,351,039	100.96	
2021	73,644,000	72,274,227	98.14	1,465,543	73,739,770	100.13	
2022	55,844,426	54,605,005	97.78	1,413,854	56,018,859	100.31	

Note: Resources have not been externally restricted for the repayment of debt.

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

Source: Butler County Auditor

**Butler County, Ohio
Principal Taxpayers
Real Estate Tax
2022 and 2013 (1)**

Name of Taxpayer	2022	
	Assessed Value	Percent of Real Property Assessed Value
LIT Industrial LTD Partnership	\$ 27,343,980	0.30%
Duke Realty Ohio	27,302,050	0.30%
NP Rinck Farm LLC	23,095,650	0.25%
Dugan Realty LLC	16,405,540	0.15%
MillerCoors USA LLC	13,535,260	0.18%
Amylin Ohio LLC	13,425,250	0.15%
NP Brate Farm LLC	13,285,550	0.14%
Continental 323 Fund LLC	11,314,330	0.12%
First Industrial LP	11,196,180	0.12%
BSREP III LeSaint LLC	10,799,120	0.12%
Total	\$ 167,702,910	1.83%
Total Assessed Valuation	\$ 9,173,909,920	
Name of Taxpayer	2013	
	Assessed Value	Percent of Real Property Assessed Value
Duke Realty Ohio	\$ 13,854,910	0.20%
MillerCoors LLC	12,143,180	0.17%
Meijer Stores LTD PRT	11,367,410	0.16%
Boymel Sam TR	11,083,170	0.16%
AK Steel Corporation	10,769,410	0.15%
US Industrial REIT III Midwest	9,065,000	0.13%
First Industrial LP	8,791,470	0.13%
DCT Port Union LLC	8,640,870	0.12%
Cincinnati Lesaint Industrial	8,050,000	0.11%
Dugan Financing LLC	7,353,680	0.11%
Total	\$ 101,119,100	1.44%
Total Assessed Valuation	\$ 7,034,379,450	

(1) Amounts represent the assessed values upon which 2022 and 2013 collections were based.

Source: Butler County Auditor

**Butler County, Ohio
Principal Taxpayers
Public Utilities Personal Property Tax
2022 and 2013 (1)**

Name of Taxpayer	2022	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 397,440,400	63.22%
Rockies Express Pipeline LLC	92,416,130	14.70%
Duke Energy Kentucky Inc	38,647,670	6.15%
Duke Energy Indiana	29,743,430	4.73%
NTE Ohio LLC	16,864,630	2.68%
Butler Rural Electric	16,099,170	2.09%
Texas Eastern Transmission Corp	13,157,600	2.56%
Texas Gas Transmission LLC	7,301,070	1.16%
Dynegy Dicks Creek LLC	5,380,920	0.86%
Glenwood Energy Of Oxford	1,007,590	0.16%
Total	\$ 618,058,610	98.31%
Total Assessed Valuation	\$ 628,706,540	
Name of Taxpayer	2013	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 204,770,680	48.26%
Rockies Express Pipeline LLC	118,474,940	27.93%
Duke Energy Indiana	40,172,210	9.47%
Duke Energy Kentucky Inc	29,412,360	6.93%
Butler Rural Electric	11,611,690	2.74%
Texas Eastern Transmission Corp	6,381,650	1.50%
Bank of America Leasing	3,583,630	0.85%
Texas Gas Transmission LLC	3,473,680	0.82%
Dayton Power and Light	3,184,460	0.75%
Glenwood Energy of Oxford	1,196,270	0.28%
Total	\$422,261,570	99.53%
Total Assessed Valuation	\$ 424,274,100	

(1) Amounts represent the assessed values upon which 2022 and 2013 collections were based.

