

BUTLER COUNTY, OHIO

Supplemental Reports

**For the Year Ended
December 31, 2019**



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

Board of County Commissioners
Butler County
315 High Street
Hamilton, Ohio 45011

We have reviewed the *Independent Auditor's Report* of Butler County, prepared by Julian & Grube, Inc., for the audit period January 1, 2019 through December 31, 2019. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Butler County is responsible for compliance with these laws and regulations.

Keith Faber
Auditor of State
Columbus, Ohio

December 1, 2020

This page intentionally left blank.

BUTLER COUNTY

TABLE OF CONTENTS

	<u>PAGES</u>
Schedule of Expenditures of Federal Awards.....	1 - 4
Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5 - 6
Independent Auditor’s Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	7 - 8
Schedule of Findings 2 <i>CFR</i> § 200.515	9

This page intentionally left blank.

**BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019**

	Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	Passed Through to Subrecipient	(A),(B) Cash Federal Disbursements
<u>U.S DEPARTMENT OF AGRICULTURE</u>					
<i>Passed Through Ohio Department of Education:</i>					
	Child Nutrition Cluster:				
(D)	School Breakfast Program	2019	10.553		49,029
(D)	National School Lunch Program	2019	10.555		97,834
	Total Child Nutrition Cluster				<u>146,863</u>
<i>Passed Through Ohio Department of Jobs & Family Services:</i>					
	SNAP Cluster:				
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-1819-11-5717/G-2021-11-5904	10.561		1,676,234
	Total SNAP Cluster				<u>1,676,234</u>
	Total U.S. Department of Agriculture				<u>1,823,097</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>					
	CDBG - Entitlement Grants Cluster:				
(C),(I)	Community Development Block Grants/Entitlement Grants	B-17-UC-39-0008	14.218	-	73,915
(C),(G),(I)	Community Development Block Grants/Entitlement Grants	B-18-UC-39-0008	14.218	234,485	761,809
(C),(I)	Community Development Block Grants/Entitlement Grants	B-19-UC-39-0008	14.218	-	27,305
	Total Community Development Block Grants/Entitlement Grants and CDBG - Entitlement Grants Cluster			<u>234,485</u>	<u>863,029</u>
(C)	Shelter Plus Care	OH0430L5E071706	14.238		109,039
(C)	Shelter Plus Care	OH0431L5E071706	14.238		100,811
(C)	Shelter Plus Care	OH0159L5E071705	14.238		144,969
(C)	Shelter Plus Care	OH0430L5E071807	14.238		175,758
	Total Shelter Plus Care				<u>530,577</u>
(C),(G)	Home Investment Partnerships Program	M-17-DC-39-0222	14.239	23,333	111,433
(C),(G)	Home Investment Partnerships Program	M-18-DC-39-0222	14.239	273,846	308,722
	Total Home Investment Partnerships Program			<u>297,179</u>	<u>420,155</u>
	Total U.S. Department of Housing and Urban Development			<u>531,664</u>	<u>1,813,761</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>					
<i>Passed Through Ohio Department of Public Safety:</i>					
	Edward Byrne Memorial Justice Assistance Grant Program	2018-JG-A01-6801	16.738		36,965
<i>Passed Through Ohio Attorney General's Office:</i>					
	Crime Victim Assistance	2020-VOCA-132920482	16.575		28,415
	Crime Victim Assistance	2019-VOCA-132131722	16.575		87,842
	Crime Victim Assistance	2020-VOCA-132920458	16.575		25,514
	Crime Victim Assistance	2019-VOCA-132135786	16.575		92,154
	Total Crime Victim Assistance				<u>233,925</u>
(C)	State Criminal Alien Assistance Program	2019-AP-BX-1272	16.606		56,893
(C)	State Criminal Alien Assistance Program	2019-AP-BX-0469	16.606		35,444
	Total State Criminal Alien Assistance Program				<u>92,337</u>
(C)	Comprehensive Opioid, Stimulant, and Substance Abuse Program	N/A	16.838		360,967
(C)	Equitable Sharing Program	N/A	16.922		80,824
	Total U.S. Department of Justice				<u>805,018</u>

(Continued)

BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	Passed Through to Subrecipient	(A),(B) Cash Federal Disbursements
<u>U.S. DEPARTMENT OF LABOR</u>				
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
WIOA Cluster:				
(H) WIOA Adult Program	N/A	17.258		361,576
(H) WIOA Dislocated Worker Formula Grants	N/A	17.278		314,010
Total WIOA Cluster and U.S. Department of Labor				675,586
<u>U.S. DEPARTMENT OF TRANSPORTATION / FEDERAL HIGHWAY ADMINISTRATION</u>				
<i>Passed Through Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction	PID 103317	20.205		1,871,042
Highway Planning and Construction	PID 103754	20.205		662,341
Highway Planning and Construction	PID 106407	20.205		115,238
Highway Planning and Construction	PID 96452	20.205		3,346,451
Highway Planning and Construction	PID 96493	20.205		8,624
Highway Planning and Construction	PID 98776	20.205		64,465
Highway Planning and Construction	PID 98784	20.205		1,261,648
Highway Planning and Construction	PID 98789	20.205		1,587,266
Highway Planning and Construction	PID 99558	20.205		170,038
Total Highway Planning and Construction and Highway Planning and Construction Cluster				9,087,113
<i>Passed through the Ohio Department of Public Safety:</i>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	O-00067	20.608		11,263
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	O-00005	20.608		36,192
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated				47,455
Highway Safety Cluster:				
<i>Passed through the Ohio Department of Public Safety:</i>				
State and Community Highway Safety	O-00067	20.600		8,260
State and Community Highway Safety	O-00005	20.600		30,865
Total State and Community Highway Safety				39,125
<i>Passed through the Ohio Department of Public Safety:</i>				
National Priority Safety Programs	IDEP-2017-9-00-00-00418-00	20.616		1,299
National Priority Safety Programs	O-00041	20.616		13,910
Total National Priority Safety Programs				15,209
Total Highway Safety Cluster				54,334
(C) Airport Improvement Program	3-39-0039-026-2017	20.106		1,761,434
Total U.S. Department of Transportation / Federal Highway Administration				10,950,336
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	EMC-2018-EP-00008-S01	97.042		150,271
Total U.S. Department of Homeland Security				150,271

(Continued)

BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

Federal Grantor/ Pass Through Grantor Program Title	Pass Through/ Entity Number	Federal CFDA Number	Passed Through to Subrecipient	(A),(B) Cash Federal Disbursements
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
<i>Passed Through Ohio Department of Health:</i>				
(H)	Injury Prevention and Control Research and State and Community Based Programs	N/A	93.136	55,598
(C)	Substance Abuse and Mental Health Services_Projects of Regional and National Significance	1H79TI080282-01	93.243	336,135
<i>Passed Through Ohio Department of Mental Health:</i>				
(H)	Projects for Assistance in Transition from Homelessness (PATH)	N/A	93.150	90,389
(H)	Block Grants for Community Mental Health Services	N/A	93.958	219,727
(H)	Block Grants for Prevention and Treatment of Substance Abuse	N/A	93.959	2,295,151
(H)	Opioid STR	N/A	93.788	458,521
<i>Passed Through Ohio Department of Jobs & Family Services:</i>				
	MaryLee Allen Promoting Safe and Stable Families Program	G-1819-11-5717/G-2021-11-5904	93.556	105,861
TANF Cluster:				
	Temporary Assistance for Needy Families	G-1819-11-5717/G-2021-11-5904	93.558	3,327,925
Total TANF Cluster				3,327,925
	Child Support Enforcement	G-1819-11-5717/G-2021-11-5904	93.563	3,260,142
CCDF Cluster:				
	Child Care and Development Block Grant	G-1819-11-5717/G-2021-11-5904	93.575	431,993
Total CCDF Cluster				431,993
	Stephanie Tubbs Jones Child Welfare Services Program	G-1819-11-5717/G-2021-11-5904	93.645	395,215
	Foster Care_Title IV-E	G-1819-11-5717/G-2021-11-5904	93.658	4,483,131
	Adoption Assistance	G-1819-11-5717/G-2021-11-5904	93.659	2,312,914
	Social Services Block Grant	G-1819-11-5717/G-2021-11-5904	93.667	2,451,573
(E),(H)	Social Services Block Grant	N/A	93.667	193,627
(F),(H)	Social Services Block Grant	N/A	93.667	226,187
Total Social Services Block Grant				2,871,387
	John H. Chase Foster Care Program fo Successful Transition to Adulthood	G-1819-11-5717/G-2021-11-5904	93.674	41,776
Medicaid Cluster:				
	Medical Assistance Program	G-1819-11-5717/G-2021-11-5904	93.778	2,911,040
(F),(H)	Medical Assistance Program	N/A	93.778	817,854
Total Medical Assistance Program and Medicaid Cluster				3,728,894
Total U.S. Department of Health and Human Services				24,414,759
Total Federal Financial Assistance			\$ 531,664	\$ 40,632,828

(Continued)

BUTLER COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Continued)

Notes to the Schedule of Expenditures of Federal Awards:

(A) This schedule includes the federal award activity of Butler County under programs of the federal government for the year ended December 31, 2019 and is prepared in accordance with the cash basis of accounting. 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 Butler County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Butler County.

(B) Certain federal programs require the County contribute non-federal funds (matching funds) to support the federally funded programs. The County has complied with the matching requirements. The expenditure of non-federal matching funds are not included on the schedule.

(C) Grant was received directly from the federal agency.

(D) Cash receipts from the U.S. Department of Agriculture are commingled with State grants. It is assumed federal monies are expended first.

(E) This portion of the program was passed through the Ohio Department of Mental Health.

(F) This portion of the program was passed through the Ohio Department of Developmental Disabilities.

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

(H) Pass-through number was unable to be obtained for this grant.

(I) The County has established a revolving loan program to provide low-interest loans to businesses that are creating jobs and meet the other program requirements. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Expenditures of Federal Awards (the Schedule). Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by mortgages on the property. At December 31, 2019, the gross amount of loans outstanding under this program was \$69,068.

(J) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The County has not elected to use the 10% de minimis indirect cost rate.

**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
6th Floor
Hamilton, Ohio 45011

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and 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 Butler County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements and have issued our report thereon dated August 26, 2020, wherein we noted as discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods. We also noted, as discussed in Note 3 to the financial statements, Butler County chose to utilize GASB 95 and postpone any newly applicable GASB pronouncements until the reporting date of December 31, 2020. Our report refers to other auditors who audited the financial statements of the Butler County Port Authority, a discretely presented component unit of Butler County, as described in our report on Butler County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered Butler County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of Butler County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Butler County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Butler County
Independent Auditor's Report on Internal Control Over
Financial Reporting and on Compliance and Other Matters
Required by *Government Auditing Standards*

Compliance and Other Matters

As part of reasonably assuring whether Butler County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of Butler County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Butler County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
August 26, 2020

Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance and the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Butler County
315 High Street
6th Floor
Hamilton, Ohio 45011

To the Board of County Commissioners:

Report on Compliance for each Major Federal Program

We have audited Butler County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Butler County's major federal programs for the year ended December 31, 2019. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Butler County's major federal programs.

Management's Responsibility

Butler County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on Butler County's compliance for each of Butler County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in 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). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Butler County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of Butler County's major programs. However, our audit does not provide a legal determination of Butler County's compliance.

Opinion on Each Major Federal Program

In our opinion, Butler County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Butler County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Butler County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Butler County's 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, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. 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 federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement 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 first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. 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 also 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, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements. We issued our unmodified report thereon dated August 26, 2020. Our opinion also explained that Butler County adopted *Governmental Accounting Standards No. 95* during the year. We conducted our audit to opine on Butler County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. Our opinion also explained that the Butler County Port Authority, a discretely presented component unit, was audited by other auditors.

Julian & Grube, Inc.

Julian & Grube, Inc.
August 26, 2020

BUTLER COUNTY

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2019**

1. SUMMARY OF AUDITOR'S RESULTS		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR §200.516(a)?</i>	No
<i>(d)(1)(vii)</i>	<i>Major Programs (listed):</i>	Airport Improvement Program (CFDA #20.106); TANF Cluster; Social Services Block Grant (CFDA 93.667); Block Grants for Prevention and Treatment of Substance Abuse (CFDA #93.959)
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$1,218,985 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

This page intentionally left blank.

Butler County Ohio

Comprehensive Annual Financial Report



For the Year Ended December 31, 2019

This page intentionally left blank.

Butler County, Ohio

Comprehensive Annual Financial Report For the Year Ended December 31, 2019

Prepared by the Butler County Auditor's Office

Roger Reynolds, CPA
Butler County Auditor

This page intentionally left blank.

Introductory Section

BUTLER COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS

I. INTRODUCTORY SECTION	Page
Table of Contents	i
Transmittal Letter	iv
Certificate of Achievement	x
Butler County Elected Officials	xi
County Organizational Chart	xii
 II. FINANCIAL SECTION	
 INDEPENDENT AUDITOR’S REPORT	 1
 MANAGEMENT’S DISCUSSION AND ANALYSIS	 4
 BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements	
Balance Sheet – Governmental Funds	18
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	21
Statement of Revenues, Expenditures and Changes in Fund Balance- Governmental Funds	22
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	24
Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual (Budget Basis)	
General Fund	25
Mental Health and Addiction Recovery Services Board Fund	26
Developmental Disabilities Fund	27
Job and Family Services/Children Services Agency Fund	28
Residential Incentive Districts and Tax Incremental Financings Fund	29
Statement of Fund Net Position – Proprietary Funds	30
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	31
Statement of Cash Flows – Proprietary Funds	32
Statement of Fiduciary Assets and Liabilities – Agency Funds	34
Notes to the Basic Financial Statements	35
 REQUIRED SUPPLEMENTARY INFORMATION – INFRASTRUCTURE	 107

BUTLER COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS (continued)

REQUIRED SUPPLEMENTARY INFORMATION – NET PENSION LIABILITY AND NET OPEB LIABILITY	111
 COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES	 116
Non-major Governmental Funds	
Combining Balance Sheet – Non-major Governmental Funds	119
Combining Balance Sheet – Non-major Special Revenue Funds	120
Combining Balance Sheet – Non-major Capital Projects Funds	123
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Governmental Funds	124
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Special Revenue Funds	126
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Non-major Capital Projects Funds	129
Internal Service Funds	
Combining Statement of Fund Net Position – Internal Service Funds	131
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds	132
Combining Statement of Cash Flows – Internal Service Funds	133
Agency Funds	134
Combining Statement of Fiduciary Assets and Liabilities – Agency Funds	135
Combining Statement of Changes in Assets and Liabilities – All Agency Funds	136
Individual Fund Schedules of Revenues, Expenditures (Expenses) , and Changes in Fund Balance (Equity) – Budget (Budget Basis) and Actual Major Funds	
General Fund	138
Mental Health and Addiction Recovery Services Board	146
Developmental Disabilities – Special Revenue Fund	147
Job and Family Services/Children Services Agency – Special Revenue Fund	148
Residential Incentive Districts and Tax Incremental Financings – Special Revenue Fund	149
Sewer – Enterprise Fund	150
Water – Enterprise Fund	151
Non-major Funds	
Real Estate Assessment – Special Revenue Fund	152
All Other Legislative and Executive – Special Revenue Fund	153
All Other Judicial – Special Revenue Fund	154
All Other Public Safety – Special Revenue Fund	155
Motor Vehicle – Special Revenue Fund	156
All Other Public Works – Special Revenue Fund	157
Child Support Enforcement – Special Revenue Fund	158

BUTLER COUNTY, OHIO
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE YEAR ENDED DECEMBER 31, 2019

TABLE OF CONTENTS (continued)

Elderly Services Levy – Special Revenue Fund	160
All Other Human Services – Special Revenue Fund	161
All Other Conservation and Recreation – Special Revenue Fund	162
Technology – Capital Projects Fund	163
Road Improvements – Capital Projects Fund	164
Building Construction and Renovations – Capital Projects Fund	165
Bond Retirement – Debt Service Fund	166
Developmental Disabilities Trust – Permanent Fund	167
Health Insurance – Internal Service Fund	168
Workers' Compensation – Internal Service Fund	169

STATISTICAL SECTION

III. Statistical Table Description	171
Net Position by Component	172
Changes in Net Position of Governmental Activities	173
Fund Balances, Governmental Funds	176
Changes in Fund Balances, Governmental Funds	177
Assessed and Estimated Actual Value of Taxable Property	179
Property Tax Rates, Direct and Overlapping Governments	180
Property Tax Levies and Collections	188
Principal Taxpayers, Real Estate Tax	189
Principal Taxpayers, Public Utilities Personal Property Tax	190
Ratios of Outstanding Debt by Type	191
Ratios of General Bonded Debt Outstanding	192
Computation of Legal Debt Margin	193
Pledged Revenue Coverage	194
Demographic and Economic Statistics	196
Principal Employers	197
County Government Employees by Function/Activity	198
Operating Indicators by Function/Program	199
Capital Asset Statistics by Function/Activity	202



Office Phone: 513-887-3154

Office Fax: 513-887-3149

130 High Street
Hamilton, Ohio 45011



August 26, 2020

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 Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019.

The CAFR 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 2019. 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, Julian & Grube, Incorporated, has issued an unmodified opinion on Butler County's financial statements for the year ended December 31, 2019. 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. The County also maintains internal service funds for workers' compensation and health insurance.

The financial statements contained within this Comprehensive Annual 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 estimated 2019 population of 382,378 which is comparable to 2018 and reflects an increase of 14,248 people since the 2010 Census – the fifth largest increase among all the state's counties. Ranking 184th in population out of 3,142 counties in the nation, 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 are benefitting 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.

According to the latest data from the U.S. Bureau of Labor Statistics (BLS), the average weekly wage in Butler County increased 3.1 percent from third quarter 2018 to third quarter 2019, to \$945. Butler County's average wage was the 9th highest in the state. Hamilton county was tops with an average wage of \$1,186. The average weekly wage in Ohio was \$976 during the third quarter of 2019. The BLS reported that Butler County's third quarter 2019 employment total was 158,338, up nearly two percentage points over the 2018 employed number of 155,561.

Butler County was again well represented on the 2019 Deloitte Cincinnati USA Top 100 list of the largest privately owned businesses in the Cincinnati region (based on 2019 revenue).

Performance Automotive Network of Fairfield slipped one spot to 4th on the list but remained the top ranked Butler County business.

Lithko Contracting of West Chester Township, up from 23 to 21

Baker Concrete Construction of Monroe, moved up one at 8th

Cohen Recycling of Middletown, moved up to 33 to 25

Hightowers Petroleum of Middletown, moved up from 39 to 28

Pilot Chemical Co. of West Chester, moved up from 35 to 33

Totes Isotoner of West Chester, moved down two to 37

Republic Wire, moved up from 43 to 40.