Source: Butler County Auditor

Butler County, Ohio
Ratios of Outstanding Debt By Type
Last Ten Years

Year	Governmental Activities										Business-Type Activities										Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	General Obligation Notes	Sales Tax Bonds	Special Assessment Bonds	Revenue Bonds	Loans Payable	Restated Leases	General Obligation Bonds	Water Judgement Bonds	Revenue Bonds	Loans Payable	Leases	Revenue Bonds	Water Judgement Bonds	Revenue Bonds	Loans Payable	Leases						
2013	\$ 59,897,578	\$ -	\$ 7,404,735	\$ 8,573,963	\$ -	\$ 1,923,516	\$ 53,030	\$ 8,100,518	\$ 25,686,379	\$ 49,909,388	\$ 29,861,697	\$ 8,391	\$ 191,419,195	1.32	\$ 513								
2014	54,437,763	-	5,046,499	7,703,585	-	1,701,478	31,911	7,343,250	23,970,692	45,955,125	29,950,717	5,935	176,146,955	1.15	469								
2015	49,751,387	-	-	6,792,537	-	1,527,744	11,613	6,563,812	22,185,000	40,669,351	30,040,388	3,291	157,545,123	0.98	416								
2016	44,557,658	-	-	5,845,799	-	1,403,456	-	5,762,104	20,595,000	35,186,088	28,950,821	-	142,300,926	0.86	373								
2017	35,709,711	-	-	4,858,341	-	1,279,168	4,500,000	4,928,036	19,006,233	30,235,205	27,762,446	-	128,279,140	0.74	334								
2018	28,831,253	2,602,977	-	3,825,123	-	1,154,860	-	4,061,518	17,122,984	24,872,992	26,274,764	-	108,746,491	0.60	282								
2019	21,093,219	-	-	3,351,125	-	1,030,592	-	3,162,420	15,284,735	17,575,159	24,720,917	-	86,218,167	0.45	222								
2020	10,253,530	-	-	2,856,317	1,700,000	968,924	-	3,097,870	13,376,489	13,690,746	23,230,813	-	69,174,689	0.34	177								
2021	8,995,659	-	-	2,440,653	1,585,000	844,634	1,757,102	3,030,520	11,403,243	9,738,233	21,603,511	-	61,398,555	0.28	157								
2022	17,718,730	-	-	2,229,146	1,455,000	720,344	1,499,141	2,960,270	9,350,000	7,643,891	19,900,308	-	63,476,830	0.29	163								

(1) See Demographic and Economic Statistics schedule for personal income and population data.
Note: The County reported the impact of GASB Statement No. 87 beginning in 2022.

Source: Butler County Auditor

Butler County, Ohio
Ratio of General Bonded Debt Outstanding
Last Ten Years

Year	General Obligation Bonds	Total Estimated Actual Value	Ratio of Net Bonded Debt to Estimated Actual Value	Net Bonded Debt per Capita
2013	\$ 67,998,096	\$ 20,580,356,659	0.33	\$ 182
2014	61,781,013	20,496,865,112	0.30	164
2015	56,315,199	20,286,502,268	0.28	149
2016	50,319,762	20,506,818,486	0.25	132
2017	40,637,747	20,685,691,851	0.20	106
2018	32,892,771	22,241,300,392	0.15	85
2019	24,255,639	22,718,226,440	0.11	62
2020	13,351,400	23,073,672,955	0.06	34
2021	12,026,179	26,606,066,457	0.05	31
2022	20,679,000	26,925,610,450	0.08	53

Note: Although the bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Butler County Auditor

Butler County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Tax Valuation	\$ 7,458,653,550	\$ 7,437,121,140	\$ 7,370,771,960	\$ 7,451,279,840	\$ 7,519,255,550	\$ 8,075,341,090	\$ 8,260,661,850	\$ 8,415,861,600	\$ 9,670,567,560	\$ 9,802,616,460
Debt Limit (1)	\$ 184,966,339	\$ 184,428,029	\$ 182,769,299	\$ 184,781,996	\$ 186,481,389	\$ 200,383,527	\$ 205,016,546	\$ 208,896,540	\$ 240,264,189	\$ 243,565,412
Amount of Debt Applicable to Debt Limit										
General Obligation Bonds	27,646,367	15,001,367	11,617,329	9,601,142	7,841,125	5,040,569	2,169,067	-	-	-
General Obligation Notes	12,354,000	11,217,000	10,618,000	7,380,000	6,380,000	7,470,000	2,600,000	-	-	-
General Obligation Loans	-	-	-	-	-	-	-	-	-	-
Less Amount Available in Debt Service	-	-	-	-	-	-	-	-	-	-
Amount of Debt Subject to Limit	\$ 40,000,367.0	\$ 26,218,367.0	\$ 22,235,329.0	\$ 16,981,142.0	\$ 14,221,125.0	\$ 12,510,569.0	\$ 4,769,067.0	\$ -	\$ -	\$ -
Legal Debt Margin	\$ 144,965,972	\$ 158,209,662	\$ 160,533,970	\$ 167,800,854	\$ 172,260,264	\$ 187,872,958	\$ 200,247,479	\$ 208,896,540	\$ 240,264,189	\$ 243,565,412
Legal Debt Margin as a Percentage of the										
Unvoted Debt Limit (2)	\$ 74,586,536	\$ 74,371,211	\$ 73,707,720	\$ 74,512,798	\$ 75,192,556	\$ 80,753,411	\$ 82,606,619	\$ 84,158,616	\$ 96,705,676	\$ 98,026,165
Amount of Debt Subject to Limit	40,000,367	26,218,367	22,235,329	16,981,142	14,221,125	12,510,569	4,769,067	-	-	-
Unvoted Legal Debt Margin	\$ 34,586,169	\$ 48,152,844	\$ 51,472,391	\$ 57,531,656	\$ 60,971,431	\$ 68,242,842	\$ 77,837,552	\$ 84,158,616	\$ 96,705,676	\$ 98,026,165
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	46.37%	64.75%	69.83%	77.21%	81.09%	84.51%	94.23%	100.00%	100.00%	100.00%