Ohio became the top-rated state in the nation in its ability to attract new economic development per capita, according to Site Selection magazine's Governor's Cup 2019. Ohio also earned the No. 2 spot for total projects overall, making it the only state to place in the top three in both categories.

The state jumped to the top spot per capita from No. 3 in 2019 based on criteria that measures new business projects with significant impact, including headquarters, manufacturing plants, R&D operations and logistics sites.

Developers continue to capitalize on Butler County's proximity to major interstates by investing in new distribution centers, warehouses, and business space – with the help of local government funding.

According to published reports, the Tri-County Market, which includes Fairfield and West Chester Twp., among other communities, continued to see industrial construction projects go up. It was estimated that more than 1.7 million square feet of industrial space was constructed in 2019, including approximately 1.2 million square feet for West Chester Trade Center I, II and III along Ohio 747 between Smith Road and Union Centre Boulevard in

Amazon, which built a 1.3 million-square-foot facility in Monroe, announced in June that it was hiring for more than 750 positions.

At the same time, Kroger and Ocado celebrated the official groundbreaking for the first-ever U.S. high-tech customer fulfillment center in Monroe. The 335,000-square-foot facility with digital and robotic capabilities will be a collaboration between the company, America's largest grocery retailer, and U.K.-based Ocado, which is one of the world's largest dedicated online grocery retailers. Referred to as "the shed" the \$55 million facility will be the first of 20 in America. It is expected to create more than 400 new jobs when it opens in spring 2021.

As far as corporate headquarters, Pilot Chemical Company, one of the largest privately held companies in Greater Cincinnati, moved its headquarters in mid-2019 from Hamilton County into about 36,000-square-foot of office space in West Chester. Located in the Centre Pointe Office Park, the company's new headquarters occupies the entire fourth floor and a portion of the third floor of the 121,000-square-foot Centre Pointe III building.

Midwest-based food manufacturer SugarCreek announced in October 2019 that it is investing in its Butler County location on Thunderbird Lane in West Chester, adding 120 new jobs and \$36 million in its food manufacturing business. SugarCreek's \$36 million investment includes the addition of two new product lines and 15,000 square feet of office space, as well as significant modifications to its existing production capabilities. As a result of its investment and jobs commitment, the Ohio Tax Credit Authority voted to approve a seven-year, 1.193 percent Job Creation Tax Credit for the company.

Mercy Health-Fairfield Hospital opened its new \$7.5 million medical office complex in Liberty Twp. in October at 4652 Partners Place near the corner of Ohio 4 and Kyles Station Road.

Pharmacy benefit manager Express Scripts moved all its 304 employees from its Warren County operations to Fairfield. The move was expected to boost staffing at the company's Fairfield location at 4865 Dixie Highway from 452 employees to 756 employees. That will jump the company to No. 7 on the city's list of Top 10 employers.

Also in Fairfield, the Fisher Group received a seven-year, 65 percent tax abatement in early 2019 for a large, multi-phase expansion which will see 100 new jobs created within three years and two new buildings – a 30,000-square-foot manufacturing facility and a 20,000-square-foot corporate headquarters. According to published reports, more phases through 2023 include two more buildings and upwards of 400-500 employees when completed. The Fischer Group is the umbrella company for nine businesses that take product ideas from "idea to shelf" for clients, according to owner Al Fisher. They have reportedly developed more than 100 products.

While many businesses are receiving tax incentives and taking advantage of taxpayer funded infrastructure improvements, perhaps the project with the most government entanglement is the Spooky Nook at Champion Mill indoor sports complex and convention center in Hamilton, which broke ground in October 2018 and is expected to open in late 2021 and employ 100 full-time staff, plus more than 400 part-timers. The entire Spooky Nook project is estimated to cost \$144 million – including a more than \$26 million investment by Hamilton for loans, construction, utility and road improvements, and more. The Hamilton Community Foundation has also pledged \$13 million of its investment assets to help Spooky Nook secure a bank loan. In August 2019 the Butler County Visitors Bureau approved a \$1.5 million contribution to the project to be paid out over 15 years. The Butler County Commissioners pledged to invest \$2.5 million in 2021 toward the project, which is expected to contain 230,000 square feet of convention space, a 200-room hotel, restaurants and retail space. The convention space would be the second largest in the region, behind only the Duke Energy Convention Center in downtown Cincinnati. The county is also helping the project through the port authority. Estimates are the developer can save about \$3.8 million in sales taxes on construction materials with the port's help. In turn the port is expecting to collect about \$770,000 in fees from the deal. The Hamilton project will be similar to Spooky Nook Sports, which opened in 2013 near Lancaster, Pa. That site 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, according to an economic impact summary.

MAJOR INITIATIVES

Water System

The water system serves more than 120,000 residential and commercial users in the south east 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 656 miles of water lines.

Projects during 2019 included the commencement of construction to replace the failing cast iron water main along Yankee Road from Millikin to Kyles Station Road and Route 4 from Old Kyles Station Road to the entrance of the LeSourdsville water reclamation facility.

Sewer System

The sewer system consists of 788 miles of sewer mains, 31 pumping stations, three satellite treatment plants, and two regional reclamation facilities (WRF). This system transports and treats wastewater and returns clean water to our rivers and streams.

Improvements during 2019 included the commencement of construction to replace over 2,000 feet of the Todhunter Road sanitary trunk sewer and build two sewer pump stations for the West Fairfield Pump Station Project.

Recycling Programs

In 2019, Butler County Recycling & Solid Waste District provided residential recycling programs for hard to manage materials such as Freon appliances, household hazardous waste (HHW), E-Waste and waste tires. Butler County Recycling provided ongoing education to residents about managing seasonal waste, prescription medications, and latex paint. To maintain compliance with Ohio EPA's 'Access to Recycling Goal', Butler County Recycling provides year round community recycling at no cost to consumers at over (30) 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, at high attendance public events (such as the Butler County Fair) and via the Butler County Recycling Facebook page.

Capital Improvements

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

In 2019, development around the Liberty Way I-75 interchange continues to focus on the expansive Liberty Center and medical services. The I-75 corridor in Butler County has many new hospitals and medical facilities that were opened in 2019. In addition to these businesses, Butler County continues to be a hot spot for corporate and industrial development. This growth is attributed to the great infrastructure within Butler County and the many improvements done to create access to the various areas within Butler County. Every year there are infrastructure improvements that add capacity and also are more public friendly and allow for easy transportation 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 their 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 agency funds. All disbursements and transfers of cash between funds other than agency funds require appropriation authority from the 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 the 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% of the following year's General Fund budget and not drop below 10percent.

In 2019, the Board of County Commissioners established a Budget Stabilization reserve funding at an \$12,000,000 level in the General Fund. The Budget Stabilization reserve was established to stabilize against cyclical changes in revenues and expenditures. The Budget Stabilization reserve balance is separate from the 15-20 percent unencumbered cash balance recommended for the General Fund reserve.

The 2019 general fund reserve ratio is 19.4 percent excluding the Budget Stabilization reserve fund. The General Fund reserve level is within the recommended policy guidelines of 15 -20 percent.

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 policy reflects management's intentions with regard to minimum cash or fund balances, consistent with covenants continued in the various, currently applicable revenue bond indentures, which 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 2019 was \$11.1 million and the total cash balance of the water and sewer funds was \$57,353,151.

Independent Audit

Included in this report is the Julian & Grube, Incorporated unmodified opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2019. An independent audit of the County's financial statements is part of the annual preparation of the CAFR. This annual independent audit continues to provide a review and comments which strengthen the County's accounting and budgetary controls.

Long-Term Financial Planning

The Commissioners previously established a budget stabilization reserve, permitted by the Ohio Revised Code. The reserve is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenue and expenditures. The budget stabilization reserve is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, it could not reasonably protect an entity from long-term economic factors.

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 comprehensive annual financial report for the year ended December 31, 2018. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual 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 comprehensive annual 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 Section, 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 their 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 Comprehensive Annual 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, 2019. 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 black ink, appearing to read "Roger Reynolds". The signature is stylized and cursive.

Roger Reynolds, CPA
Butler County Auditor



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Butler County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

BUTLER COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2019

Legislative and Executive Elected Officials

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

Judicial Elected Officials

Clerk of Courts	Mary Swain
Common Pleas Court:	
General Division Judge	Honorable Charles Pater
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 Ronald Craft
Juvenile Division Judge	Honorable Kathleen Dobrozsi Romans
Probate Division Judge	Honorable Randy Rogers
Area Court I Judge	Honorable Robert Lyons
Area Court II Judge	Honorable Kevin McDonough
Area Court III Judge	Honorable Dan Haughey

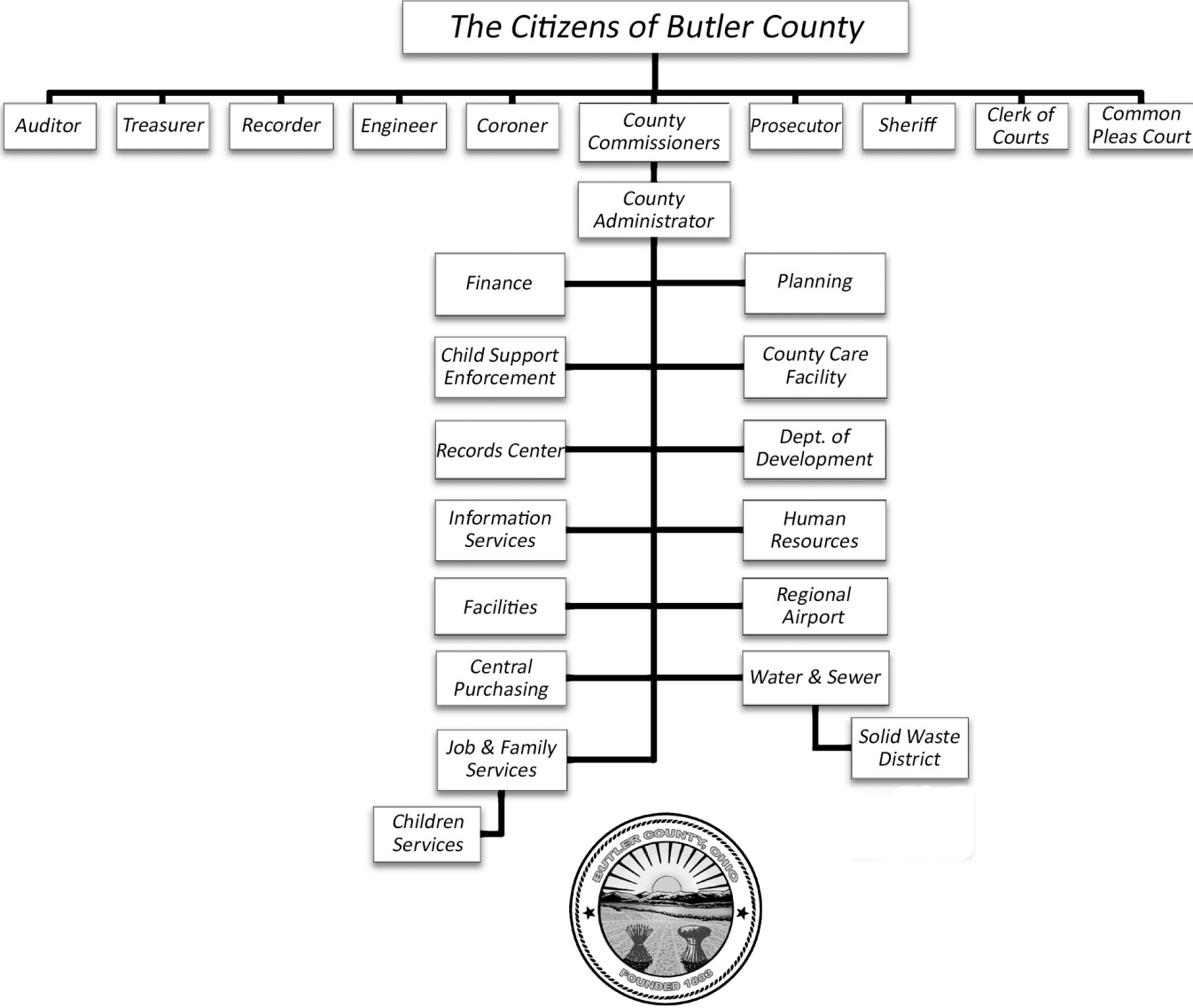
Public Safety Elected Officials

Sheriff	Richard Jones
Coroner	Lisa Mannix MD

Public Works Elected Officials

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

Government of Butler County, Ohio



EX Officio and Appointed Boards

Board of Elections	Board of Revision	Board of Zoning Appeals	Budget Commission	Rural Zoning Commission	Planning Commission
Veterans Service Commission	Records Commission	Mental Health/Alcohol Rehab. Board	Developmental Disabilities Board	Emergency Management Agency	Microfilm Board

This page intentionally left blank.

Financial Section

This page intentionally left blank.

Independent Auditor's Report

Butler County
315 High Street
6th Floor
Hamilton, Ohio 45011

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butler County, Ohio, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise Butler County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Butler County Port Authority, which represent 77.87 percent, 13.24 percent, and 12.69 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the Butler County Port Authority, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Butler County, Ohio, as of December 31, 2019, 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 & Family Services/Children Services Agency, and Residential Incentive Districts and Tax Incremental Financing funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of Butler County. Furthermore, as discussed in Note 3 to the financial statements, Butler County chose to utilize GASB No. 95, allowing them to postpone the implementation of any newly applicable GASB pronouncements until the reporting date of December 31, 2020. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2020, on our consideration of Butler County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Butler County's internal control over financial reporting and compliance.



Julian & Grube, Inc.
August 26, 2020

This Page is Intentionally Left Blank.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

Management's Discussion and Analysis offers an introspective look at the finances of Butler County for the year ended December 31, 2019 and provides a readable overview of the County's financial performance. In addition to the information presented here, readers are also encouraged to review the transmittal letter, found on page iv, and the County's financial statements, beginning on page 15, for a more complete picture of Butler County's financial performance.

Financial Highlights

Key financial highlights for 2019 are as follows:

- The net position for the County increased to 20.0 million in 2019. The increase is attributed to higher program revenues and general revenues and a slight increase in a total expenses.
- The overall financial position for Butler County's operating fund, the General Fund, increased by \$12.3 million in 2019. This increase was primarily due to an increase in charges for service, and increased investment earnings.
- At December 31, 2019, governmental funds ending balance of \$233.5 million was higher than the same balance one year ago. Increases can be attributed to an increase in charges for services, and Capital Grants.
- Total governmental funds expenditures increased in 2019 by \$.7 million due to higher expense cost for county development and economic development initiatives in 2019.
- At December 31, 2019, Butler County had a total of \$83.3 million (excluding premiums and discounts) in outstanding long-term debt, 20.1% lower than the prior year. Governmental activities accounted for \$24.4 million, while \$58.9 million helped fund business type activities.

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 now 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.

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.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

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 county roads and bridges where the County is paying various entities with Butler County.

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.

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.

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.

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.

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.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

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 14 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.

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 and Residential Incentive Districts and Tax Incremental Financings. The basic governmental fund financial statements begin on page 17 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 30 of this report.

Fiduciary Funds -Fiduciary funds are used to account for assets held by the County as an agent for outside parties and are accounted for in a manner similar to proprietary funds. 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 34 of this report.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

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 35 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 \$20 million increase in total net position in 2019 due to governmental and business-type activities. Governmental activities increased \$11.8 million while business-type activities increased \$8.2 million. Capital assets are used to provide services to residents and do not represent assets that may be used for future spending.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Assets						
Current and Other Assets	\$ 381,002,180	\$ 352,059,710	\$ 64,147,050	\$ 69,963,799	\$ 445,149,230	\$ 422,023,509
Capital Assets, Net	387,574,523	379,124,204	301,420,398	297,751,024	688,994,921	676,875,228
Total Assets	768,576,703	731,183,914	365,567,448	367,714,823	1,134,144,151	1,098,898,737
Deferred Outflows of Resources						
Deferred Charges on Refunding	284,623	402,423	429,899	571,687	714,522	974,110
Pension	51,152,082	23,919,111	3,978,494	1,869,942	55,130,576	25,789,053
OPEB	6,768,809	4,998,615	526,464	388,781	7,295,273	5,387,396
Total Deferred Outflows on Resources	58,205,514	29,320,149	4,934,857	2,830,410	63,140,371	32,150,559
Liabilities						
Current and Other Liabilities	16,034,318	20,406,127	3,038,619	4,308,916	19,072,937	24,715,043
Long-Term Liabilities:						
Due Within One Year	15,405,934	17,681,224	7,259,550	11,428,829	22,665,484	29,110,053
Due in More than One Year	59,308,604	67,282,251	54,105,577	61,718,845	113,414,181	129,001,096
Net Pension Liability	170,632,436	97,166,313	13,271,410	7,557,379	183,903,846	104,723,692
Net OPEB Liability	80,400,398	66,445,010	6,253,366	5,167,945	86,653,764	71,612,955
Total Liabilities	341,781,690	268,980,925	83,928,522	90,181,914	425,710,212	359,162,839
Deferred Inflows of Resources						
Deferred Gain/(Loss) on Refunding	68,412	71,480	-	-	68,412	71,480
Property Taxes	71,347,976	63,824,808	-	-	71,347,976	63,824,808
Payment In Lieu of Taxes	13,358,556	13,448,838	-	-	13,358,556	13,448,838
Pension	2,717,583	23,635,845	211,366	1,838,258	2,928,949	25,474,103
OPEB	317,971	5,140,974	24,731	399,854	342,702	5,540,828
Total Deferred Inflows	87,810,498	106,121,945	236,097	2,238,112	88,046,595	108,360,057
Net Position						
Net Investment in Capital Assets	374,395,156	353,096,285	241,107,066	225,990,453	615,502,222	579,086,738
Restricted:						
Capital Projects	1,254,975	5,950,597	-	-	1,254,975	5,950,597
Debt Service	3,905,770	3,551,421	-	-	3,905,770	3,551,421
Replacement and Improvement	-	-	5,300,000	5,300,000	5,300,000	5,300,000
Other Purposes	150,613,621	137,318,216	-	-	150,613,621	137,318,216
Unrestricted (Deficit)	(132,979,493)	(114,515,326)	39,930,620	46,834,754	(93,048,873)	(67,680,572)
Total Net Position	\$ 397,190,029	\$ 385,401,193	\$ 286,337,686	\$ 278,125,207	\$ 683,527,715	\$ 663,526,400

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2019, 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 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 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.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting.

Total assets increased \$35.2 million in 2019 as shown in table 1. Current and other assets increased \$23.1 million in 2019, while capital assets net, saw an increase of \$12.1 million. Total liabilities increased \$66.5 million primarily due to

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

an increase in pension and OPEB liabilities. Total deferred inflows of resources decreased \$14.8 million due to an increase in the and net pension and OPEB liabilities, as well as an increase in real estate tax receivables in 2019.