(1) Ohio Bond Law sets a limit calculated as follows:
 Three percent of the first \$100,000,000 of the tax valuation
 One and one-half percent of the next \$200,000,000 of the tax valuation
 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000
 (2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Butler County Auditor

**Butler County, Ohio
Pledged Revenue Coverage
Last Ten Years**

Year	Sewer Pledged Revenue										
	Operating Revenues	Less: Operating Expenses (1)	Net Operating Revenue	Capacity Fees	Non-Operating Revenue (Expenses) Other (2)	Net Non-Operating Rev (Exp) (3)	Net Available Revenue (4)	Debt Service (5)		Total	Coverage
								Principal (6)	Interest (6)		
2013	\$ 18,362,995	\$ 10,862,894	\$ 7,500,101	\$ 3,669,666	\$ 104,781	\$ 3,774,447	\$ 11,274,548	\$ 3,155,845	\$ 1,625,176	\$ 4,781,021	2.36
2014	18,991,377	12,044,125	6,947,252	3,891,959	158,484	4,050,443	10,997,695	3,941,127	2,324,855	6,265,982	1.76
2015	18,322,175	12,394,918	5,927,257	5,790,609	781,614	6,572,223	12,499,480	3,848,648	1,636,920	5,485,568	2.28
2016	19,281,308	10,855,581	8,425,727	5,363,683	110,025	5,473,708	13,899,435	4,331,354	1,446,391	5,777,745	2.41
2017	18,088,098	12,025,801	6,062,297	5,378,103	147,276	5,525,379	11,587,676	4,522,299	1,392,895	5,915,194	1.96
2018	19,515,137	11,694,112	7,821,025	4,407,823	97,093	4,504,916	12,325,941	4,553,001	1,214,046	5,767,047	2.14
2019	19,935,219	13,479,441	6,455,778	4,144,975	117,495	4,262,470	10,718,248	6,068,041	975,419	7,043,460	1.52
2020	20,012,422	11,055,904	8,956,518	4,179,049	216,891	4,395,940	13,352,458	2,688,750	796,363	3,485,103	3.83
2021	20,664,572	6,811,299	13,853,273	6,009,860	72,658	6,082,518	19,935,791	2,783,122	744,493	3,527,615	5.65
2022	21,045,717	9,796,235	11,249,482	5,956,552	170,566	6,127,118	17,376,600	1,800,343	638,272	2,438,615	7.13

Year	Water Pledged Revenue										
	Operating Revenues	Less: Operating Expenses (1)	Net Operating Revenue	Capacity Fees	Non-Operating Revenue (Expenses) Other (2)	Net Non-Operating Rev (Exp) (3)	Net Available Revenue (4)	Debt Service (5)		Total	Coverage
								Principal (6)	Interest (6)		
2013	\$ 20,163,511	\$ 15,594,563	\$ 4,568,948	\$ 2,213,341	\$ (280,390)	\$ 1,932,951	\$ 6,501,899	\$ 1,887,844	\$ 1,125,737	\$ 3,013,581	2.16
2014	20,353,110	17,556,781	2,796,329	3,004,947	79,498	3,084,445	5,880,774	1,024,266	1,094,848	2,119,114	2.78
2015	20,168,588	12,534,690	7,633,898	4,140,676	819,326	4,960,002	12,593,900	2,168,305	716,135	2,884,440	4.37
2016	21,606,306	13,251,203	8,355,103	3,129,342	262,624	3,391,966	11,747,069	2,261,385	683,843	2,945,228	3.99
2017	20,916,892	13,088,092	7,828,800	2,714,524	129,685	2,844,209	10,673,009	2,489,332	621,619	3,110,951	3.43
2018	21,494,805	14,180,305	7,314,500	2,355,676	131,807	2,487,483	9,801,983	2,508,291	559,234	3,067,525	3.20
2019	22,007,416	13,791,538	8,215,878	2,591,458	124,668	2,716,126	10,932,004	2,495,036	497,333	2,992,369	3.65
2020	22,775,660	13,769,487	9,006,173	2,369,013	203,783	2,572,796	11,578,969	2,397,164	444,633	2,841,797	4.07
2021	22,213,435	11,691,327	10,522,108	3,127,468	112,995	3,240,463	13,762,571	2,508,090	371,370	2,879,460	4.78
2022	23,614,932	13,717,807	9,897,125	4,459,608	94,278	4,553,886	14,451,011	1,675,010	294,246	1,969,256	7.34

- (1) Operating expenses are shown exclusive of depreciation, per bond covenant.
- (2) Non-Operating Revenue (Expense) Other excludes capital grants, contributions, and transfers.
- (3) Net non-operating Revenue (Expense) are shown exclusive of interest and fiscal charges, per bond covenant.
- (4) Net Available Revenue includes Net Operating Revenue combined with Net Non-Operating Revenue (Expense).
- (5) Debt Service per bond redemption schedules for revenue bonds and loans.
- (6) Principal and Interest Expense shown are less amounts for current refunding bonds.