The significant increase in total deferred outflow of resources in 2019 was due to the difference between projected and actual earning on investments related to the County's net pension liability for OPERS. The net pension liability increase represents the County's proportionate share of the OPERS traditional and combined plan's unfunded benefits. As indicated above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability.

Governmental Activities: Total governmental assets increased \$37.4 million in 2019. Current and other assets were increased \$28.9 million due primarily to an increase in the overall cash and cash equivalents in governmental activities. Capital assets net, saw an increase of \$8.5 million due to asset acquisitions exceeding accumulated depreciation from capital projects. Total liabilities saw an increase of \$72.8 million due primarily to an increase in net pension liability and OPEB.

The County's governmental program expenses exceeded program revenues in 2019 by \$133 million, and with an infusion of \$145.3 million of general revenues. Program revenues supporting governmental activities increased overall during 2019 to \$148.5 million. Operating Grants, and Capital Grants increased in 2019, the amounts are as follows, \$8.3 million, \$2 million respectively. In 2019 there was a slight decrease in Charges for Service in the amount of \$.3 million. The increases in grant dollars are due to federal dollars from the Ohio Department of Transportation for road projects.

In addition, expenses increased \$13 million in 2019, with the largest areas of increase being in Legislative and Executive where this increase represents dollars contributed by the County for operations and where the County will not own the asset upon completion and maintenance costs for county roads, bridges and culverts, according to the modified approach for infrastructure.

General revenues increased \$2.7 million in 2019. Property Tax had the largest increase at \$2.6 million. In addition, grants and entitlements also saw an increase in 2019 while Sales Tax, Local Tax and Payments in Lieu of taxes saw decreases in 2019.

Table 2
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Revenues						
Program Revenues:						
Charges for Services	\$ 54,103,176	\$ 54,380,693	\$ 41,855,984	\$ 40,986,239	\$ 95,959,160	\$ 95,366,932
Operating Grants, Contributions and Interest	66,138,583	57,807,226	-	-	66,138,583	57,807,226
Capital Grants, Contributions and Interest	28,291,344	26,255,294	12,288,427	11,960,324	40,579,771	38,215,618
Program Revenues Subtotal	148,533,103	138,443,213	54,144,411	52,946,563	202,677,514	191,389,776
General Revenues:						
Property Taxes	65,250,389	62,654,658	-	-	65,250,389	62,654,658
Sales Taxes	41,709,699	42,499,196	-	-	41,709,699	42,499,196
Local Taxes	2,799,949	3,023,483	-	-	2,799,949	3,023,483
Payments in Lieu of Taxes	12,445,768	15,278,050	-	-	12,445,768	15,278,050
Grants and Entitlements Not Restricted to Specific Programs	10,008,708	9,129,540	-	-	10,008,708	9,129,540
Investment Earnings	8,336,679	6,836,645	-	-	8,336,679	6,836,645
Other	4,736,805	3,180,039	328,814	252,603	5,065,619	3,432,642
General Revenues Subtotal	145,287,997	142,601,611	328,814	252,603	145,616,811	142,854,214
Total Revenues	\$ 293,821,100	\$ 281,044,824	\$ 54,473,225	\$ 53,199,166	\$ 348,294,325	\$ 334,243,990

(Continued)

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

Table 2 (Continued)
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
Program Expenses						
General Government:						
Legislative and Executive	\$ 35,673,634	\$ 30,767,638	\$ -	\$ -	\$ 35,673,634	\$ 30,767,638
Legislative and Executive - Intergovernmental	10,296,587	9,761,951	-	-	10,296,587	9,761,951
Judicial	20,003,257	17,459,647	-	-	20,003,257	17,459,647
Public Safety	73,662,884	61,867,594	-	-	73,662,884	61,867,594
Public Works	24,270,803	23,138,837	-	-	24,270,803	23,138,837
Public Works - Intergovernmental	1,553,298	15,422,336	-	-	1,553,298	15,422,336
Health	45,757,661	42,888,317	-	-	45,757,661	42,888,317
Human Services	69,012,680	66,131,528	-	-	69,012,680	66,131,528
Conservation and Recreation	514,163	492,978	-	-	514,163	492,978
Interest and Fiscal Charges	1,287,297	1,009,861	-	-	1,287,297	1,009,861
Sewer	-	-	23,616,387	22,469,696	23,616,387	22,469,696
Water	-	-	22,644,359	25,106,631	22,644,359	25,106,631
Total Expenses	282,032,264	268,940,687	46,260,746	47,576,327	328,293,010	316,517,014
Change in Net Position	11,788,836	12,104,137	8,212,479	5,622,839	20,001,315	17,726,976
Net Position at Beginning of Year	385,401,193	373,297,056	278,125,207	272,502,368	663,526,400	645,799,424
Net Positions at End of Year	\$ 397,190,029	\$ 385,401,193	\$ 286,337,686	\$ 278,125,207	\$ 683,527,715	\$ 663,526,400

Business-Type Activities: The County's sewer and water operations constitute the business-type activities. In 2019, the Water and Sewer combined funds net position increased \$8.2 million from 2018.

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."

At year-end the governmental funds combined ending fund balance of \$233.5 million was higher than the same balance just one year ago, a \$30.2 million increase overall. Total governmental fund expenditures increased from \$267.1 million in 2018 to \$267.9 million in 2019.

The overall financial position for Butler County's operating fund, the General Fund, increased by \$12.3 million in 2019 primarily due to charges for service, and increased investment earnings. General Fund expenditures increased \$3.9 million in 2019 primarily due to public safety expenses for contracts and upgrades to the current dispatch services as well as juvenile detention center costs. Legislative and Executive and Judicial expenses increased slightly from 2018. Transfers out decreased \$0.8 million as the General Fund contributed money to other funds primarily for matching grant dollars.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

Mental Health and Addiction Recovery Services Board – This fund is being reported as a major fund due the grants and additional funding for mental health issues as well as addiction recovery services in 2019. This fund was not reported as a major fund in 2018.

The Butler County Developmental Disabilities (BCDD) Fund increased \$5.0 million as intergovernmental revenues increased in 2019.

The Job and Family Services/Children Services Agency Fund increased 3.0 million in 2019. This increase is attributed to the additional intergovernmental revenues received in 2019 and a reduction to expenditures in 2019. Revenues remained flat at \$41.9 million in 2019. Expenditures decreased in 2019 by .2 million in 2019.

The Residential Incentive Districts and Tax Incremental Financing Fund, revenues came in at \$12.4 million for 2019. Expenditures were \$9.5 million for 2019. The fund balance decrease in 2019 is in line with the decrease in payment in lieu of taxes.

Only a portion of the \$233.5 million fund balance in the governmental funds is available for spending in next year's budget. The funds that are not available to spend are referred to as restricted, committed and assigned fund balance, and at December 31, 2019, the restricted, committed, and assigned fund balances for the governmental funds had increased to \$160 million.

The nonspendable fund balance of \$4.4 million includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact such as prepaid items, materials and supplies inventory, loans receivable, trust funds and interfund loans. The assigned fund balance of \$3.0 million, consisting of encumbrances is intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed.

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 \$34.3 million in current assets at the end of 2019, which is principally comprised of \$31.2 million in equity in pooled cash and cash equivalents, as compared with current liabilities of \$4.4 million at year-end, leaving a \$29.9 million safety margin of working capital (current assets less current liabilities) for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2019 were \$19.9 million, while operating expenses were \$22.7 million resulting in an operating loss of \$2.8 million for 2019. In comparing 2019 to 2018, depreciation and amortization expense continues to be the largest category and, for 2019, at \$9.2 million, remaining fairly consistent. The next-largest category, personal services, comprising employees' salaries and fringe benefits, increased slightly in 2019 from \$6.3 million in 2018 to \$7.4 million. Contractual services increased slightly from \$3.6 million in 2018 to \$4.2 million in 2019, materials and supplies remained fairly consistent as well at \$1.3 million for 2019.

Water Fund: The Water Fund's current assets of \$24.3 million consisted largely of equity in pooled cash and cash equivalents at \$20.7 million. The current assets of \$24.3 million compared to current liabilities of \$5.8 million which leaves a safety margin of working capital of \$18.5 million for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2019 were \$22.0 million. Operating expenses were \$21.6 million resulting in operating income of \$.4 million for 2019. Contractual services made up the largest category of operating expenses at \$9.7 million for 2019. Depreciation and amortization expense decreased to \$7.8 million. Personal services, comprised of employees' salaries and fringe benefits, increased slightly to \$3.1 million in 2019. Overall net position increased \$5.0 million as expenses were short of revenues in 2019.

General Fund Budget Analysis

Several events influenced the budgetary process and actual results for the year of 2019. The General Fund's final 2019 appropriation budget, at \$96.4 million excluding other financing uses, was 7.7% higher than the original appropriation budget. The final budget included an additional \$2.4 million for legislative and executive and an additional \$3.7 million for public safety. The increases in budget were due primarily to unexpected maintenance items, legal fees, a telephone

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

system upgrade, the establishment of a centralized human resources department and negotiated salary and benefit increases. The remaining County General Fund final budget and actual items remained fairly consistent with original and final budget estimates.

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, infrastructure, water rights, water and sewer mains, and construction in progress. Butler County's total investment in capital assets for governmental and business-type activities amount to \$689 million as of December 31, 2019. Table 3 contains a summary of capital assets as of December 31, 2019, compared to assets owned by the County at year-end 2019.

Table 3
Butler County Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
Land and Easements	\$ 17,344,637	\$ 17,344,637	\$ 1,544,056	\$ 1,544,056	\$ 18,888,693	\$ 18,888,693
Land Improvements	9,116,811	9,706,815	519,129	667,755	9,635,940	10,374,570
Buildings and Improvements	50,825,942	54,220,251	71,163,504	72,634,409	121,989,446	126,854,660
Furniture, Fixtures and Equipment	41,038,857	34,044,457	25,679,878	21,417,826	66,718,735	55,462,283
Vehicles	3,828,764	3,528,334	824,478	298,612	4,653,242	3,826,946
Infrastructure	261,967,384	253,211,384	-	-	261,967,384	253,211,384
Water Rights	-	-	6,511,800	8,467,368	6,511,800	8,467,368
Water and Sewer Mains	-	-	178,440,396	178,348,283	178,440,396	178,348,283
Construction in Progress	3,452,128	7,068,326	16,737,157	14,372,715	20,189,285	21,441,041
Total	\$ 387,574,523	\$ 379,124,204	\$ 301,420,398	\$ 297,751,024	\$ 688,994,921	\$ 676,875,228

Significant capital asset activity occurring during 2019. 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 Governmental Accounting Standards Board 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 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 2019, the County budgeted \$16.6 million for roads, \$2.0 million for bridges and \$.2 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% 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 2019 was \$18.7 million and the most recent roadway system assessment (2017) indicates that 95% 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% of the structures have a General Appraisal rating of five (5 - Fair) or better. The County spent \$2.2 million in 2019 to maintain the bridges and the most recent

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

bridge system assessment (2017) indicates that 94.3% 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% of the culverts in a condition of two (2 - Fair) or better. The County spent \$.2 million in 2019 to maintain culverts and the most recent culvert system assessment (2017) indicates that 83% 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 106 for additional infrastructure information.

Long-Term Debt

At December 31, 2019, Butler County had a total of \$83.3 million (excluding premiums and discounts) in outstanding long-term debt, 21% lower than the prior year. Funded governmental activities accounted for \$24.4 million, while \$58.9 million helped fund business type activities. Governmental activities long-term debt dropped \$10.6 million due to scheduled maturities and the County's aggressive debt extinguishment plan. Business-type activities long-term debt decreased by \$11.2 million during 2019 due to the difference between scheduled maturity payments, as well as the refunding of various water debt issues. See Note 17 for additional debt disclosure related to refundings.

Table 4
Butler County Outstanding Long-Term Debt

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
General Obligation Bonds	\$ 20,109,000	\$ 27,530,000	\$ 3,162,420	\$ 4,044,290	\$ 23,271,420	\$ 31,574,290
General Obligation Notes	-	2,600,000	-	-	-	2,600,000
Special Assessment debt with Governmental Commitment	3,293,350	3,753,120	-	-	3,293,350	3,753,120
Long-term Loans	1,030,592	1,154,880	24,720,917	26,274,764	25,751,509	27,429,644
Revenue Bonds	-	-	16,124,070	23,133,300	16,124,070	23,133,300
Water Judgment Bonds	-	-	14,900,000	16,610,000	14,900,000	16,610,000
Capital Leases	-	-	-	-	-	-
Total	\$ 24,432,942	\$ 35,038,000	\$ 58,907,407	\$ 70,062,354	\$ 83,340,349	\$ 105,100,354

The County's long-term debt consisted of \$41.5 million in obligations backed by the full faith and credit of Butler County, including \$23.3 million in general obligation bonds, \$14.9 million in water judgment bonds, and \$3.3 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 \$30.2 million of the total outstanding debt represent bonds secured by specified revenue sources, including water and sewer revenues, and sales tax 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, 2019 was \$205.0 million and the legal debt margin (debt limit minus net debt) was \$200.2 million. The County's unvoted direct debt limit was \$82.6 million and the unvoted direct debt margin was \$77.8 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.

BUTLER COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2019
(Unaudited)

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's general obligation bond issues are rated at Aa1 and the sales tax bonds are Aa2 by Moody's Investors Services. The water and sewer district currently maintains a credit rating from Moody's of Aa3.

Besides the long-term bonds outstanding, the County also is liable for other long-term obligations in the form of claims payable, compensated absences payable and long term contracts payable. Claims payable at year-end was \$4.2 million representing outstanding workers' compensation and health insurance claims against the County. Compensated absences payable at year-end was \$9.7 million for governmental activities and \$0.6 million for business-type activities. The total liability for claims, and compensated absences payable for governmental and business-type activities was \$14.5 million at December 31, 2019.

Contracts payable represent long term agreements for the payment of bonds issued by the Butler County Transportation Improvement District, Liberty Community Authority, and the Butler County Port 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 2019 for these contracts is \$35.4 million. Additional information about the County's long-term obligations can be found in Note 17 to the financial statements.

Economic and Other Potentially Significant Matters

In 2019, development around the Liberty Way I-75 interchange continues to focus on the expansive Liberty Center and medical service providers within Butler County. Christ Hospital Medical Center-Liberty Twp. was completed in 2019 and sits just across I-75 from Cincinnati Children's Liberty Campus and just up the road from West Chester Hospital.

Also planned for the area is a Tri-Health medical center, a project set to be developed just across the street in West Chester Twp. That development is expected to include a mixed-use of medical buildings, a four-story hotel and various retail components on 57 acres along Cox Road just north of Liberty Way.

In 2019, the County made payments to the Series C bonds that were pledged for the Liberty Center project as well as the OWDA obligations. These payments are part of a secondary pledge that the County had agreed to in the contract. This pledge would kick in if the LCA revenues fell short. The County brought on an additional \$2,223,460 in LCA obligations in 2019, based on the fiscal reliance of the County's secondary pledge. See NOTE 17 for additional disclosure.

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, 2019

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 236,075,348	\$ 57,352,651	\$ 293,427,999	\$ 3,483,787
Cash and Cash Equivalents:				
In Segregated Accounts	5,139	500	5,639	-
With Fiscal Agents	1,801,958	-	1,801,958	1,565,539
Accounts Receivable	776,985	5,926,774	6,703,759	-
Facility Charges Receivable	-	-	-	83,636
Due from Other Governments	34,532,811	-	34,532,811	119,788
Accrued Interest Receivable	1,663,585	-	1,663,585	-
Prepaid Items	1,930,085	106,148	2,036,233	20,672
Internal Balances	(63,044)	63,044	-	-
Materials and Supplies Inventory	1,330,248	239,028	1,569,276	-
Property Taxes Receivable	72,811,302	-	72,811,302	-
Sales Tax Receivable	7,758,537	-	7,758,537	-
Other Local Taxes Receivable	612,124	-	612,124	-
Payments in Lieu of Taxes Receivable	13,425,334	-	13,425,334	-
Loans Receivable	572,093	-	572,093	-
Special Assessments Receivable	7,074,847	404,863	7,479,710	-
Receivables from Conduit Debt Receipts	-	-	-	155,225,337
Assets Held for Resale	-	-	-	585,336
Net Pension Asset	694,828	54,042	748,870	-
Capital Assets:				
Nondepreciable Capital Assets	282,764,149	18,281,213	301,045,362	2,333,662
Depreciable Capital Assets, net	104,810,374	283,139,185	387,949,559	37,422,952
Total Assets	768,576,703	365,567,448	1,134,144,151	200,840,709
Deferred Outflows of Resources				
Deferred Charge on Refunding	284,623	429,899	714,522	-
Pension	51,152,082	3,978,494	55,130,576	-
OPEB	6,768,809	526,464	7,295,273	-
Total Deferred Outflows of Resources	58,205,514	4,934,857	63,140,371	-
Liabilities				
Accounts Payable	1,006,290	490,026	1,496,316	14,886
Contracts Payable	6,164,279	981,686	7,145,965	-
Accrued Wages and Benefits	3,344,363	202,199	3,546,562	-
Due to Other Governments	824,400	813,639	1,638,039	-
Due to Developer-Noncurrent	-	-	-	1,416,115
Matured Bonds Payable	13,250	-	13,250	-
Matured Interest Payable	5,543	-	5,543	-
Accrued Interest Payable	261,193	415,584	676,777	233,131
Notes Payable	4,415,000	-	4,415,000	-
Refundable Deposits	-	135,485	135,485	-
Unearned Revenue	-	-	-	72,620
Long-Term Liabilities:				
Due Within One Year	15,405,934	7,259,550	22,665,484	893,894
Due In More Than One Year:				
Net Pension Liability (See Note 12)	170,632,436	13,271,410	183,903,846	-
Net OPEB Liability (See Note 13)	80,400,398	6,253,366	86,653,764	-
Other Amounts	59,308,604	54,105,577	113,414,181	189,418,104
Total Liabilities	341,781,690	83,928,522	425,710,212	192,048,750
Deferred Inflows of Resources				
Deferred Charge on Refunding	68,412	-	68,412	-
Property Taxes not Levied to Finance Current Year Operations	71,347,976	-	71,347,976	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	13,358,556	-	13,358,556	-
Pension	2,717,583	211,366	2,928,949	-
OPEB	317,971	24,731	342,702	-
Total Deferred Inflows of Resources	87,810,498	236,097	88,046,595	-
Net Position				
Net Investment in Capital Assets	374,395,156	241,107,066	615,502,222	10,324,124
Restricted for:				
Capital Outlay	1,254,975	-	1,254,975	-
Debt Service	3,905,770	-	3,905,770	-
Replacement and Improvement	-	5,300,000	5,300,000	-
Mental Health and Addiction Recovery Services	22,150,146	-	22,150,146	-
Developmental Disabilities	41,067,736	-	41,067,736	-
Nonexpendable	998,207	-	998,207	-
Expendable	90,658	-	90,658	-
Job and Family/Children Services Agency	21,829,418	-	21,829,418	-
Elderly Services Levy	11,046,392	-	11,046,392	-
Motor Vehicle	19,779,261	-	19,779,261	-
All Other Public Works	16,931,407	-	16,931,407	-
Other Purposes	16,720,396	-	16,720,396	-
Unrestricted (Deficit)	(132,979,493)	39,930,620	(93,048,873)	(1,532,165)
Total Net Position	\$ 397,190,029	\$ 286,337,686	\$ 683,527,715	\$ 8,791,959

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues		
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest
Governmental Activities			
General Government:			
Legislative and Executive	\$ 35,673,634	\$ 22,814,284	\$ -
Legislative and Executive - Intergovernmental	10,296,587	-	-
Judicial	20,003,257	5,324,439	2,602,025
Public Safety	73,662,884	19,416,840	6,281,161
Public Works	24,270,803	1,496,573	5,140,012
Public Works - Intergovernmental	1,553,298	-	-
Health	45,757,661	89,543	18,565,831
Human Services	69,012,680	4,857,216	33,549,554
Conservation and Recreation	514,163	104,281	-
Interest and Fiscal Charges	1,287,297	-	-
Total Governmental Activities	282,032,264	54,103,176	66,138,583
Business-Type Activities			
Sewer	23,616,387	19,852,465	-
Water	22,644,359	22,003,519	-
Total Business-Type Activities	46,260,746	41,855,984	-
Total Primary Government	\$ 328,293,010	\$ 95,959,160	\$ 66,138,583
Component Units	\$ 5,859,059	\$ 2,170,526	\$ 3,248,390

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 (Restated)

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	
\$ 3,305,231	\$ (9,554,119)	\$ -	\$ (9,554,119)	\$ -
-	(10,296,587)	-	(10,296,587)	-
-	(12,076,793)	-	(12,076,793)	-
-	(47,964,883)	-	(47,964,883)	-
24,986,113	7,351,895	-	7,351,895	-
-	(1,553,298)	-	(1,553,298)	-
-	(27,102,287)	-	(27,102,287)	-
-	(30,605,910)	-	(30,605,910)	-
-	(409,882)	-	(409,882)	-
-	(1,287,297)	-	(1,287,297)	-
28,291,344	(133,499,161)	-	(133,499,161)	-
6,673,322	-	2,909,400	2,909,400	-
5,615,105	-	4,974,265	4,974,265	-
12,288,427	-	7,883,665	7,883,665	-
<u>\$ 40,579,771</u>	<u>(133,499,161)</u>	<u>7,883,665</u>	<u>(125,615,496)</u>	<u>-</u>
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(440,143)</u>
	14,280,338	-	14,280,338	-
	8,910,762	-	8,910,762	-
	19,195,242	-	19,195,242	-
	13,856,998	-	13,856,998	-
	9,007,049	-	9,007,049	-
	41,709,699	-	41,709,699	-
	2,799,949	-	2,799,949	-
	12,445,768	-	12,445,768	-
	10,008,708	-	10,008,708	-
	8,336,679	-	8,336,679	-
	4,736,805	328,814	5,065,619	354,879
	<u>145,287,997</u>	<u>328,814</u>	<u>145,616,811</u>	<u>354,879</u>
	11,788,836	8,212,479	20,001,315	(85,264)
	<u>385,401,193</u>	<u>278,125,207</u>	<u>663,526,400</u>	<u>8,877,223</u>
	<u>\$ 397,190,029</u>	<u>\$ 286,337,686</u>	<u>\$ 683,527,715</u>	<u>\$ 8,791,959</u>

Butler County, Ohio
Balance Sheet
Governmental Funds
December 31, 2019

	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	\$ 71,175,324	\$ 18,776,583	\$ 38,557,375	\$ 14,334,313
Cash and Cash Equivalents:				
In Segregated Accounts	1,599	-	-	-
With Fiscal Agents	-	-	830,427	-
Receivables:				
Property Taxes	15,923,032	9,962,873	21,438,283	15,451,821
Sales Taxes	7,758,537	-	-	-
Other Local Taxes	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Accounts	240,648	-	-	-
Due from Other Governments	7,722,671	3,740,167	2,520,801	10,263,776
Accrued Interest	1,663,585	-	-	-
Special Assessments	-	-	-	-
Loans	74,422	-	-	-
Due from Other Funds	125,586	12,400	83,788	131,125
Prepaid Items	387,476	50,000	93,007	19,820
Materials and Supplies Inventory	139,520	2,110	22,059	11,124
Advances to Other Funds	821,525	-	-	-
Total Assets	\$ 106,033,925	\$ 32,544,133	\$ 63,545,740	\$ 40,211,979
Liabilities				
Accounts Payable	\$ 687,559	\$ 4,935	\$ 125,583	\$ 32,471
Contracts Payable	782,391	288,140	389,611	1,231,963
Accrued Wages and Benefits Payable	1,680,428	37,831	266,988	416,714
Due to Other Funds	531,610	-	-	6,636
Due to Other Governments	290,727	183,280	57,428	241,209
Advances from Other Funds	-	-	-	-
Matured Bonds Payable	-	-	-	-
Matured Interest Payable	-	-	-	-
Accrued Interest Payable	-	-	-	-
Notes Payable	-	-	-	-
Total Liabilities	3,972,715	514,186	839,610	1,928,993
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	15,633,980	9,737,051	20,986,639	15,150,725
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Unavailable Revenue	10,937,800	3,683,421	2,972,445	7,045,075
Total Deferred Inflows of Resources	26,571,780	13,420,472	23,959,084	22,195,800
Fund Balances				
Nonspendable	1,422,943	52,110	115,066	30,944
Restricted	-	18,557,365	38,631,980	16,056,242
Assigned	3,036,680	-	-	-
Unassigned (Deficit)	71,029,807	-	-	-
Total Fund Balances	75,489,430	18,609,475	38,747,046	16,087,186
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 106,033,925	\$ 32,544,133	\$ 63,545,740	\$ 40,211,979

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	Non Major Governmental Funds	Total Governmental Funds
\$ 17,032,436	\$ 70,282,296	\$ 230,158,327
-	3,540	5,139
-	635,767	1,466,194
-	10,035,293	72,811,302
-	-	7,758,537
-	612,124	612,124
13,425,334	-	13,425,334
-	499,352	740,000
-	10,285,396	34,532,811
-	-	1,663,585
-	7,074,847	7,074,847
-	497,671	572,093
-	237,818	590,717
-	135,717	686,020
-	1,155,435	1,330,248
-	-	821,525
<u>\$ 30,457,770</u>	<u>\$ 101,455,256</u>	<u>\$ 374,248,803</u>
\$ -	\$ 155,742	\$ 1,006,290
-	3,467,881	6,159,986
-	935,360	3,337,321
-	117,904	656,150
-	51,756	824,400
-	821,525	821,525
-	13,250	13,250
-	5,543	5,543
-	88,416	88,416
-	4,415,000	4,415,000
<u>-</u>	<u>10,072,377</u>	<u>17,327,881</u>
-	9,839,581	71,347,976
13,358,556	-	13,358,556
66,778	14,023,141	38,728,660
<u>13,425,334</u>	<u>23,862,722</u>	<u>123,435,192</u>
-	2,787,030	4,408,093
17,032,436	66,628,155	156,906,178
-	-	3,036,680
<u>-</u>	<u>(1,895,028)</u>	<u>69,134,779</u>
17,032,436	67,520,157	233,485,730
<u>\$ 30,457,770</u>	<u>\$ 101,455,256</u>	<u>\$ 374,248,803</u>

This Page is Intentionally Left Blank.

Butler County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2019

Total Governmental Fund Balances \$233,485,730

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. These assets consist of:

Land	17,344,637	
Infrastructure	261,967,384	
Construction in progress	3,452,128	
Depreciable capital assets	245,152,672	
Accumulated depreciation	<u>(140,342,298)</u>	
Total capital assets		387,574,523

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. 3,323,176

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	1,463,326	
Delinquent Revenue in Lieu of Taxes	66,778	
Sales Taxes	4,022,149	
Special Assessments	7,074,847	
Due From Other Governments	23,509,942	
Charges for Services	936,968	
Interest Revenue	1,331,843	
Other	<u>322,807</u>	
Total		38,728,660

Deferred Outflows/Inflows of Resources represent deferred charges on refundings which do not provide current financial resources and therefore are not reported in the funds.

Deferred Loss	284,623	
Deferred Gain	<u>(68,412)</u>	
		216,211

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	694,828	
Deferred Outflows - Pension	51,152,082	
Deferred Outflows - OPEB	6,768,809	
Deferred Inflows - Pension	(2,717,583)	
Deferred Inflows - OPEB	(317,971)	
Net Pension Liability	(170,632,436)	
Net OPEB Liability	<u>(80,400,398)</u>	
		(195,452,669)

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	(172,777)	
Bonds	(24,444,344)	
Loans	(1,030,592)	
Long Term Contracts Payable	(35,377,272)	
Compensated absences	<u>(9,660,617)</u>	
Total		<u>(70,685,602)</u>

Net Position of Governmental Activities \$397,190,029

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2019

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
Revenues				
Property Taxes	\$ 14,310,898	\$ 8,934,637	\$ 19,242,991	\$ 13,888,831
Sales Taxes	44,938,413	-	-	-
Other Local Taxes	-	-	-	-
Charges for Services	28,297,000	81,329	8,214	-
Licenses and Permits	2,710,874	-	-	-
Fines and Forfeitures	1,069,981	-	-	-
Intergovernmental	12,901,999	7,285,372	10,456,416	27,385,051
Special Assessments	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Investment Earnings	7,092,109	-	-	-
Other	1,330,734	133,994	89,037	597,400
Total Revenues	112,652,008	16,435,332	29,796,658	41,871,282
Expenditures				
Current:				
General Government:				
Legislative and Executive	23,991,723	-	-	-
Legislative and Executive - Intergovernmental	-	-	-	-
Judicial	13,626,975	-	-	-
Public Safety	45,468,777	-	-	-
Public Works	229,505	-	-	-
Public Works - Intergovernmental	-	-	-	-
Health	812,320	16,303,351	24,752,456	-
Human Services	2,237,825	-	-	39,680,930
Conservation and Recreation	393,550	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Expenditures	86,760,675	16,303,351	24,752,456	39,680,930
Excess of Revenues Over (Under) Expenditures	25,891,333	131,981	5,044,202	2,190,352
Other Financing Sources (Uses):				
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers - In	-	110,000	-	858,224
Transfers - Out	(13,628,112)	-	-	-
Total Other Financing Sources (Uses)	(13,628,112)	110,000	-	858,224
Net Change in Fund Balance	12,263,221	241,981	5,044,202	3,048,576
Fund Balances at Beginning of Year	63,226,209	18,367,494	33,702,844	13,038,610
Fund Balances at End of Year	\$ 75,489,430	\$ 18,609,475	\$ 38,747,046	\$ 16,087,186

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	Non Major Governmental Funds	Total Governmental Funds
\$ -	\$ 9,027,741	\$ 65,405,098
-	-	44,938,413
-	2,789,970	2,789,970
-	20,267,442	48,653,985
-	928,590	3,639,464
-	897,355	1,967,336
-	45,507,481	103,536,319
-	1,828,655	1,828,655
12,443,398	-	12,443,398
-	1,007,362	8,099,471
-	2,585,640	4,736,805
12,443,398	84,840,236	298,038,914
-	4,408,985	28,400,708
9,466,575	-	9,466,575
-	2,814,240	16,441,215
-	11,790,144	57,258,921
-	23,487,254	23,716,759
-	1,553,298	1,553,298
-	4,900	41,873,027
-	20,460,123	62,378,878
-	120,613	514,163
-	14,150,083	14,150,083
-	9,899,058	9,899,058
-	1,514,953	1,514,953
-	725,000	725,000
9,466,575	90,928,651	267,892,638
2,976,823	(6,088,415)	30,146,276
-	634,000	634,000
-	(624,750)	(624,750)
-	16,041,350	17,009,574
(3,381,462)	-	(17,009,574)
(3,381,462)	16,050,600	9,250
(404,639)	9,962,185	30,155,526
17,437,075	57,557,972	203,330,204
\$ 17,032,436	\$ 67,520,157	\$ 233,485,730

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, 2019

Net Change in Fund Balances - Total Governmental Funds \$30,155,526

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	17,351,108	
Current Year Depreciation	<u>(8,900,789)</u>	8,450,319

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	(154,709)	
Sales Taxes	(3,228,714)	
Payment in Lieu of Taxes	2,370	
Due From Other Governments	(662,471)	
Other Local Taxes	9,979	
Special Assessments	(215,474)	
Charges for Services	(206,003)	
Interest Revenue	<u>237,208</u>	(4,217,814)

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	6,715,000	
Notes principal retirement	2,600,000	
Special assessment principal retirement	459,770	
Payment to Refunded Bond Escrow Agent	1,349,750	
Loan principal retirement	<u>124,288</u>	
Total long-term debt repayment		11,248,808

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	17,899	
Amortization of Gain/Loss on Refunding	(105,886)	
Amortization of Bond Premiums/Discounts	<u>315,643</u>	
Total		227,656

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		(634,000)
----------------	--	-----------

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.

Pension	12,407,780	
OPEB	<u>113,563</u>	
Total		12,521,343

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	(37,844,891)	
OPEB	<u>(7,475,754)</u>	
Total		(45,320,645)

Some items reported in the statement of activities do not require the expenditures in governmental funds. These activities consist of:

Compensated Absences	(803,101)	
Long Term Contracts Payable	<u>(830,012)</u>	
		(1,633,113)

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.

990,756

Change in Net Position of Governmental Activities		<u>\$11,788,836</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,104,000	\$ 13,104,000	\$ 14,417,342	\$ 1,313,342
Sales Taxes	43,094,709	43,146,381	44,760,686	1,614,305
Charges for Services	25,715,631	25,680,674	28,981,153	3,300,479
Licenses and Permits	2,513,050	2,513,050	2,710,874	197,824
Fines and Forfeitures	1,148,300	1,148,300	1,064,850	(83,450)
Intergovernmental	10,578,701	10,511,497	12,984,125	2,472,628
Interest	4,900,000	4,900,000	7,002,243	2,102,243
Other	504,190	545,550	1,965,083	1,419,533
Total Revenues	101,558,581	101,549,452	113,886,356	12,336,904
Expenditures:				
Current:				
General Government:				
Legislative and Executive	27,504,044	29,895,640	27,773,280	2,122,360
Judicial	14,418,648	14,644,927	14,085,625	559,302
Public Safety	43,275,512	47,030,711	46,438,282	592,429
Public Works	242,169	242,169	228,665	13,504
Health	758,500	978,623	925,136	53,487
Human Services	2,949,423	3,167,011	2,583,567	583,444
Conservation and Recreation	395,816	400,293	393,555	6,738
Total Expenditures	89,544,112	96,359,374	92,428,110	3,931,264
Excess of Revenues Over Expenditures	12,014,469	5,190,078	21,458,246	16,268,168
Other Financing Sources (Uses):				
Other Financing Sources	2,885,671	2,885,671	3,107,541	221,870
Advances - In	-	-	2,031,441	2,031,441
Advances - Out	-	-	(300,000)	(300,000)
Transfers - Out	(14,857,031)	(13,703,758)	(13,628,112)	75,646
Total Other Financing Sources (Uses)	(11,971,360)	(10,818,087)	(8,789,130)	2,028,957
Net Change in Fund Balance	43,109	(5,628,009)	12,669,116	18,297,125
Fund Balance at Beginning of Year	52,735,539	52,735,539	52,735,539	-
Prior Year Encumbrances Appropriated	3,036,680	3,036,680	3,036,680	-
Fund Balance at End of Year	\$ 55,815,328	\$ 50,144,210	\$ 68,441,335	\$ 18,297,125

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
For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 8,999,102	\$ (510,698)
Charges for Services	73,080	73,080	81,329	8,249
Intergovernmental	5,331,953	5,467,760	7,475,868	2,008,108
Other	1,990	2,240	121,594	119,354
Total Revenues	<u>14,916,823</u>	<u>15,052,880</u>	<u>16,677,893</u>	<u>1,625,013</u>
Expenditures:				
Current:				
Health	<u>17,598,318</u>	<u>19,300,468</u>	<u>17,330,045</u>	<u>1,970,423</u>
Excess of Revenues Over(Under)Expenditures	<u>(2,681,495)</u>	<u>(4,247,588)</u>	<u>(652,152)</u>	<u>3,595,436</u>
Other Financing Sources:				
Other Financing Sources	-	-	141,052	141,052
Transfers - In	<u>110,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Total Other Financing Sources	<u>110,000</u>	<u>110,000</u>	<u>251,052</u>	<u>141,052</u>
Net Change in Fund Balance	(2,571,495)	(4,137,588)	(401,100)	3,736,488
Fund Balance at Beginning of Year	17,114,276	17,114,276	17,114,276	-
Prior Year Encumbrances Appropriated	540,507	540,507	540,507	-
Fund Balance at End of Year	<u>\$ 15,083,288</u>	<u>\$ 13,517,195</u>	<u>\$ 17,253,683</u>	<u>\$ 3,736,488</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 19,038,110	\$ 19,038,110	\$ 19,382,089	\$ 343,979
Charges for Services	5,000	5,000	8,524	3,524
Intergovernmental	7,281,242	7,421,698	9,274,451	1,852,753
Other	-	-	5,249	5,249
Total Revenues	<u>26,324,352</u>	<u>26,464,808</u>	<u>28,670,313</u>	<u>2,205,505</u>
Expenditures:				
Current:				
Health	<u>28,096,121</u>	<u>28,735,081</u>	<u>26,209,426</u>	<u>2,525,655</u>
Excess of Revenues Over(Under)Expenditures	<u>(1,771,769)</u>	<u>(2,270,273)</u>	<u>2,460,887</u>	<u>4,731,160</u>
Other Financing Sources:				
Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>140,458</u>	<u>90,458</u>
Net Change in Fund Balance	(1,721,769)	(2,220,273)	2,601,345	4,821,618
Fund Balance at Beginning of Year	32,628,506	32,628,506	32,628,506	-
Prior Year Encumbrances Appropriated	<u>540,769</u>	<u>540,769</u>	<u>540,769</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 31,447,506</u>	<u>\$ 30,949,002</u>	<u>\$ 35,770,620</u>	<u>\$ 4,821,618</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,500,000	\$ 13,500,000	\$ 13,991,791	\$ 491,791
Intergovernmental	27,071,502	24,856,502	27,587,648	2,731,146
Other	378,659	378,659	466,275	87,616
Total Revenues	<u>40,950,161</u>	<u>38,735,161</u>	<u>42,045,714</u>	<u>3,310,553</u>
Expenditures:				
Current:				
Human Services	45,578,652	42,929,170	42,815,454	113,716
Excess of Revenues Over (Under) Expenditures	<u>(4,628,491)</u>	<u>(4,194,009)</u>	<u>(769,740)</u>	<u>3,424,269</u>
Other Financing Sources:				
Other Financing Sources	464,000	464,000	535,863	71,863
Transfers - In	871,238	871,238	858,224	(13,014)
Total Other Financing Sources	<u>1,335,238</u>	<u>1,335,238</u>	<u>1,394,087</u>	<u>58,849</u>
Net Change in Fund Balance	(3,293,253)	(2,858,771)	624,347	3,483,118
Fund Balance at Beginning of Year	8,950,006	8,950,006	8,950,006	-
Prior Year Encumbrances Appropriated	2,269,295	2,269,295	2,269,295	-
Fund Balance at End of Year	<u>\$ 7,926,048</u>	<u>\$ 8,360,530</u>	<u>\$ 11,843,648</u>	<u>\$ 3,483,118</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 14,865,000	\$ 12,386,248	\$ 12,443,398	\$ 57,150
Total Revenues	<u>14,865,000</u>	<u>12,386,248</u>	<u>12,443,398</u>	<u>57,150</u>
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental	<u>14,050,111</u>	<u>15,426,638</u>	<u>13,217,990</u>	<u>2,208,648</u>
Excess of Revenues Over (Under) Expenditures	<u>814,889</u>	<u>(3,040,390)</u>	<u>(774,592)</u>	<u>2,265,798</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,000,000	2,000,000	3,390,682	1,390,682
Transfers - Out	(2,930,952)	(3,389,091)	(3,381,462)	7,629
Total Other Financing Sources (Uses)	<u>(930,952)</u>	<u>(1,389,091)</u>	<u>9,220</u>	<u>1,398,311</u>
Net Change in Fund Balance	(116,063)	(4,429,481)	(765,372)	3,664,109
Fund Balance at Beginning of Year	17,407,449	17,407,449	17,407,449	-
Prior Year Encumbrances Appropriated	33,709	33,709	33,709	-
Fund Balance at End of Year	<u>\$ 17,325,095</u>	<u>\$ 13,011,677</u>	<u>\$ 16,675,786</u>	<u>\$ 3,664,109</u>