Source: Butler County Auditor

(Continued)

Butler County, Ohio
Pledged Revenue Coverage
Last Ten Years
(continued)

Year	Sales Tax Revenue Bonds				Special Assessment Bonds					
	Sales Tax Revenues (1)		Debt Service		Special Assessment Collections		Debt Service		Total Debt	Coverage
	Revenue	Principal	Interest	Total Debt	Principal	Interest	Interest	Total Debt		
2013	\$ 35,170,710	\$ 2,124,971	\$ 457,998	\$ 2,582,969	\$ 1,434,618	\$ 830,510	\$ 477,712	\$ 1,308,222	1.10	
2014	37,838,169	2,235,000	351,750	2,586,750	1,430,871	856,150	443,330	1,299,480	1.10	
2015	41,852,127	2,345,000	240,000	2,585,000	1,248,585	896,820	400,926	1,297,746	0.96	
2016	-	-	-	-	1,262,161	932,510	351,913	1,284,423	0.98	
2017	-	-	-	-	683,242	973,230	304,790	1,278,020	0.53	
2018	-	-	-	-	1,248,260	1,018,990	250,709	1,269,699	0.98	
2019	-	-	-	-	884,099	459,770	200,507	660,277	1.34	
2020	-	-	-	-	532,288	480,580	174,677	655,257	0.81	
2021	-	-	-	-	531,017	401,430	127,936	529,366	1.00	
2022	-	-	-	-	348,487	207,320	118,772	326,092	1.07	

Revenue Bonds					
Year	TIF Revenue	Debt Service		Total Debt	Coverage
		Principal	Interest		
2021	755,986	115,000	46,376	161,376	4.68
2022	739,998	130,000	31,383	161,383	4.59

(1) Sales Tax Revenue Bonds were paid off in June 2015.

Source: Butler County Auditor

Butler County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)
2013	373,042	\$ 14,536,327,614	\$ 38,967	6.9%
2014	375,914	15,373,378,944	40,896	5.4%
2015	378,708	16,092,817,752	42,494	4.6%
2016	381,569	16,585,278,154	43,466	4.4%
2017	384,307	17,397,577,890	45,270	4.4%
2018	386,179	17,168,772,200	46,910	4.1%
2019	388,181	19,245,237,618	49,578	3.8%
2020	390,600	20,468,611,800	52,403	7.2%
2021	390,234	21,711,058,824	55,636	4.5%
2022*	388,420	21,610,135,120	55,636	3.5%

Sources:

(1) Bureau of Economic Analysis (BEA). BEA used US Census Bureau midyear population estimates available as of November 2022. Data is periodically updated by BEA as new population estimates are made available by Census Bureau and is therefore subject to change.

Information reported as of May 2023.

(2) US Department of Labor Bureau of Labor Statistics

* Population obtained from US Census Bureau; BEA's 2021 data used for Per Capita Personal Income.

**Butler County, Ohio
Principal Employers
2022 and 2013**

Employer	Nature of Business	2022		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	3,721	1	1.80 %
Cincinnati Financial Corp.	Insurance	3,300	2	1.60
Lakota Local School District	Education	2,596	6	1.26
Cleveland Cliffs	Manufacturing	2,500	4	1.21
GE Aviation	Aerospace	2,000	3	0.97
Butler County Government	Government	1,700	5	0.82
Mercy Regional Hospital	Health Care	1,400	7	0.68
Cornerstone Brands	Consumer Goods	1,272	8	0.62
Koch Foods	Food Service	1,250	9	0.60
Hamilton City Schools	Education	1,227	10	0.59
Total		<u>20,966</u>		<u>10.15</u> %
Total Employment within the County*		<u>206,526</u>		

Employer	Nature of Business	2013		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	3,293	1	1.88 %
Cincinnati Financial Corp.	Financial	2,789	2	1.60
AK Steel	Steel Manufacturing	2,400	3	1.37
GE Aviation	Aerospace	2,000	4	1.14
Lakota Local School District	Education	1,827	5	1.05
Butler County Government	Government	1,717	6	0.98
Ohio Casualty (KNA Liberty Mutual)	Insurance	1,300	7	0.74
Mercy Regional Hospital	Health Care	1,200	8	0.69
Hamilton City Schools	Education	1,095	9	0.63
Ft. Hamilton Hospital	Health Care	1,020	10	0.58
Total		<u>18,641</u>		<u>10.66</u> %
Total Employment within the County		<u>174,900</u>		

* Total employment within County as reported by Bureau of Economic Analysis' statistics updated/revised November 16, 2022.

Source: Butler County Department of Development as of 5/24/2023.

Butler County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2013	2014*	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative and Executive										
Auditor	19	15	14	12	13	12	12	12	11	10
Auditor Elected Official	1	1	1	1	1	1	1	1	1	1
Auditor Information Services	1	1	1	1	1	1	1	1	1	1
Auditor Real Estate	30	27	23	24	24	26	21	17	16	18
Board of Elections	110	28	28	23	27	25	28	31	26	25
Board of Elections Election Pay (1)	4,482	1,550	1,301	2,013	1,180	1,588	1,156	1,897	742	1,407
Commissioners	14	12	12	9	8	9	8	8	12	12
Commissioners Department of Development	12	13	11	16	15	13	16	13	15	13
Commissioners Dog and Kennel	4	-	-	-	-	-	-	-	-	-
Commissioners Information Services	18	17	21	23	23	22	20	19	19	17
Commissioners Mail Room	2	2	2	2	2	2	2	2	2	3
Commissioners Maintenance	4	4	5	5	5	4	5	5	4	5
Commissioners Central Human Resources	-	3	3	3	3	3	3	3	5	4
Commissioners Records Center	3	4	4	4	4	3	1	1	2	1
Commissioners Elected Officials	3	3	3	3	3	3	3	3	3	3
Clerk of Courts Title	31	27	30	29	28	32	34	30	32	36
Law Library	3	3	3	3	2	2	2	3	2	2
Microfilm Board	-	-	3	3	3	3	2	2	2	2
Prosecuting Attorney	58	59	55	55	54	57	56	54	55	58
Prosecuting Attorney Elected Official	1	1	1	1	1	1	1	1	1	1
Public Defender	42	39	38	40	38	40	41	41	43	42
Recorder	13	12	12	12	11	10	10	10	8	8
Recorder Elected Official	1	1	1	1	1	1	1	1	1	1
Treasurer	17	15	14	15	16	15	15	14	17	13
Treasurer Elected Official	1	1	1	1	1	1	1	1	1	1
Judicial										
Area Courts	34	33	30	31	32	34	40	37	39	34
Area Courts Elected Official	3	3	3	3	3	3	3	3	3	3
Clerk of Courts	35	33	31	35	38	38	34	30	26	28
Clerk of Courts Elected Official	1	1	1	1	1	1	1	1	1	1
Common Pleas Court	40	33	37	31	36	34	39	33	40	41
Common Pleas Elected Official	7	7	7	7	7	7	7	7	7	7
Domestic Relations Court	25	22	22	23	22	20	23	21	22	24
Domestic Relations Elected Official	2	2	2	2	2	2	2	2	2	2
Juvenile Court	47	45	43	44	46	41	44	45	40	45
Juvenile Court Elected Official	2	2	2	2	2	2	2	2	2	2
Municipal Court	20	12	11	10	12	14	12	10	9	11
Municipal Court Elected Official	3	3	3	3	3	3	3	3	3	3
Probate Court	14	17	18	19	20	19	21	21	23	27
Probate Court Computer Fees	1	1	1	1	1	1	1	3	1	1
Probate Court Elected Official	1	1	1	1	1	1	1	1	1	1
Public Safety										
Adult Probation	56	57	58	57	51	51	45	50	41	40
Auditor Dog and Kennel	1	1	1	1	1	1	1	1	1	-
Coroner	10	8	8	11	12	12	12	11	13	12
Coroner Elected Official	1	1	1	1	1	1	1	1	1	1
Coroner Lab and Morgue	1	-	-	-	-	-	-	-	1	2
Juvenile Detention/Rehab	103	93	92	93	94	91	93	86	93	85
Sheriff	360	383	400	421	427	453	436	422	430	409
Sheriff Elected Official	1	1	1	1	1	1	1	1	1	1
Emergency Management	5	5	3	3	4	4	4	5	5	5
Public Works										
Commissioners Regional Airport	1	1	1	1	-	-	-	-	-	-
Commissioners Entitlement	4	3	4	4	4	4	4	4	4	3
Commissioners Parking Garage	2	3	3	4	3	5	3	3	2	-
Commissioners Solid Waste	-	-	-	-	-	-	2	2	2	2
Engineers	94	71	71	71	73	77	78	70	71	70
Engineers Elected Official	1	1	1	1	1	1	1	1	1	1
Engineers Plat Room	3	3	2	2	2	2	5	5	5	5
Health										
Alcohol and Drug Addiction	6	5	-	-	-	-	-	-	-	-
Board of Developmental Disabilities	227	198	191	162	152	150	148	140	143	146
Mental Health Board	8	8	-	-	-	-	-	-	-	-
Mental Health and Addiction Recovery Services Board	-	-	12	12	12	10	15	13	14	13
Human Services										
Child Support Enforcement Agency	66	69	69	69	68	66	67	59	64	60
County Care Facility	157	126	112	119	102	86	72	54	39	2
Job and Family Services/Children Services Agency	262	249	265	277	266	270	266	258	247	220
Prosecuting Attorney	3	3	3	3	5	3	3	3	7	4
Sheriff Victim Programs	3	2	2	3	2	2	2	2	1	2
Veteran Services	12	10	11	11	12	13	11	11	11	12
Veteran Services Commissioners	5	5	5	5	5	5	5	5	5	5
Internal Service										
Commissioners Workers Compensation	4	3	3	2	2	2	2	2	1	1
Commissioners Health Insurance - Wellness	-	1	1	1	1	1	1	1	1	-
Auditor Health Insurance	1	1	1	1	-	1	1	1	1	-
Enterprise										
Water And Sewer	97	96	95	96	95	92	92	88	89	87
Agency										
Court of Appeals - 12th District (2)	24	-	-	-	-	-	-	-	-	-
Health Department	75	36	37	38	38	45	46	57	53	56
Metro Parks	57	68	71	74	88	85	85	58	79	73
Soil and Water Conservation	4	4	4	4	3	4	4	5	5	5
Total	6,762	3,570	3,327	4,060	3,215	3,632	3,179	3,808	2,671	3,236