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2019

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 31,207,082	\$ 20,710,084	\$ 51,917,166	\$ 5,917,021
Cash and Cash Equivalents in Segregated Accounts	250	250	500	-
Cash and Cash Equivalents with Fiscal Agent	-	-	-	335,764
Receivables:				
Accounts	2,583,472	3,343,302	5,926,774	36,985
Special Assessments	336,031	68,832	404,863	-
Due from Other Funds	44,360	19,730	64,090	2,389
Prepaid Items	64,846	41,302	106,148	1,244,065
Materials and Supplies Inventory	124,857	114,171	239,028	-
Total Current Assets	34,360,898	24,297,671	58,658,569	7,536,224
Noncurrent Assets				
Net Pension Asset	38,602	15,440	54,042	-
Non-Depreciable Capital Assets	12,106,134	6,175,079	18,281,213	-
Depreciable Capital Assets	178,277,696	104,861,489	283,139,185	-
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	4,000,000	1,435,485	5,435,485	-
Total Noncurrent Assets	194,422,432	112,487,493	306,909,925	-
Total Assets	228,783,330	136,785,164	365,568,494	7,536,224
Deferred Outflows of Resources				
Deferred Charges on Refunding	96,676	333,223	429,899	-
Pension	2,841,781	1,136,713	3,978,494	-
OPEB	376,045	150,419	526,464	-
Total Deferred Outflows of Resources	3,314,502	1,620,355	4,934,857	-
Liabilities				
Current Liabilities				
Accounts Payable	371,765	118,261	490,026	-
Contracts Payable	505,198	476,488	981,686	4,293
Accrued Wages and Benefits Payable	138,089	64,110	202,199	7,042
Due to Other Funds	628	418	1,046	-
Due to Other Governments	156,345	657,294	813,639	-
Accrued Interest Payable	326,722	88,862	415,584	-
General Obligation Bonds Payable	62,244	-	62,244	-
Revenue Bonds Payable	1,795,810	1,800,000	3,595,810	-
Judgement Bonds Payable	-	1,780,000	1,780,000	-
Loans Payable	901,447	700,526	1,601,973	-
Claims Payable	-	-	-	3,452,653
Compensated Absences Payable	150,950	68,573	219,523	4,724
Total Current Liabilities	4,409,198	5,754,532	10,163,730	3,468,712
Noncurrent Liabilities				
Refundable Deposits	-	135,485	135,485	-
Claims Payable	-	-	-	729,747
Compensated Absences Payable	302,148	100,225	402,373	14,589
General Obligation Bonds Payable	3,100,176	-	3,100,176	-
Revenue Bonds Payable	7,677,648	6,301,701	13,979,349	-
Judgement Bonds Payable	-	13,504,735	13,504,735	-
Loans Payable	15,347,057	7,771,887	23,118,944	-
Net Pension Liability	9,479,577	3,791,833	13,271,410	-
Net OPEB Liability	4,466,689	1,786,677	6,253,366	-
Total Noncurrent Liabilities	40,373,295	33,392,543	73,765,838	744,336
Total Liabilities	44,782,493	39,147,075	83,929,568	4,213,048
Deferred Inflows of Resources				
Pension	150,977	60,389	211,366	-
OPEB	17,665	7,066	24,731	-
Total Deferred Inflows of Resources	168,642	67,455	236,097	-
Net Position				
Net Investment in Capital Assets	161,596,124	79,510,942	241,107,066	-
Restricted for:				
Replacement and Improvement	4,000,000	1,300,000	5,300,000	-
Unrestricted	21,550,573	18,380,047	39,930,620	3,323,176
Total Net Position	\$ 187,146,697	\$ 99,190,989	\$ 286,337,686	\$ 3,323,176

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, 2019

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues:				
Charges for Services	\$ 19,852,465	\$ 22,003,519	\$ 41,855,984	\$ 24,656,332
Other Operating Revenues	82,754	3,897	86,651	221,104
Total Operating Revenues	19,935,219	22,007,416	41,942,635	24,877,436
Operating Expenses:				
Personal Services	7,390,070	3,126,976	10,517,046	263,686
Contractual Services	4,277,368	9,764,601	14,041,969	4,890,564
Claims and Judgments	-	-	-	18,738,257
Materials and Supplies	1,334,571	540,928	1,875,499	5,021
Depreciation and Amortization Expense	9,210,815	7,806,774	17,017,589	-
Other	477,432	359,033	836,465	-
Total Operating Expenses	22,690,256	21,598,312	44,288,568	23,897,528
Operating Income (Loss)	(2,755,037)	409,104	(2,345,933)	979,908
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	117,495	124,668	242,163	-
Investment Earnings	-	-	-	10,848
Interest and Fiscal Charges	(926,131)	(1,046,047)	(1,972,178)	-
Total Non-Operating Revenues (Expenses)	(808,636)	(921,379)	(1,730,015)	10,848
Income (Loss) Before Contributions	(3,563,673)	(512,275)	(4,075,948)	990,756
Capital Contributions	6,673,322	5,615,105	12,288,427	-
Change in Net Position	3,109,649	5,102,830	8,212,479	990,756
Net Position at Beginning of Year	184,037,048	94,088,159	278,125,207	2,332,420
Net Position at End of Year	\$ 187,146,697	\$ 99,190,989	\$ 286,337,686	\$ 3,323,176

See accompanying notes to the basic financial statements

Butler County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

	<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	\$ 19,865,320	\$ 22,150,537	\$ 42,015,857	\$ -
Cash Received from Other Operating Sources	-	-	-	785,869
Cash Paid to Suppliers	(6,751,141)	(11,034,871)	(17,786,012)	(4,938,054)
Cash Paid to Employees	(5,637,939)	(2,500,322)	(8,138,261)	(272,757)
Cash Received from Interfund Services Provided	-	-	-	24,656,332
Other Operating Revenues	82,754	3,897	86,651	-
Other Operating Expenses	-	-	-	-
Other Non-Operating Revenues	73,135	104,938	178,073	-
Cash Paid for Claims	-	-	-	(19,671,067)
Net Cash Provided by Operating Activities	<u>7,632,129</u>	<u>8,724,179</u>	<u>16,356,308</u>	<u>560,323</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Principal Paid on Loans	(873,811)	(680,036)	(1,553,847)	-
Interest Paid on Loans	(495,532)	(145,784)	(641,316)	-
Interest Paid on General Obligation Bonds	(139,819)	(32,800)	(172,619)	-
Principal Paid on General Obligation Bonds	(59,425)	(822,445)	(881,870)	-
Interest and Fiscal Charges on Revenue Bonds	(479,887)	(351,549)	(831,436)	-
Principal Paid on Revenue Bonds	(5,194,230)	(1,815,000)	(7,009,230)	-
Interest Paid on Judgement Bonds	-	(800,525)	(800,525)	-
Principal Paid on Judgement Bonds	-	(1,710,000)	(1,710,000)	-
Acquisition and Construction of Capital Assets	(11,240,143)	(5,307,816)	(16,547,959)	-
Cash Received from Special Assessments	45,991	43,356	89,347	-
Capital Contributions by Other Governments - Capital Grants	-	999,612	999,612	-
Capital Contributions by Customers	4,144,975	2,591,458	6,736,433	-
Net Cash Used for Capital and Related Financing Activities	<u>(14,291,881)</u>	<u>(8,031,529)</u>	<u>(22,323,410)</u>	<u>-</u>
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	-	10,848
Net Increase(decrease) in Cash and Cash Equivalents	(6,659,752)	692,650	(5,967,102)	571,171
Cash and Cash Equivalents at Beginning of Year	<u>41,867,084</u>	<u>21,453,169</u>	<u>63,320,253</u>	<u>5,681,614</u>
Cash and Cash Equivalents at End of Year	<u>\$ 35,207,332</u>	<u>\$ 22,145,819</u>	<u>\$ 57,353,151</u>	<u>\$ 6,252,785</u>

(continued)

Butler County
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019 (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)	\$ (2,755,037)	\$ 409,104	\$ (2,345,933)	\$ 979,908
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation and Amortization	9,210,815	7,806,774	17,017,589	-
Other Non-Operating Revenues	117,495	124,668	242,163	-
<u>(Increase)Decrease in Assets</u>				
Accounts Receivable	12,855	147,018	159,873	567,154
Due from Other Funds	(44,360)	(19,730)	(64,090)	(2,389)
Prepaid Items	25,600	42,787	68,387	(34,068)
Deferred Outflows Pension	2,075,150	830,060	2,905,210	-
Deferred Outflows OPEB	244,670	97,868	342,538	-
Net Pension Asset	(11,594)	(4,637)	(16,231)	-
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	248,611	61,423	310,034	-
Contracts Payable	(1,005,511)	174,904	(830,607)	(8,401)
Accrued Wages and Benefits Payable	6,781	4,815	11,596	872
Compensated Absences Payable	(83,727)	(109,793)	(193,520)	(9,943)
Due to Other Funds	1	-	1	-
Due to Other Governments	69,529	(649,423)	(579,894)	-
Deferred Inflows Pension	(633,202)	(253,282)	(886,484)	-
Deferred Inflows OPEB	(80,335)	(32,135)	(112,470)	-
Net Pension Liability	(10,287)	(4,114)	(14,401)	-
Net OPEB Liability	244,675	97,872	342,547	-
Claims Payable	-	-	-	(932,810)
Total Adjustments	10,387,166	8,315,075	18,702,241	(419,585)
Net Cash Provided by Operating Activities	\$ 7,632,129	\$ 8,724,179	\$ 16,356,308	\$ 560,323

Non-Cash capital and related financing activities:

Capital Contributions from Customers of \$204,198 for the Sewer Fund
Capital Contributions from Customers of \$209,180 for the Water Fund
Developers during the year donated \$2,324,149 of sewer lines to the Sewer fund.
Developers during the year donated \$1,814,855 of water lines to the Water fund.

See accompanying notes to the basic financial statements

Butler County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

	<u>Total</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 31,859,350
Cash and Cash Equivalents in Segregated Accounts	6,133,008
Property Taxes Receivable	475,390,336
Revenue in Lieu of Taxes Receivable	96,794,439
Special Assessments Receivable	9,550,871
Due from Other Governments	<u>32,434,772</u>
 Total Assets	 <u>\$ 652,162,776</u>
 Liabilities	
Undistributed Monies	\$ 22,724,070
Deposits Held and Due to Others	459,829
Due to Other Governments	628,903,641
Loans Payable	<u>75,236</u>
 Total Liabilities	 <u>\$ 652,162,776</u>

See accompanying notes to the basic financial statements

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 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 25.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 26.

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 primary payee on the Port Authority issued \$11,085,000 Liberty Center Project Series A 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 27.

Butler County Visitors Bureau

The Butler County 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 Visitors Bureau is being disclosed as a discretely presented component unit. Complete financial statements can be obtained from the Butler County Visitors Bureau, 8756 Union Centre Blvd., West Chester, Ohio 45069. Disclosures can be found in NOTE 28.

The County participates in the following jointly governed organizations, risk sharing pool, insurance purchasing pool and related organizations. These organizations are presented in NOTE 21 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
FOR THE YEAR ENDED DECEMBER 31, 2019

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

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 agency 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.

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, appoints staff, and relies on the County for only the County's proportionate contribution for operations as required by state statute.

Butler/Clermont/Warren Workforce Policy Board (Area 12)

The Workforce Investment Area (WIA) Twelve is made up of Butler, Clermont and Warren counties. Butler County is currently the fiscal agent for the WIA area which is reported in an agency fund. The duties of the fiscal agent include budgeting, reporting and disbursing grant funding to Clermont and Warren counties as well as Butler County Job and Family Services Agency from the Ohio Department of Job and Family Services.

The State of Ohio required Area Twelve to form a board to set goals, agendas, and come up with a plan to best meet the needs of the program. The board is made up of representatives from the local communities and a commissioner from each County. All expenses involved with the operation of the board are paid by Butler, Clermont, or Warren County as part of the administration cost allotted in the WIA program. The board is a jointly governed organization.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 principals. The more significant of the County's accounting policies are described below.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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 Financing – 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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Fiduciary Funds

The County's only fiduciary funds are agency funds. Agency funds are used to report resources held by the County in a purely custodial capacity. The County's agency 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 Workforce Policy Board, General Health District, Soil and Water Conservation District, Metroparks, Twelfth District Court of Appeals, 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 fund types 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. 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.

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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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 position 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 position 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 gain on refunding, property taxes, payments in Lieu of taxes, pension, OPEB, 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, 2019, but which were levied to finance 2020 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. 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 21. 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 2019, investments were limited to, Fifth Third Institutional Government Money Market Mutual Fund, a U.S. Treasury Note, Federal Agency Securities, and Commercial Paper. Investments, except for commercial paper, are reported at fair value which is based on quoted market prices. For investments in open-end mutual funds, the fair value is determined by the fund's current share price. 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 provides a detailed disclosure regarding cash, cash equivalents and investments held by the County.

Interest earned on investments is distributed to the General Fund, except as stipulated by the Ohio Constitution or State statute. Interest revenue credited to the General Fund during 2019 amounted to \$7,092,109, which includes \$1,007,362 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".

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 2014 Series C 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.

Inventories and Prepaid Items

On the government-wide financial statements inventories are presented at the lower of cost or market, 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 market. 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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

Restricted equity in pooled cash and cash equivalents 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 are presented as Restricted Assets: Equity in pooled cash and cash equivalents.

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 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
Water Right Contracts	20 years
Water and Sewer Mains	40 years

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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.

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. Bonds, loans, capital leases, and long term contracts payable that will be paid from governmental funds are recognized as a liability in the fund financial statements when payment is due.

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.

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 long term loans receivable, prepaid items, materials and supplies inventory, long-term interfund loans, and developmental disabilities trust.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

Budgets

All funds, except agency 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.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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:

Net Change in Fund Balance					
	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency	Residential Incentive Districts and Tax Incremental Financing
GAAP Basis	\$ 12,263,221	\$ 241,981	\$ 5,044,202	\$ 3,048,576	\$ (404,639)
Revenue Accruals	4,317,343	331,548	376,166	607,328	3,390,682
Expenditure Accruals	(2,111,498)	277,085	(647,628)	(986,676)	(3,394,763)
Encumbrances	(3,555,937)	(1,303,779)	(809,342)	(2,147,848)	(356,652)
2018 Increase in Fair Value of Investments	(1,256,811)		-	-	-
2019 Increase in Fair Value of Investments	1,175,147		-	-	-
2018 Agency Fund Allocation	464,272	283,252	615,360	445,784	-
2019 Agency Fund Allocation	(358,062)	(231,187)	(1,977,413)	(342,817)	-
Advances	1,731,441		-	-	-
Budget Basis	\$ 12,669,116	\$ (401,100)	\$ 2,601,345	\$ 624,347	\$ (765,372)

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES/CHANGE IN REPORTING ENTITY

The Governmental Accounting Standards Board (GASB) recently issued GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The County evaluated implementing these certain GASB pronouncements based on the guidance in GASB 95.

For 2019, the County implemented Statement No. 90, Majority Equity Interests – An Amendment of GASB 14 & 61, and related guidance from (GASB) Implementation Guide No. 2019-2, Fiduciary Activities.

For 2019, the County also implemented the Governmental Accounting Standards Board's (GASB) Implementation Guide No. 2018-1. These changes were incorporated in the County's 2019 financial statements; however, there was no effect on beginning net position/fund balance.

Beginning with the 2019 financial statements, the Butler County Convention and Visitors Bureau has been included as a discretely presented component unit of the County. The County appoints a majority of the Board and there is a financial benefit burden relationship with the County. The beginning net position of the Bureau was \$1,079,235. As a result, the beginning net position of the component units increased from \$7,797,988 to \$8,877,223.

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.