Note: This report counts employees not positions. Large fluctuations are often a result of employee turnover and part-time and intermittent employees.

* Beginning 2014, employee counts are based on the last payroll of the year plus Board of Elections pollworkers (election pay).

(1) Board of Elections Election Pay individuals began being treated as employees in 2009. They are not included in the employment numbers for Principal Employers.

(2) Beginning 2014, Court of Appeals - 12th District employees are paid by the State of Ohio and not by Butler County.

Source: Butler County Auditor

Butler County, Ohio
Operating Indicators by Function/Program
Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative and Executive										
Commissioners										
Number of resolutions	5,610	5,536	5,168	4,593	3,349	2,189	2,032	1,749	1,882	2,054
Number of meetings	60	59	60	53	53	50	53	54	61	26
Auditor										
Number of exempt conveyances	5,303	5,045	5,038	4,796	4,820	4,654	4,440	4,374	5,648	4,745
Number of real estate transfers	7,824	7,219	7,760	8,152	8,361	8,310	8,261	7,849	9,796	7,962
Number of parcels billed	150,480	150,480	151,098	151,632	159,165	159,805	152,620	154,484	155,086	155,931
Number of vendor invoices processed	-	61,692	67,454	72,520	70,570	70,084	69,395	59,759	58,565	57,336
Number of appropriation checks issued	58,636	37,250	33,162	29,535	23,086	20,386	18,675	15,135	15,140	14,152
Number of electronic vendor payments issued	-	4,909	9,975	15,103	20,432	22,390	23,764	22,215	22,000	22,256
Number of payroll checks issued	1,341	2,185	952	946	828	792	1,032	840	701	638
Number of payroll electronic payments issued	-	54,619	55,037	60,374	55,089	56,591	54,611	55,665	51,137	52,533
Number of purchase orders issued	17,180	11,052	8,966	8,672	7,625	6,943	5,622	4,759	4,744	4,612
Treasurer										
Number of parcels collected	144,686	147,296	144,909	145,342	145,183	146,122	146,636	147,052	148,386	148,949
Prosecuting Attorney										
Number of criminal cases	2,373*	2,144	2,117	2,103	2,457	2,316	2,178	1,740	1,754	1,829
Board of Elections										
Number of registered voters	232,711	236,500	233,421	248,120	251,200	254,748	244,284	256,930	253,519	255,505
Number of voters last general election	63,279	88,508	94,803	176,301	250,043	137,858	46,641	187,828	49,861	130,048
Percentage of registered voters that voted	27.00	37.42	40.61	71.05	99.54	54.10	19.10	73.10	19.70	50.90
Recorder										
Number of deeds recorded	13,975	13,081	13,413	13,561	13,850	13,515	13,076	12,559	15,599	12,950
Number of mortgages recorded	16,359	11,333	12,550	13,897	12,513	11,846	13,572	18,809	21,827	14,214
Number of military discharges recorded	12	11	8	332	423	360	262	105	78	288
Community and Economic Development										
Number of projects	40	16	42	24	6	25	32	27	20	4
Number of jobs created	1,915	852	2,243	1,390	404	1,029	1,317	963	1,477	1,260
Judicial										
Common Pleas Court										
Number of civil cases filed	4,039	3,280	3,600	3,421	3,556	3,525	3,537	2,811	2,758	4,076
Number of criminal cases filed	2,069	1,966	1,908	1,927	2,157	2,366	4,271	3,718	3,821	2,929
Probate Court										
Number of civil cases filed	51	38	65	43	44	25	40	41	23	46
Juvenile Court										
Number of civil cases filed	-	3,082	1,643	1,440	1,495	1,714	1,597	1,179	1,267	1,382
Number of criminal cases filed	-	3,029	3,215	2,890	2,315	1,618	1,557	954	1,178	1,336
Number of adjudged delinquent cases filed	-	1,439	1,545	1,382	1,140	1,158	974	421	548	716
Area Courts										
Number of civil cases filed	2,644	2,870	2,712	2,949	2,930	3,099	3,614	2,453	2,733	2,708
Number of criminal cases filed	20,706	19,538	19,149	17,606	19,249	18,808	18,443	13,144	14,527	13,060
Number of small claims cases filed	298	332	519	252	218	181	203	155	138	157
Clerk of Courts										
Number of civil cases filed	3,557	3,281	2,976	2,788	2,858	2,881	2,625	1,920	1,942	2,147
Number of criminal cases filed	2,068	1,966	1,908	1,922	2,131	2,260	2,061	1,645	1,674	1,745
Domestic Relations										
Number of divorce cases filed	1,301	1,286	1,093	1,243	1,087	1,090	1,116	872	1,049	888
Number of motions filed	9,580	9,916	8,647	9,188	8,235	9,265	8,892	7,658	9,451	9,360
Number of protective orders filed	1,014	987	974	869	868	780	869	794	900	845
Public Safety										
Sheriff										
Average daily jail census	820	818	786	906	973	1,060	1,061	911	846	835
Number of prisoners booked	13,995	13,020	12,967	13,911	13,493	13,673	12,821	7,893	7,507	7,391
Number of prisoners released	14,079	13,097	12,828	13,816	13,492	13,748	13,009	8,048	7,408	7,328
Number of out-of-county bed days used	4,843	4,993	2,424	3,654	20,652	27,428	15,925	12,045	14,566	6,104
Enforcement										
Number of incidents reported	7,195*	3,277	8,423	8,617	2,805	50,595	51,530	57,479	66,167	70,056
Number of citations issued	3,074*	2,995	1,019	3,437	3,424	1,942	1,942*	-	-	-
Concealed Weapons Permit										
Number of permits issued	2,320	4,077	3,535	4,467	2,713	2,444	1,902	3,349	3,385	1,228
Number of permits renewed/replaced	-	-	-	1,603	1,806	6,713	3,295	2,583	4,825	2,717
Adult Probation										
Number of offenders supervised	3,041*	3,302	3,309	2,992	4,198	3,544	2,752	2,491	2,229	2,018
Coroner										
Number of cases investigated	339	400	-	453	485	394	400	406	409	449
Number of autopsies performed	222	220	-	243	227	208	236	191	175	194
Public Works										
Engineer										
Miles of roads resurfaced	62	13	53	64	66	56	43	54	44	44
Number of bridges replaced/improved	3	3	8	2	5	5	7	4	2	3
Number of culverts built/replaced/improved	22	24	15	23	14	41	36	43	33	34
Building Department										
Number of permits issued	3,644	3,929	4,845	4,573	4,229	4,511	4,640	4,453	5,257	5,571
Number of inspections performed	11,672	13,176	15,199	14,306	-	-	-	-	13,389	14,697

(Continued)

Butler County, Ohio
Operating Indicators by Function/Program
Last Ten Years
(Continued)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Works (continued)										
Sewer District										
Average daily sewage treated (millions of gallons)	19.0	18.5	19.0	18.0	18.9	21.1	21.2	19.9	20.3	20.1
Number of tap-ins	542	592	576	643	464	544	1,335	554	1,479	488
Number of customers	43,659	44,158	38,137	38,171	38,405	46,111	46,530	46,720	47,297	47,706
Water District										
Average daily water distributed (millions of gallons)	13.0	13.0	13.0	14.0	13.3	13.4	14.1	13.8	13.4	14.2
Average daily water billed (thousands of gallons)	10,182	10,171	10,486	10,865	10,725	10,859	11,248	11,379	11,666	11,506
Number of tap-ins	384	445	372	481	443	425	106	411	471	392
Number of customers	38,842	38,759	39,231	38,159	38,536	40,047	40,438	41,698	41,942	42,117
Health										
BCDD										
Number of children served -										
Early intervention program	767	1,009	921	972	1,080	1,252	1,175	1,219	1,476	1,720
School age	514	514	977	1,090	1,039	1,124	1,223	1,251	933	929
Number of adults served -										
Directly	134	134	130	122	-	-	-	-	-	-
Indirectly	440	457	1,344	1,416	1,321	1,316	1,397	1,433	1,330	1,325
Number of clients served in residential supported living services										
	-	8	12	40	23	34	2	4	5	1
Number of Individual Options waivers	342	342	380	534	530	498	501	501	504	528
Number of Level One waivers	435	435	444	448	431	410	498	492	487	526
ICIID	10	10	139	131	106	121	71	69	65	78
Number of Self-Empowered Life funding waivers				76	69	66	66	66	64	60
Members receiving support coordination services	1,432	1,432	1,947	2,142	2,257	2,394	2,331	2,672	2,528	2,627
Members receiving family support services	756	756	1,455	2,089	1,760	1,944	807	1,040	1,171	489
Human Services										
Jobs and Family Services										
Average client count - food stamps	50,603	47,781	45,473	40,701	35,249	34,287	32,996	39,021	41,624	41,488
Average client count - Medicaid	66,092	76,321	85,288	86,621	88,911	79,915	84,728	89,177	101,268	108,029
Average client count - day care	2,371	2,542	2,439	2,802	2,474	3,913	4,010	3,821	3,998	3,439
Average client count - WIA	326	326	-	2,200	15	91	146	198	178	172
Average client count - job placement	344	344	-	-	14	65	172	92	206	217
Children Services										
Average client count - foster care	369*	455	-	397	373	399	399	369	347	319
Average client count - adoption	48*	56	-	91	55	72	88	57	46	44
Child Support Enforcement Agency										
Average number of active support orders	19,072	18,962	18,726	18,374	18,046	17,620	17,017	16,241	20,377	14,717
Percentage collected	70.20%	69.77%	73.20%	72.65%	72.82%	73.17%	73.26%	76.25%	74.58%	75.17%
Veteran Services**										
Number of veterans and/or dependents served	5,353	5,729	5,792	4,553	6,019	-	6,673	5,792	9,938	25,344
Amount of benefits paid to county veterans	473,448	839,686	810,734	894,184	973,783	-	1,134,599	650,569	1,045,524	632,355