THIS SPACE INTENTIONALLY LEFT BLANK

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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	Non Major Governmental Funds	Total
Nonspendable							
Prepaid Items	\$ 387,476	\$ 50,000	\$ 93,007	\$ 19,820	\$ -	\$ 135,717	\$ 686,020
Materials and Supplies	139,520	2,110	22,059	11,124	-	1,155,435	1,330,248
Loans Receivable	74,422	-	-	-	-	497,671	572,093
Interfund Loans	821,525	-	-	-	-	-	821,525
Developmental Disabilities Trust	-	-	-	-	-	998,207	998,207
Total Nonspendable	1,422,943	52,110	115,066	30,944	-	2,787,030	4,408,093
Restricted for							
Mental Health and Addiction Recovery Services Board	-	18,557,365	-	-	-	-	18,557,365
Developmental Disabilities	-	-	38,631,980	-	-	-	38,631,980
Job and Family/Children Services	-	-	-	16,056,242	-	-	16,056,242
Residential Incentive Districts and Tax Incremental Financing	-	-	-	-	17,032,436	-	17,032,436
Elderly Services	-	-	-	-	-	10,251,024	10,251,024
Motor Vehicle	-	-	-	-	-	16,177,406	16,177,406
Public Works	-	-	-	-	-	13,705,318	13,705,318
Real Estate Assessment	-	-	-	-	-	4,471,513	4,471,513
Legislative and Executive	-	-	-	-	-	4,257,593	4,257,593
Public Safety	-	-	-	-	-	6,041,538	6,041,538
Judicial	-	-	-	-	-	5,829,416	5,829,416
Other Purposes	-	-	-	-	-	5,894,347	5,894,347
Total Restricted	-	18,557,365	38,631,980	16,056,242	17,032,436	66,628,155	156,906,178
Assigned							
Purchases on Order - Material/Supplies	726,843	-	-	-	-	-	726,843
Purchases on Order - Contract Services	1,698,264	-	-	-	-	-	1,698,264
Purchases on Order - Other	611,573	-	-	-	-	-	611,573
Total Assigned	3,036,680	-	-	-	-	-	3,036,680
Unassigned (Deficit)	71,029,807	-	-	-	-	(1,895,028)	69,134,779
Total Fund Balance	\$ 75,489,430	\$ 18,609,475	\$ 38,747,046	\$ 16,087,186	\$ 17,032,436	\$ 67,520,157	\$ 233,485,730

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, 2019 is \$12,000,000.

NOTE 5- ACCOUNTABILITY

At year-end, All Other Human Services non-major special revenue fund, Road Improvements non-major capital projects funds, and Health Insurance internal service fund had deficit fund balances of \$14,231, \$1,880,797, \$875,984 respectively.

The deficit in the All Other Human Services funds arise from cash advances from the General Fund in anticipation of receivables. This deficit will be alleviated when the revenues are received and the advances are repaid to the General Fund. The deficit in the Road Improvements fund arise from the issuance of short-term bond anticipation notes, which are used to finance the projects until bonds are issued. The deficit will be alleviated when the bonds are issued or when the notes are paid. The deficit in the Health Insurance fund was due to the continual increase of claims payable expense and escalating health care costs. The County will continue to monitor the funds.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and 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:
 - 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

- 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

The County has no deposit policy for custodial risk beyond the requirements of State statute. 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 market 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 market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

INVESTMENTS

As of December 31, 2019, the County had the following investments:

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

<u>Measurement/Investment</u>	<u>Measurement Amount</u>	<u>Maturity</u>	<u>Standard & Poors Rating</u>	<u>Percent of Total Investments</u>
Amortized Cost				
Commercial Paper	<u>\$ 31,004,205</u>	Less than one year	A-1	17.49%
Fair Value-Level One Inputs				
Money Market Mutual Fund	<u>21,178</u>	Less than three years	AA+	0.01%
Fair Value-Level Two Inputs				
U.S. Treasury Note	18,386,626	Less than three years	AA+	6.89%
Federal Farm Credit Bank Bonds	46,736,942	Less than five years	AA+	11.60%
Federal Home Loan Mortgage Corporation Bonds	5,996,900	Less than five years	AA+	2.24%
Federal Home Loan Bank Bonds	45,493,145	Less than five years	AA+	17.03%
Government Sponsored Enterprises Fannie Mae/Freddie Mac	<u>119,547,596</u>	Less than five years	AA+	44.74%
Total Fair Value - Level Two Inputs	<u>236,161,209</u>			
Total Investments	<u>\$ 267,186,592</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, 2019. The Money Market Mutual Fund is measured at fair value and is valued using quoted market prices (Level 1 inputs). 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 market value as interest rates fluctuate during the life of such securities. If held to maturity, fixed income securities, owned by Butler 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 Butler County consist of Fifth Third Institutional Government Money Market Mutual Fund, a U.S. Treasury Note, Federal Farm Credit Bank Bonds, Federal Home Loan Mortgage Corporation Bonds, Federal Home Loan Bank Bonds, and Government Sponsored Enterprises Fannie Mae/Freddie Mac. All issues are currently rated 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. The County's investment policy limits investments to those authorized by the State statute.

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 2019 for real and public utility property taxes represents collections of 2018 taxes.

2019 real property taxes are levied after October 1, 2019, on the assessed value as of January 1, 2019, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2019 real property taxes are collected in and intended to finance 2020.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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. 2019 public utility property taxes which became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2019, was \$9.72 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2019 property tax receipts were based are as follows:

Real Property	\$ 7,747,136,030
Public Utility Personal Property	513,525,820
Total	<u>\$ 8,260,661,850</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. In addition to the 1.92 mills, voted levies in the amount of 7.80 mills have been approved for the Developmental Disabilities Board, Mental Health & Addition 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		Final Levy Year
			Current Year R/A	Current Year C/I	
Developmental Disabilities Board	2004	1.00	0.917	0.93	Continuing
Developmental Disabilities Board	2000	2.00	1.55	1.85	Continuing
Mental Health Board	1985	0.50	0.22	0.32	2024
Mental Health Board	2006	1.00	0.93	0.93	2020
Children Services Agency	2008	2.00	1.85	1.85	2017
Senior Citizens	2010	1.30	1.20	1.20	2019
Total		<u>7.80</u>	<u>6.67</u>	<u>7.08</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.

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 agency 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, 2019, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2019 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 2019, \$44,938,413 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, 2019, 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, and interfund receivables. Loans receivable represent General Fund advances to agency funds, and 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 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, 2019 totaled \$164,212. The following are receivables expected to be collected in more than one year: Special Assessments \$5,444,421.

THIS SPACE INTENTIONALLY LEFT BLANK

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

A summary of intergovernmental receivables follows:

Governmental Activities:	Amount
Public Assistance	\$ 6,569,522
Property Tax Rollbacks	4,316,313
Motor Vehicle License Tax	3,302,091
All Children Services Grants	2,202,658
All MHARS Board Grants	2,551,397
Various Policing Services	2,183,785
Boarding of Prisoners	1,493,125
Road Project Grants	1,386,505
Child Support Grants	1,365,743
CDBG/Home Grants	1,355,252
Undivided Local Government	1,303,712
Developmental Disability Grants	1,280,142
Casino Tax	1,143,369
LPA Grant	859,880
Reclaim Ohio Youth Services	769,285
Indigent Attorney Reimbursement	594,541
Jail/Prison Diversion	552,834
BOE Election Expense	367,480
Ohio Public Works Commission	301,810
Shelter Care Plus	210,226
County Care Facility Receivables	181,897
All Prosecutor Grants	137,997
Other	103,247
Total Governmental Activities	<u>\$ 34,532,811</u>

Agency Activities	Amount
Local Government	\$ 6,663,701
Property Tax Rollbacks	24,271,945
Motor Vehicle License Tax	882,829
Permissive Tax	198,071
All Other	418,226
Total Agency Activities	<u>\$ 32,434,772</u>

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 10- CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2019, was as follows:

	Balance At 12/31/2018	Additions	Deletions	Balance At 12/31/2019
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 17,344,637	\$ -	\$ -	\$ 17,344,637
Infrastructure:				
Roads	171,168,792	12,589,131	(4,231,378)	179,526,545
Bridges	73,416,534	2,226,161	(158,400)	75,484,295
Culverts	8,626,058	-	(1,669,514)	6,956,544
Construction in Progress	7,068,326	3,452,128	(7,068,326)	3,452,128
Total Capital Assets, Not Being Depreciated	277,624,347	18,267,420	(13,127,618)	282,764,149
Depreciable Capital Assets:				
Land Improvements	14,289,916	-	-	14,289,916
Buildings and Improvements	127,496,075	261,761	-	127,757,836
Furniture, Fixtures and Equipment	82,072,408	10,890,897	-	92,963,305
Vehicles	9,504,689	1,058,648	(421,722)	10,141,615
Total Depreciable Capital Assets	233,363,088	12,211,306	(421,722)	245,152,672
Total Capital Assets At Historical Cost	510,987,435	30,478,726	(13,549,340)	527,916,821
Less Accumulated Depreciation:				
Land Improvements	(4,583,101)	(590,004)	-	(5,173,105)
Buildings and Improvements	(73,275,824)	(3,656,070)	-	(76,931,894)
Furniture, Fixtures and Equipment	(48,027,951)	(3,896,497)	-	(51,924,448)
Vehicles	(5,976,355)	(758,218)	421,722	(6,312,851)
Total Accumulated Depreciation	(131,863,231)	(8,900,789)	421,722	(140,342,298)
Total Depreciable Capital Assets, Net	101,499,857	3,310,517	-	104,810,374
Total Governmental Activities Capital Assets, Net	\$ 379,124,204	\$ 21,577,937	\$ (13,127,618)	\$ 387,574,523

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 2,762,103
Judicial	352,717
Public Safety	4,108,493
Public Works	861,552
Health	610,136
Human Services	205,788
Total Depreciation Expense	\$ 8,900,789

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Business Type capital asset activity for the year ended December 31, 2019, was as follows:

	Balance At 12/31/2018	Additions	Deletions	Balance 12/31/2019
Business Type Activities				
Capital Assets Not Being Depreciated				
Land	\$ 1,544,056	\$ -	\$ -	\$ 1,544,056
Construction in Progress	14,372,715	15,343,913	(12,979,471)	16,737,157
Total Capital Assets Not Being Depreciated	15,916,771	15,343,913	(12,979,471)	18,281,213
Depreciable Capital Assets:				
Land Improvements	2,944,373	-	-	2,944,373
Building and Improvements	121,737,455	1,870,465	-	123,607,920
Furniture, Fixtures and Equipment	91,870,187	7,339,013	(374,091)	98,835,109
Vehicles	1,568,484	595,312	(104,729)	2,059,067
Water Rights	38,896,324	-	-	38,896,324
Water and Sewer Main	353,280,229	8,517,731	-	361,797,960
Total Depreciable Capital Assets	610,297,052	18,322,521	(478,820)	628,140,753
Total Capital Assets At Historical Cost	626,213,823	33,666,434	(13,458,291)	646,421,966
Less Accumulated Depreciation for:				
Land Improvements	(2,276,618)	(148,626)	-	(2,425,244)
Building and Improvements	(49,103,046)	(3,341,370)	-	(52,444,416)
Furniture, Fixtures and Equipment	(70,452,361)	(3,076,961)	374,091	(73,155,231)
Vehicles	(1,269,872)	(69,446)	104,729	(1,234,589)
Water Rights	(30,428,956)	(1,955,568)	-	(32,384,524)
Water and Sewer Main	(174,931,946)	(8,425,618)	-	(183,357,564)
Total Accumulated Depreciation	(328,462,799)	(17,017,589)	478,820	(345,001,568)
Total Depreciable Capital Assets, Net	281,834,253	1,304,932	-	283,139,185
Total Business Activities Capital Assets, Net	\$ 297,751,024	\$ 16,648,845	\$ (12,979,471)	\$ 301,420,398

Additions to business-type capital assets being depreciated include \$4,139,004 in assets donated by property developers.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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 2019, the County contracted with County Risk Sharing Authority Inc. (CORSA) (a risk-sharing pool - see NOTE 21) 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	100,000,000
Earthquake	100,000,000
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	1,000,000
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, Medial 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 2019.

The County has workers' compensation coverage for all employees. The County Commissioners and 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, 2019, 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
 FOR THE YEAR ENDED DECEMBER 31, 2019

The historical changes in claims payable (based on 12/31/19 maximum premium) during years December 31, 2019 and 2020 are as follows:

Health Insurance

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2018	\$ 3,825,417	\$ 18,134,571	\$ 18,074,575	\$ 3,885,413
2019	3,885,413	17,356,610	17,984,916	3,257,107

Workers Compensation

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2018	\$ 1,234,466	\$ (81,592)	\$ 146,414	\$ 1,006,460
2019	1,006,460	(160,241)	232,966	613,253

Jefferson Health Plan

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2018	\$ 308,463	\$ 1,306,645	\$ 1,391,771	\$ 223,337
2019	223,337	1,541,888	1,453,185	312,040

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 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.

OPERS provides 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 CAFR referenced above for additional information, including requirements for reduced and unreduced benefits):

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides 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 retiring prior to January 7, 2013, current law provides for a 3 percent COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be 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. 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

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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), 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.

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>
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2019 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 2019, the County's contractually required contribution was \$12,971,652 for the traditional plan, \$401,178 for the combined plan and \$305,986 for the member-directed plan. Of these amounts, \$384,704 is reported as due to other governments for the traditional plan, \$11,051 for the combined plan, and \$8,433, for the member-directed plan.

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, 2018, 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:

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

	OPERS Traditional Plan	OPERS Combined Plan	Total
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.67147668%	0.66969576%	
Prior Measurement Date	<u>0.66753751%</u>	<u>0.64686778%</u>	
Change in Proportionate Share	<u>0.00393917%</u>	<u>0.02282798%</u>	
Proportionate Share of the:			
Net Pension Liability	\$183,903,846	\$0	\$183,903,846
Net Pension Asset	0	(748,870)	(748,870)
Pension Expense	40,597,728	200,307	40,798,035

2019 pension expense for the member-directed defined contribution plan was \$305,986. The aggregate pension expense for all pension plans was \$41,104,021 for 2019.

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS Traditional Plan	OPERS Combined Plan	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$8,483	\$0	\$8,483
Changes of assumptions	16,009,281	167,256	16,176,537
Net difference between projected and actual earnings on pension plan investments	24,960,899	161,318	25,122,217
Changes in proportion and differences between County contributions and proportionate share of contributions	450,509	0	450,509
County contributions subsequent to the measurement date	<u>12,971,652</u>	<u>401,178</u>	<u>13,372,830</u>
Total Deferred Outflows of Resources	<u>\$54,400,824</u>	<u>\$729,752</u>	<u>\$55,130,576</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$2,414,764	\$305,856	\$2,720,620
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>186,262</u>	<u>22,067</u>	<u>208,329</u>
Total Deferred Inflows of Resources	<u>\$2,601,026</u>	<u>\$327,923</u>	<u>\$2,928,949</u>

\$13,372,830 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 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

	OPERS Traditional Plan	OPERS Combined Plan	Total
Year Ending December 31:			
2020	\$16,639,963	\$22,528	\$16,662,491
2021	8,263,898	(9,698)	8,254,200
2022	2,315,628	(6,296)	2,309,332
2023	11,608,657	44,208	11,652,865
2024	0	(22,104)	(22,104)
Thereafter	0	(27,987)	(27,987)
Total	<u>\$38,828,146</u>	<u>\$651</u>	<u>\$38,828,797</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 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, 2018, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2018, are presented below.

	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 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 7.5 percent to 7.2 percent. This change was effective beginning with the 2018 valuation.

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 BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, 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 a loss of 2.94 percent for 2018.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	23.00 %	2.79 %
Domestic Equities	19.00	6.21
Real Estate	10.00	4.90
Private Equity	10.00	10.81
International Equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate for 2018, the discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. For 2017, the discount rate used to measure the total pension liability was 7.5 percent for the traditional plan and the combined plan. 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 7.2 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 (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$271,679,465	\$183,903,846	\$110,961,521
OPERS Combined Plan	(247,787)	(748,870)	(1,111,695)

NOTE 13 – DEFINED BENEFIT OPEB PLANS

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - 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.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This 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 refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR 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.

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, health care was no longer being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, 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. As recommended by OPERS' actuary, beginning January 1, 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the 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 2019 was 4.0 percent.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$122,395 for 2019. Of this amount, \$3,373 is reported as due to other governments.

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

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, 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 liability 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	0.66464303%
Prior Measurement Date	<u>0.65946400%</u>
Change in Proportionate Share	<u><u>0.00517903%</u></u>
Proportionate Share of the Net Pension OPEB Liability	\$86,653,764
OPEB Expense	\$8,057,202

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
Deferred Outflows of Resources	
Differences between expected and actual experience	\$29,344
Changes of assumptions	2,793,822
Net difference between projected and actual earnings on OPEB plan investments	3,972,563
Changes in proportion and differences between County contributions and proportionate share of contributions	377,149
County contributions subsequent to the measurement date	<u>122,395</u>
Total Deferred Outflows of Resources	<u><u>\$7,295,273</u></u>
Deferred Inflows of Resources	
Differences between expected and actual experience	\$235,117
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>107,585</u>
Total Deferred Inflows of Resources	<u><u>\$342,702</u></u>

\$122,395 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 liability in 2020.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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>
2020	\$3,193,077
2021	975,838
2022	660,013
2023	2,001,248
2024	0
Thereafter	<u>0</u>
Total	<u><u>\$6,830,176</u></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. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.96 percent
Prior Measurement date	3.85 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	3.71 percent
Prior Measurement date	3.31 percent
Health Care Cost Trend Rate:	
Current measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Prior Measurement date	7.25 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age Normal

In October 2018, the OPERS Board adopted a change in the investment return assumption, reducing it from 6.5 percent to 6.0 percent. This change was effective for the 2018 valuation.

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-

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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.

The most recent experience study was completed for the five year period ended December 31, 2015.

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 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.

During 2018, 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, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and 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 a loss of 5.6 percent for 2018.

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 table below displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. 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 3.71 percent. 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 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.96 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.96 percent) or one-percentage-point higher (4.96 percent) than the current rate:

	1% Decrease (2.96%)	Current Discount Rate (3.96%)	1% Increase (4.96%)
County's proportionate share of the net OPEB liability	\$110,862,457	\$86,653,764	\$67,401,450

Sensitivity of the County's Proportionate Share of the Net OPEB Liability 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 liability calculated using the assumed trend rates, and the expected net OPEB liability 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 2019 is 10.00 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 that in the not-too-distant future, 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 3.25 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 liability	\$83,293,065	\$86,653,764	\$90,524,381

NOTE 14- LEASES

Operating Leases

The County leases equipment and buildings for County services under non-cancelable operating leases. The total costs in 2019 were \$145,851 in the governmental funds. The future minimum lease payments for these leases are as follows:

Year	Amount
2020	\$ 147,192
2021	139,788
2022	31,500
2023	15,500
2024	47,500
	<u>\$ 381,480</u>

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15– 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 self insurance plan for employee medical/surgical benefits through Meritain Health. Dental insurance is provided to all employees as a function of the health care plan through Dental Care Plus. Butler County Developmental Disabilities has chosen to provide employee medical/surgical benefits along with dental insurance through the Jefferson Health Plan.