Note: (-) Denotes information is not available.

* Prior year's data used.

** Beginning in 2022, Veteran Services' operating indicators are based veteran population estimates established by the National Center for Veterans Analysis and Statistics.

Source: Butler County Auditor

Butler County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Legislative and Executive										
Commissioners										
Administrative office space (1)	9,480*	9,480	9,480	9,480	9,480*	8,824	8,824	8,824	8,824	8,824*
Information Services	-	4,824	4,824	4,824	4,824*	4,428	4,428	4,428	4,428	4,428*
Auditor										
Administrative office space	16,072	16,072	16,072	16,072	16,072*	14,190	14,190	14,190	14,190	14,190*
Treasurer										
Administrative office space	5,096	5,096	5,096	5,096	5,096*	6,954	6,954	6,954	6,954	6,954*
Prosecuting Attorney										
Administrative office space	16,320*	3,498	3,498	3,498	3,498*	19,428	19,428	19,428	19,428	19,428*
Board of Elections										
Administrative office space	27,241	27,241	27,241	27,241	27,241*	27,241	27,241	27,241	27,241	27,241*
Voting machines	1,688*	1,688*	1,563	1,583	1,268	1,272	1,352	1,362	1,303	1,270
E-Poll books	-	-	400	400	321	334	332	342	338	336
Recorder										
Administrative office space	8,728	8,728	8,728	8,728	8,728*	7,945	7,945	7,945	7,945	7,945*
Buildings and Grounds										
Administrative office space	600*	600	600	600	600*	600	600	600	600	600*
Judicial										
Number of court rooms	7*	7	7	7	7*	7	7	7	7	7*
Probate Court										
Number of court rooms	2*	2	2	2	2*	2	2	2	2	2*
Juvenile Court										
Number of court rooms	8*	8	8	8	8*	8	8	8	8	8*
Clerk of Courts										
Administrative office space	11,016*	11,016	11,016	11,016	11,016*	11,016	11,016	11,016	11,016	11,016*
Domestic Relations										
Administrative office space	24,128*	24,128	24,128	24,128	24,128*	24,128	24,128	24,128	24,128	24,128*
Public Safety										
Sheriff										
Administrative office space	8,500*	8,500	8,500	8,500	8,500*	8,500	8,500	8,500	8,500	8,500*
Coroner										
Administrative office space	2,550	2,550	2,550	2,550	2,550*	4,400	4,400	4,400	4,400	4,400*
Public Works										
Engineer										
Centerline miles of roads	267*	268	267	267	270	267	267	266	266	266
Number of bridges	399*	404	404	404	384	407	407	408	410	410
Number of culverts	1,023*	1,025	1,025	1,025	982	985	889	916	916	916*
Number of traffic signs	7,213*	7,213	7,213	7,213	7,213*	7,500	7,500	7,500	7,500	7,500
Building Department										
Administrative office space	2,344	2,344	2,344	2,344	2,344*	2,344	2,344	2,344	2,344	2,344*
Human Services										
Jobs and Family Services										
Administrative office space	32,640*	29,423	29,423	29,423	29,423*	29,423	29,423	29,423	29,423	29,423*
Child Support Enforcement Agency										
Administrative office space	16,320*	16,320	1,630	1,630	1,630*	1,630	1,630	1,630	1,630	1,630*
Veteran Services										
Administrative office space	3,136*	3,136	3,136	3,136	3,136*	3,136	3,136	3,136	3,136	3,136*
Enterprise										
Sewer District										
Number of treatment facilities	6	6	6	6	6	6	5	5	5	5
Number of pumping stations	30	30	30	30	30	30	31	35	35	33
Miles of sewer lines	739*	736	760	770	773	778	788	798	802	806
Water District										
Number of pumping stations	5	5	5	5	5	5	5	5	5	5
Miles of water lines	617*	626	639	645	645	650	656	660	664	668
Administrative office space	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275

Note: (-) Denotes information is not available.

(1) All administrative office space is reported in square feet.

* Prior year's data used

Source: Butler County Auditor

OHIO AUDITOR OF STATE KEITH FABER



BUTLER COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 9/28/2023

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