The Commissioners provided both a high deductible health care plans (HDHP) and a preferred provider organization (PPO) plan for health benefits in 2019. 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	\$ 123.98	\$ 575.32	\$ 699.30
Employee plus Spouse	263.76	1,204.64	1,468.40
Employee plus Children	175.00	1,033.84	1,208.84
Family	337.48	1,640.42	1,977.90
Preferred Provider Organization			
Employee	178.74	579.34	758.08
Employee plus Spouse	384.38	1,213.46	1,597.84
Employee plus Children	278.38	1,041.04	1,319.42
Family	501.74	1,652.46	2,154.20

The Butler County Board Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2019. BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$592.08 per month for employees enrolled in a single plan and \$1,637.38 per month for employees enrolled in a family plan, with the employees paying \$73.18 per month for single coverage, and \$202.36 per month for family coverage.

NOTE 16 – 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, 2019, the bonds listed were unmatured and unpaid.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Refunded Bond Issues	Original Issue	Unmatured and Unpaid at 12/31/19
Water Revenue		
Dated April 1, 1996	\$ 14,075,000	\$ 2,355,000
Sewer		
Dated June 1, 1996	16,645,000	2,250,000
Sewer		
Dated June 1, 1998	5,490,000	1,880,000
Water Judgement Bonds		
Dated July 23, 2002	35,030,000	15,335,000
Adult Detention Facility		
Dated October 1, 2002	29,875,000	6,445,000
Fiber Optic Ring		
Dated October 1, 2002	2,745,000	585,000

THIS SPACE INTENTIONALLY LEFT BLANK

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17- LONG-TERM OBLIGATIONS

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2019 were as follows:

Debt Issue	Balance as of 12/31/18	Increases	Decreases	Balance as of 12/31/19	Due Within One Year
General Obligation Bonds					
2009 2.38-6.50% \$1,935,000					
By-Pass 4	\$ 1,435,000	\$ -	\$ 1,435,000	\$ -	\$ -
Premium on Debt Issued	18,596	-	18,596	-	-
2010 2.00-5.00% \$1,870,000					
Airport Improvement	1,320,000	-	95,000	1,225,000	100,000
Discount on Debt Issued	(12,835)	-	(1,167)	(11,668)	-
2010 2.00-4.25% \$9,540,000					
Various Purpose	7,685,000	-	415,000	7,270,000	430,000
Premium on Debt Issued	10,725	-	894	9,831	-
Discount on Debt Issued	(16,635)	-	(1,386)	(15,249)	-
2010 2.25-5.00% \$7,200,000					
Various Purpose	2,475,000	-	2,475,000	-	-
Premium on Debt Issued	73,874	-	73,874	-	-
2012 1.00-5.00% \$7,100,000					
Adult Detention Facility	2,055,000	-	-	2,055,000	-
Premium on Debt Issued	195,906	-	-	195,906	-
2014 1.50-5.00% \$7,520,000					
Various Purpose	3,945,000	-	630,000	3,315,000	640,000
Premium on Debt Issued	380,182	-	63,363	316,819	-
2015 2.00-5.00% \$10,015,000					
Various Purpose	4,805,000	-	1,135,000	3,670,000	1,185,000
Premium on Debt Issued	467,726	-	116,932	350,794	-
2017 2.00-4.00% \$3,865,000					
Various Purpose	3,810,000	-	1,870,000	1,940,000	1,940,000
Premium on Debt Issued	183,714	-	45,928	137,786	-
2019 1.916-1.916% \$634,000					
By-Pass 4	-	634,000	-	634,000	119,000
Total General Obligation Bonds	\$ 28,831,253	\$ 634,000	\$ 8,372,034	\$ 21,093,219	\$ 4,414,000

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Debt Issue	Balance as of 12/31/18	Increases	Decreases	Balance as of 12/31/19	Due Within One Year
General Obligation Notes					
2018 Motorola Notes	\$ 2,600,000	\$ -	\$ 2,600,000	\$ -	\$ -
Premium on Debt Issued	2,977	-	2,977	-	-
Total General Obligation Notes	\$ 2,602,977	\$ -	\$ 2,602,977	\$ -	
Special Assessment Bonds					
2005 4.125% \$1,144,000					
Venice Gardens Sewer	\$ 948,120	\$ -	\$ 19,770	\$ 928,350	\$ 20,580
2007 4.00-5.00% \$4,790,000					
Various Purpose	180,000	-	85,000	95,000	95,000
2008 3.00-5.50% \$3,315,000					
Various Purpose	2,035,000	-	160,000	1,875,000	170,000
Premium on Debt Issued	41,874	-	4,187	37,687	-
2012 1.00-4.00% \$1,785,000					
2001 Union Ctr I and III	590,000	-	195,000	395,000	195,000
Premium on Debt Issued	30,129	-	10,041	20,088	-
Total Special Assessment Bonds	\$ 3,825,123	\$ -	\$ 473,998	\$ 3,351,125	\$ 480,580

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Debt Issue	Balance as of 12/31/18	Increases	Decreases	Balance as of 12/31/19	Due Within One Year
Long-Term Loans					
2005 0.00% \$789,748					
OPWC Cincinnati Dayton Rd.	\$ 236,926	\$ -	\$ 39,487	\$ 197,439	\$ 39,487
2009 0.00% \$329,549					
OPWC Tylersville Rd.	173,017	-	16,477	156,540	16,477
2009 0.00% \$157,188					
OPWC Hamilton Eaton Slip	90,386	-	7,859	82,527	7,859
2010 0.00% \$305,000					
OPWC Reily Millville Slip Phase I	183,000	-	15,250	167,750	15,250
2010 0.00% \$416,498					
OPWC Reily Millville Slip Phase II	236,013	-	27,767	208,246	27,767
2011 0.00% \$348,950					
OPWC Trenton and Busenbark Rd.	235,538	-	17,448	218,090	17,448
Total Long-Term Loans	\$ 1,154,880	\$ -	\$ 124,288	\$ 1,030,592	\$ 124,288
Other Long-Term Obligations					
Claims Payable	\$ 5,115,210	\$ 18,738,257	\$ 19,671,067	\$ 4,182,400	\$ 3,452,653
Compensated Absences Payable	8,886,772	4,745,644	3,952,486	9,679,930	4,643,767
Contracts Payable - TID	15,544,897	962,751	860,982	15,646,666	944,271
Contracts Payable - Port Authority	9,700,000	-	500,000	9,200,000	525,000
Contracts Payable -LCA Obligations	9,302,363	2,223,460	995,217	10,530,606	821,375
Net Pension Liability-OPERS	97,166,313	73,466,123	-	170,632,436	-
Net OPEB Liability-OPERS	66,445,010	13,955,388	-	80,400,398	-
Total Other Long-Term Obligations	212,160,565	114,091,623	25,979,752	300,272,436	10,387,066
Total Governmental Activities	\$ 248,574,798	\$ 114,725,623	\$ 37,553,049	\$ 325,747,372	\$ 15,405,934

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 November 2009, the County issued \$1,935,000 in general obligation bonds for the purpose of assisting the Transportation Improvement District in widening the State Route 4 Bypass. The bonds were refunded in 2019.

In August 2010, the County issued \$1,870,000 in general obligation bonds for the construction and improvement of the Butler County Regional Airport. The bonds were issued for a twenty-year period, with a final maturity in December 2029.

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 2010, the County issued \$7,200,000 in general obligation bonds for the purpose of current refunding of the 2005 Sales Tax Bonds. The County used \$190,174 in trust accounts to assist in the refunding. The bonds matured in December 2019.

In June 2012, the County issued \$13,095,000 in general obligation bonds for the purpose of advance refunding \$7,100,000, the remaining portion of the 2002 general obligation bonds, as well as current refunding \$1,785,000 of special assessment bonds issued in 2001, and advance refunding \$4,210,000 of water judgment bonds issued in 2002. The 2002 refunded portion of the general obligation bonds were issued for an eleven-year period, with the final maturity in December 2022. In December 2017, the County chose to defease the final bond payment by placing \$2,432,047 of County funds with an escrow agent. As a result, \$2,135,000 of the 2012 Adult Detention Facility Bonds were considered defeased and the liability for the bonds has been removed from the County's financial statements. At December 31, 2019, \$2,055,000 of the bonds are still outstanding.

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 May 2015, the County issued \$10,015,000 in general obligation bonds for the purpose of advance refunding \$10,180,000 of 2006 various purpose bonds, in order to take advantage of lower interest rates. These bonds are paid from the bond retirement fund and will mature in December 2022.

In October 2017, the County issued \$3,865,000 in general obligation bonds for the purpose of current refunding \$3,975,000 of the 2007 various purpose bonds, in order to take advantage of lower interest rates. These bonds are paid from the bond retirement fund and will mature in December 2020.

In November 2019, the County issued \$634,000 in General Obligation Bonds to current fund \$1,340,000 of the 2009 By Pass 4 bonds, in order to take advantage of lower interest rates. These bonds are paid from the bond retirement fund and will mature in December 2024. As a result, \$1,340,000 of the 2009 By-Pass 4 bonds were considered defeased and the liability for the refunded bonds have been removed from the County's financial statements. The County decreased its total debt service payments by \$965,081 as a result of the refunding.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

The County also incurred an economic gain (difference between present value of the old and new debt service payments) of \$837,955, and incurred an accounting gain of \$8,846 (difference between amount paid to bond escrow agent and the refunding amount), which is shown in the following table:

Bonds Outstanding	\$1,435,000
Premium on bonds	<u>18,596</u>
Total 2009 By-Pass 4 Bonds Outstanding	1,453,596
Principal Payment Prior to Refunding	(95,000)
Payment to Refunded Bond Escrow Agent-Debt Service	(725,000)
Payment to Refunded Bond Escrow Agent-Other Financing Use	<u>(624,750)</u>
2009 By-Pass 4 Bonds Refunding Accounting Gain	<u>\$8,846</u>

The County sent \$1,349,750 to the escrow fund, which included \$725,000 of Butler County cash flow used to pay a substantial portion of the refunding bond issue. The bonds were called in January 2020.

LONG TERM NOTES

In 2019 the County paid off the \$2,600,000 in long term bond anticipation notes. This issuance was related to the Motorola radio agreement and purchase that was initiated in 2017. The note was paid from the Non Major Governmental Funds.

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 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 April 2007, the County issued \$4,790,000 in special assessment bonds for the purpose of advance refunding \$220,000 of the 2000 Lakota Drive Bonds, \$650,000 of the 2000 Union Center Phase II Bonds and \$3,815,000 of the 2000 Muhlhauser Road Bonds. The bonds were issued for a fourteen-year period, with final maturity in December 2020.

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.

In June 2012, the County issued \$13,095,000 in general obligation bonds, \$1,785,000 for the purpose of current refunding \$1,835,000 of the 2001 special assessment bonds for phase one and three at Union Centre. Bonds were issued for a ten-year period with final maturity in December 2021.

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 \$4,493,894 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 \$660,277 and \$884,099 respectively.

LONG-TERM LOANS

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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 revenues.

OTHER PAYABLES

Claims payable represent the County's liability for self insurance and workers compensation as well as Butler County Developmental Disabilities liability for all employees. Claims liabilities and expenses are estimated through a case by case review of all claims. The claims liability will be paid from the Health Insurance, Workers' Compensation, and Jefferson Health Plan Internal Service Funds. 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.

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 \$15,646,666, the estimated portion of the bonds to be paid by the net TIF revenues. The County paid \$860,982 on the bonds in 2019.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

The 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 and the Core Retail Assessed Valuation Charge 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 Series C 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 Series C 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 bonds mature in 2032.

The Liberty Community Authority, a component unit of the County, has issued \$12,237,111 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 2037. 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 Series C Bonds.

In 2019, The Liberty Community Authority had insufficient revenues to make their payment on the OWDA loan obligation and the Series C Bonds. In accordance with the financial guarantees provided by Butler County, \$995,217 of Butler County TIF revenues was used by the fiscal agent for payment of the Liberty Community Authority OWDA obligations and the Series C Bonds. Because of the high likelihood that Butler County will continue to make these payments, we have recognized a Long Term Contractual Obligation increase of \$2,223,460 in 2019. 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. The liability at the end of 2019 is \$10,530,606 with no expectation of repayment from the Liberty Community Authority at this time.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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		Loans	
	Principal	Interest	Principal	
2020	\$ 4,414,000	\$ 1,051,810	\$ 124,288	
2021	4,575,000	832,294	124,288	
2022	2,595,000	646,288	124,288	
2023	1,385,000	414,206	124,288	
2024	1,450,000	351,931	124,292	
2025-2029	3,980,000	1,024,738	346,349	
2030-2034	1,710,000	178,013	62,799	
Total	\$ 20,109,000	\$ 4,499,280	\$ 1,030,592	

Year	Special Assessment Bonds	
	Principal	Interest
2020	\$ 480,580	\$ 174,677
2021	401,430	147,411
2022	207,320	118,772
2023	218,240	109,341
2024	229,190	97,657
2025-2029	1,076,800	290,416
2030-2034	167,450	126,950
2035-2039	204,940	89,446
2040-2044	250,850	43,541
2045	56,550	2,333
Total	\$ 3,293,350	\$ 1,200,544

Changes in long-term obligations reported in the business-type activities of the County during 2019 were as follows:

Debt Issue	Balance as of 12/31/2018	Increases	Decreases	Balance as of 12/31/2019	Due Within One Year
General Obligation Bonds					
2005 4.125% \$600,000					
Venice Garden Sewer	\$ 497,270	\$ -	\$ 10,370	\$ 486,900	\$ 10,800
2006 4.375% \$3,200,000					
USDA New Miami Sewer	2,727,020	-	51,500	2,675,520	51,444
2009 2.00-4.00% \$10,695,000					
1999 Water and Sewer Revenue	820,000	-	820,000	-	-
Premium on Debt Issued	17,228	-	17,228	-	-
Total General Obligation Bonds	\$ 4,061,518	\$ -	\$ 899,098	\$ 3,162,420	\$ 62,244
Water Judgement Bonds					
2007 4.00-5.25% \$24,135,000					
Water Judgement	\$ 9,350,000	\$ -	\$ -	\$ 9,350,000	\$ -
2017 2.00-5.00% \$7,370,000					
Premium on Debt Issued	7,260,000	-	1,710,000	5,550,000	1,780,000
	512,984	-	128,249	384,735	-
Total Judgement Bonds	\$ 17,122,984	\$ -	\$ 1,838,249	\$ 15,284,735	\$ 1,780,000

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Debt Issue	Balance as of 12/31/18	Increases	Decreases	Balance as of 12/31/19	Due Within One Year
Revenue Bonds					
2005 3.20-5.10% \$19,575,000					
Sewer	\$ 4,205,000	\$ -	\$ 2,475,000	\$ 1,730,000	\$ 400,000
Premium on Debt Issued	523,513	-	104,704	418,809	-
2006 3.50-5.00% \$4,000,000					
USDA Sewer	3,376,910	-	67,840	3,309,070	70,810
2014 2.00-4.00% \$9,640,000					
Sewer	4,960,000	-	1,300,000	3,660,000	1,325,000
Premium on Debt Issued	426,694	-	71,115	355,579	-
2014 0.30-3.00% \$7,335,000					
Water	3,005,000	-	1,030,000	1,975,000	1,000,000
2014 1.50-5.00% \$9,345,000					
Water	6,235,000	-	785,000	5,450,000	800,000
Premium on Debt Issued	789,485	-	112,784	676,701	-
2017 2.00 % \$1,400,000					
Sewer -Williamsdale	1,351,390	-	1,351,390	-	-
Total Revenue Bonds	<u>\$ 24,872,992</u>	<u>\$ -</u>	<u>\$ 7,297,833</u>	<u>\$ 17,575,159</u>	<u>\$ 3,595,810</u>

THIS SPACE INTENTIONALLY LEFT BLANK

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Debt Issue	Balance as of 12/31/18	Increases	Decreases	Balance as of 12/31/19	Due Within One Year
Long-Term Loans					
2005 4.19% \$4,634,892					
Cincinnati Waterworks	\$ 2,014,046	\$ -	\$ 262,456	\$ 1,751,590	\$ 273,867
2006 0.00% \$700,871					
OPWC Cast Iron Watermain	367,953	-	35,045	332,908	35,044
2006 0.00% \$874,581					
OPWC Watermain Improvements	415,426	-	43,729	371,697	43,729
2009 0.00% \$470,318					
OPWC Cast Iron Watermain	344,901	-	15,677	329,224	15,677
2009 3.52% \$3,158,694					
OWDA Polybutylene Water Line	2,222,671	-	144,349	2,078,322	149,474
2009 3.42% \$849,987					
OWDA Shaker Creek Sewer	537,367	-	40,997	496,370	42,411
2009 3.42% \$1,153,728					
OWDA Big Monroe Sewer	730,655	-	55,647	675,008	57,566
2009 2.65% \$1,587,221 (ARRA)					
OWDA Lesourdsville Sewer	65,789	-	5,163	60,626	5,301
2010 0.00% \$2,466,203 (ARRA)					
OWDA Liberty-Fairfield Water Tank	850,317	-	70,859	779,458	70,858
2010 0.00% \$510,468					
OPWC Sharon Creek Sewer	382,848	-	17,016	365,832	17,015
2010 0.00% \$600,000					
OPWC Cast Iron Watermain	470,000	-	20,000	450,000	20,000
2011 3.71% \$35,500,000					
OWDA Lesourdsville Phase 2	15,401,701	-	751,033	14,650,668	779,154

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Debt Issue	Balance as of 12/31/18	Increases	Decreases	Balance as of 12/31/19	Due Within One Year
2011 0.00% \$201,000					
OPWC West Chester Road					
Watermain Replacement	\$ 125,555	\$ -	\$ 5,232	\$ 120,323	\$ 5,232
2011 0.00% \$580,000					
OPWC Polybutylene	493,000	-	19,332	473,668	19,333
2012 0.00% \$169,873					
OPWC Liberty-Fairfield					
Watermain Replacement	138,732	-	5,662	133,070	5,662
2013 0.00% \$1,275,000					
OPWC Polybutylene	1,168,750	-	42,500	1,126,250	42,500
2014 0.00% \$308,512					
OPWC Liberty-FF WM Replace	287,944	-	10,284	277,660	10,284
2017 0.00% \$265,975					
OPWC Polybutylene	257,109	-	8,866	248,243	8,866
Total Long-Term Loans	\$ 26,274,764	\$ -	\$ 1,553,847	\$ 24,720,917	\$ 1,601,973
Other Long-Term Obligations					
Compensated Absences	\$ 815,416	\$ 80,362	\$ 273,882	\$ 621,896	\$ 219,523
Net Pension Liability-OPERS	7,557,379	5,714,031	-	13,271,410	-
Net OPEB Liability-OPERS	5,167,945	1,085,421	-	6,253,366	-
Total Other Long-Term Obligations	\$ 13,540,740	\$ 6,879,814	\$ 273,882	\$ 20,146,672	\$ 219,523
Total Business-Type Activities	\$ 85,872,998	\$ 6,879,814	\$ 11,862,909	\$ 80,889,903	\$ 7,259,550

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 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

In November 2009, the County issued \$10,695,000 in general obligation bonds for the purpose of current refunding \$10,245,000 of the 1999 Water Revenue bonds and \$5,605,000 of the 1999 Sewer Revenue Bonds. The bonds matured in December 2019.

WATER JUDGEMENT BONDS

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

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.

In September 2014, the County issued \$7,335,000 of water revenue bonds for the purpose of advance refunding \$7,320,000 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 2021. As a result, \$7,320,000 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.

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.

In September 2017, the County issued \$1,400,000 of Sewer System Taxable Revenue Bonds for the purpose of financing the extension of the public sewer service to the Williamsdale area of the county. The bonds were retired in February 2019.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 27% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$17,706,854. Of this total \$8,511,856 is for the revenue bonds, \$2,054,602 for the Cincinnati Waterworks, and \$7,140,396 for the OPWC/OWDA loans. Principal and interest paid for the current year and total net revenues were \$2,992,369 and \$10,932,004 respectively.

Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$2,166,549, \$353,384 for the Cincinnati Waterworks loan and \$472,436 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 66% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$33,373,380. Of this total \$11,533,785 is for the revenue bonds and \$21,839,595 is for the OPWC/OWDA loans.

Principal and interest paid for the current year and total net revenues were \$7,043,460 and \$10,718,248 respectively. Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$5,674,117 and \$1,369,343 for the OPWC/OWDA loans.

LONG-TERM LOANS

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. The balance owed to the City of Cincinnati at December 31, 2019 as a result of this project is \$1,751,590. This amount has been recorded on the County's books as a long-term liability in the Water Enterprise Fund. 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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

In 2009, the County entered into a loan with the OWDA for \$1,587,221 to construct a new sewage receiving facility, a new vector 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 2047.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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 following funds: Water, Sewer, Health Insurance, Workers Compensation, and Jefferson Health Plan. 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
2020	\$ 62,244	\$ 137,139	\$ 1,780,000	\$ 241,250
2021	67,350	134,342	1,845,000	170,050
2022	70,250	131,423	1,925,000	96,250
2023	73,310	128,379	2,160,000	490,875
2024	76,490	125,202	2,275,000	377,475
2025-2029	435,110	573,323	4,915,000	390,338
2030-2034	537,940	470,500	-	-
2035-2039	665,070	343,367	-	-
2040-2044	822,260	186,171	-	-
2045-2046	352,396	22,402	-	-
Total	\$ 3,162,420	\$ 2,252,248	\$ 14,900,000	\$ 1,766,238

Year	Revenue Bonds		Loans	
	Principal	Interest	Principal	Interest
2020	\$ 3,595,810	\$ 679,922	\$ 1,601,973	\$ 752,712
2021	3,663,910	563,324	1,651,537	707,358
2022	1,772,150	413,590	1,703,201	660,270
2023	1,810,520	328,615	1,756,842	611,379
2024	1,389,040	241,892	1,812,535	560,516
2025-2029	1,448,680	647,735	8,322,097	1,904,013
2030-2034	592,970	484,951	6,520,544	1,050,870
2035-2039	734,540	343,382	722,851	66,558
2040-2044	909,900	209,123	521,964	-
2045-2047	206,550	9,037	107,631	-
Total	\$ 16,124,070	\$ 3,921,571	\$ 24,720,917	\$ 6,313,676

MULTIFAMILY HOUSING

The County has served as the issuer of Multifamily Housing bonds. The proceeds were used to acquire, construct, improve, and equip multifamily housing. The Multifamily Housing revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The amount of revenue bonds outstanding at December 31, 2019 was \$89,845,000.

INDUSTRIAL DEVELOPMENT REVENUE BONDS

The County has served as the issuer of industrial revenue bonds. The proceeds were used for facilities used by private corporations or other entities. The 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. There has not been and is not any condition of default under the bonds or the related financing documents. The principal balance outstanding at December 31, 2019 is \$4,000,000.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

HOSPITAL REVENUE BONDS

The County has served as the issuer of hospital revenue bonds. The proceeds were used to acquire, construct, improve, and equip hospital facilities. The hospital revenue bonds do not constitute a general obligation, debt or bonded indebtedness of the County. Neither is the full faith and credit or taxing power of the County pledged to make repayment. The amount of revenue bonds outstanding at December 31, 2019 was \$663,085,000.

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, 2019 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, 2019 are an overall debt margin of \$200,247,479 and unvoted debt margin of \$77,837,552.

NOTE 18- SHORT-TERM OBLIGATIONS

A summary of the short-term bond anticipation notes for all governmental funds are as follows:

Fund Type	Balance 12/31/18	Increase	Decrease	Balance 12/31/19
Capital Projects				
0.30% Courts Remodeling and Expansion	\$ 1,300,000	\$ -	\$ 1,300,000	\$ -
0.30% Hutspiller Hamilton Mason TIF	1,955,000	1,815,000	1,955,000	1,815,000
0.30% Princeton Road Admin Building	1,770,000	-	1,770,000	-
Motorola Radio Purchase	4,400,000	2,600,000	4,400,000	2,600,000
Motorola Radio Purchase Premium	5,038	-	5,038	-
Total Governmental Funds	<u>\$ 9,430,038</u>	<u>\$ 4,415,000</u>	<u>\$ 9,430,038</u>	<u>\$ 4,415,000</u>

The notes are issued in anticipation of long-term bond financing and will be refinanced until such bonds are issued. They are backed by the full faith and credit of the County and will mature within one year. The liability for the notes is presented in the fund that received the note proceeds.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19– INTERFUND BALANCES AND ACTIVITY

Transfers In/Transfers Out activity for 2019 consisted of the following:

Transfers To	Transfers From		
	General	Residential Incentive Districts and Tax Incremental Financings	Total
Mental Health and Addiction Recovery Services Board	\$ 110,000	\$ -	\$ 110,000
Job and Family Services / Children Services Agency	858,224	-	858,224
Non Major Governmental	12,659,888	3,381,462	16,041,350
Total	\$ 13,628,112	\$ 3,381,462	\$ 17,009,574

Due From/Due To balances at December 31, 2019 consist of the following individual fund receivables and payables:

Due To (Payable)	Due From (Receivable)								
	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job & Family Svc	NonMajor	Internal Service	Sewer	Water	Total
General	\$ -	\$ 12,400	\$ 83,788	\$ 131,125	\$ 237,818	\$ 2,389	\$ 44,360	\$ 19,730	\$ 531,610
Job and Family Services/Children Services Agency	6,636	-	-	-	-	-	-	-	6,636
Non Major Governmental	117,904	-	-	-	-	-	-	-	117,904
Sewer	628	-	-	-	-	-	-	-	628
Water	418	-	-	-	-	-	-	-	418
Total	\$ 125,586	\$ 12,400	\$ 83,788	\$ 131,125	\$ 237,818	\$ 2,389	\$ 44,360	\$ 19,730	\$ 657,196

Advances From/Advances To balances at December 31, 2019 consist of the following individual fund receivables and payables:

Advances To	Advances From
Non Major Governmental	General
	\$ 821,525

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 governmental 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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

The balance of \$821,525 due to the General Fund from Non Major Governmental Funds results from cash flow issues in those funds. The amounts reported as Due From/Due to Other Funds are expected to be repaid within one year; the advances are not.

NOTE 20– 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 21 –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. 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

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.

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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 2019, 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 2019 was \$630,078.

JEFFERSON HEALTH PLAN

The Butler County Board Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2019. BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$575.20 per month for employees enrolled in a single plan and \$1,590.70 per month for employees enrolled in a family plan, with the employees paying \$71.10 per month for single coverage, and \$196.60 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. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the RTA, its role is limited to a ministerial function. 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. Financial information for the Metroparks of Butler County may be obtained at 2051 Timberman Road, Hamilton, OH 45013.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 22– 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:

Governmental Funds:	
General	\$ 3,555,937
Mental Health and Addiction Recovery Services Board	1,303,779
Developmental Disabilities	809,342
Job and Family Services/Children Services	2,147,848
Residential Incentive Districts and Tax Incremental Financing	356,652
Nonmajor Governmental Funds	6,652,171
Total Governmental Funds	<u>\$ 14,825,729</u>
Proprietary Funds:	
Sewer	3,751,831
Water	2,136,184
Total Proprietary Funds	<u>\$ 5,888,015</u>

The County has several outstanding contracts for construction and professional services. The following amounts remain on these contracts as of December 31, 2019.

Project	Outstanding Balance
Majors Enterprises, Inc	\$ 101,239
Hazen and Sawyer PC	58,354
Howell Contractors Inc	54,767
Building Crafts Inc	50,000
Hamilton City	47,581
E J Prescott, Inc	14,422
CG Construction and Utilities Inc	12,260
PCS Technologies LLC	9,605
Advoco Inc	7,636
Wood Environmental and Infrastructure Solutions Inc	6,770
AMG Environmental LTD	6,585
Fishbeck Thompson Carr & Huber Inc	5,991
Monroe Mechanical	5,980
West Chester Township	4,094
Total	<u>\$ 385,284</u>

NOTE 23 – TAX ABATEMENTS

For 2019, County property taxes were reduced by \$389,994 under community reinvestment areas and enterprise tax zone exemption agreements entered into by various municipalities as summarized below.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Overlapping Government	Amount of 2019 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Fairfield	\$137,222
City of Hamilton	3,802
City of Monroe	158,609
Total Community Reinvestment Areas	<u>299,633</u>
<i>Enterprise Zone Exemptions:</i>	
City of Hamilton	76,218
City of Middletown	14,143
Total Enterprise Zone Exemptions	<u>90,361</u>
Total Abatements	<u>\$389,994</u>

NOTE 24- SUBSEQUENT EVENT

On January 23, 2020 the County paid \$2,600,000 in Principal plus interest on the Motorola Radio System Bond Anticipation Note.

In July 2020, the County issued \$1,700,000 of General Obligation Bonds for the purpose of paying off the Hutsenpiller Hamilton Mason Road Bond Anticipation Note.

The United State and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. Because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact of the County's future operating costs, revenues and any recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 25- 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.

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:

General Fund - The general fund is the Corporation's only governmental fund. This 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% 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, 2019

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.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the government-wide statement of net position 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, 2019.

In addition to liabilities, both the government-wide statement of net position 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. For the Corporation, unavailable revenue includes intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. There were no deferred inflows of resources at December 31, 2019.

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.

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.

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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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 no restricted net position at December 31, 2019.

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.

Unearned Revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria has been satisfied. The unearned revenue for the Corporation is from Fairfield Township for future acquisition costs.

Deposits and Investments

At December 31, 2019, the carrying amount of all Corporation deposits was \$1,089,784. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2019, \$250,000 of the Corporation's bank balance of \$1,109,663 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 market 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 2019, 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

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% 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, 2019, the Corporation recognized revenues of \$198,783 for these fees that were collected by the County in 2019. The Corporation also received \$28,289 in various other revenues.

During 2019, the Corporation paid \$41,467 in various costs to various Butler County departments.

NOTE 26- 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

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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.

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 represent administrative and constructions costs funded by the Developer in accordance with the master agreement to be reimbursed by the Authority.

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.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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 market 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% 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% 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, 2019 and 2018, the carrying amount and bank balance of the Authority's deposits was \$23,406, and \$36,457, respectively. These balances were covered by the FDIC.

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 2019 and 2018, the Assessed Valuation Charge was the full 10 mills on the total Assessed Valuation. In 2019, the Authority also assessed a Core Retail Valuation Charge of 3.06 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, a capitalized interest fund to pay debt service during construction and a project construction fund. Restricted assets at December 31, 2019 and 2018 were \$1,565,539 and \$1,537,798 respectively.

Capital Assets

Capital Assets Activity for the year ended December 31, 2019 was as follows:

	Balance 1/1/19	Increases	Decreases	Balance 12/31/2019
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	(1,756,625)	(540,500)	-	(2,297,125)
Infrastructure	(901,631)	(277,425)	-	(1,179,056)
Total accumulated depreciation	<u>(2,658,256)</u>	<u>(817,925)</u>	<u>-</u>	<u>(3,476,181)</u>
Capital assets, net	<u>\$ 40,571,677</u>	<u>\$ (817,925)</u>	<u>\$ -</u>	<u>\$ 39,753,752</u>

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

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 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.

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 \$37,310,000 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. The County pledged revenues for the \$11,085,000 Series A bonds. 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 Authority as noted above.

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 matures on July 1, 2037 and pays annual interest at 2.5% with the first payment due on January 1, 2018. The interest capitalization period ran through June 30, 2017.

Debt activity for the year ended December 31, 2019 was as follows:

	Balance 1/1/19	Additions	Reductions	Balance 12/31/19	Due Within One Year
2014 Revenue Bonds	\$ 19,390,000	\$ -	\$ (370,000)	\$ 19,020,000	\$ 390,000
Less deferred amount for issuance discounts	(391,423)	-	15,657	(375,766)	-
Total Revenue Bonds	18,998,577	-	(354,343)	18,644,234	390,000
OWDA Loan Development	11,787,644	-	(491,529)	11,296,115	503,894
Subordinate Bond	3,194,298	117,644		3,311,942	
Total Long Term Obligations	<u>\$ 33,980,519</u>	<u>\$ 117,644</u>	<u>\$ (845,872)</u>	<u>\$ 33,252,291</u>	<u>\$ 893,894</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 2019 and 2018, there was \$117,644 and \$122,492 respectively, 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.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Under funding agreements, Butler County has pledged tax increment financing (TIF) revenues in the event assessed valuation and facility charges are insufficient to pay debt service on the revenue bonds or OWDA loan. During 2019 and 2018, Butler County provided \$783,168 and \$697,637, respectively, in TIF revenues to use toward OWDA loan debt service and \$211,460 and \$142,105 respectively, in TIF revenues to pay towards the revenue bonds debt service. A liability for these amounts have been recorded on the statement of net position as Due to the County.

A summary of the annual debt service requirements for the bonds payable as of December 31, 2019 follows:

	Principal	Interest	Total
2020	\$ 390,000	\$ 1,103,162	\$ 1,493,162
2021	410,000	1,083,662	1,493,662
2022	430,000	1,063,162	1,493,162
2023	455,000	1,041,662	1,496,662
2024	475,000	1,018,912	1,493,912
2025-2029	2,815,000	4,670,775	7,485,775
2030-2034	3,760,000	3,758,826	7,518,826
2035-2039	5,030,000	2,517,900	7,547,900
2040-2043	5,255,000	811,800	6,066,800
Total	<u>\$ 19,020,000</u>	<u>\$ 17,069,861</u>	<u>\$ 36,089,861</u>

Annual debt service Requirements for the OWDA Loan as of December 31, 2019 follows:

	Principal	Interest	Total
2020	\$ 503,894	\$ 279,273	\$ 783,167
2021	516,570	266,597	783,167
2022	529,565	253,602	783,167
2023	542,887	240,280	783,167
2024	556,544	226,623	783,167
2025-2029	2,999,905	915,930	3,915,835
2030-2034	3,396,706	519,129	3,915,835
2035-2037	2,250,044	99,458	2,349,502
Total	<u>\$ 11,296,115</u>	<u>\$ 2,800,892</u>	<u>\$ 14,097,007</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. At a minimum, the Authority will pay the Developer \$225,000 per year to reimburse these costs. However, the agreement also allows for additional reimbursements to the Developer after debt obligations are paid if surplus revenues exist. Thus, the Authority has reported amounts due to the Developer for operating costs incurred on its behalf by the Developer.

During 2019 and 2018, the Authority hadn't paid the Developer, as required, due to insufficient resources available.

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 2018, the three trustees of the Developer were replaced by three trustees from the new property manager of Liberty Center. During 2019, these trustees were again replaced by three trustees from a new property manager.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

Subsequent Events

Butler County provided TIF funds to pay \$391,584 for OWDA loan debt service in January 2020. The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and ensuing emergency measures will impact subsequent periods of the Authority. The impact on the Authority's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated at this time.

NOTE 27- 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.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

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.

Cash and Cash Equivalents

The Port Authority maintains a cash management program whereby cash is deposited with a banking institution in Butler County. The agreements restrict activity to certain deposits. These deposits are stated at cost which approximates market value. Investment procedures are restricted by the provisions of the Ohio Revised Code. During 2019, the Port Authority invested in STAR Ohio. For purposes of the statement of cash flows and for the presentation on the statement of net position, the funds in the cash management pool are considered to be cash equivalents.

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.

Conduit Debt Financing

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 revenue bonds backed by reimbursement agreements with the Port Authority and trustee. The Port Authority has recognized both a *Receivable from Conduit Debt Recipients* and a *Payable to Conduit Debt Financial Institution Trustees* for the approximate, aggregate amount of principal outstanding on conduit debt at year end.

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.

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 and deposited either with the Port Authority or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

BUTLER COUNTY, OHIO
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 2019

Conduit Debt

The Port Authority has issued various debt obligations on behalf of other entities that constitute conduit debt. While the Port Authority has no obligation for the conduit debt, the aggregate amount of conduit debt outstanding at year end has been recognized as a Payable to Conduit Debt Financial Institution Trustees in the Port Authority's Statement of Net Position in addition to an offsetting Receivable from Conduit Debt Recipients.

Conduit debt outstanding at December 31, 2019 consisted of the following:

Greater Miami Valley YMCA	\$	13,211,500
Liberty Center Project Series A		9,200,000
Liberty Center Project Series B		5,795,000
Liberty Center Project Series C		19,020,000
Colonial Senior Services, Inc.		5,650,000
Mother Teresa Catholic Elementary School		3,017,572
Northpoint		19,669,239
Storypoint		42,140,000
NorthPoint Rinck		30,834,082
NorthPoint Brate		6,687,944
	<u>\$</u>	<u>155,225,337</u>

The Greater Miami Valley YMCA conduit debt was issued for the purpose of constructing a new facility in ordination with the Middletown Regional Hospital's Atrium Facility along Interstate 75 and the refinancing of outstanding debt on other YMCA facilities in Butler County.

The Liberty Center Project Series A, B and C conduit debt was issued for the purpose of acquiring and constructing certain public infrastructure improvements in relation to the Liberty Center Project.

The Colonial Senior Services, Inc. conduit debt was issued for the purpose of constructing a new rehabilitation facility in the City of Hamilton.

The Mother Teresa Catholic Elementary School conduit debt was issued for the purpose of expanding the Mother Teresa Catholic Elementary School in Liberty Township.

The NorthPoint conduit debt was issued for the purpose of constructing two new modern distribution buildings in the City of Fairfield.

The StoryPoint conduit debt was issued for the purpose of constructing a new assisted living complex in Fairfield Township.

The NorthPoint Rinck conduit debt was issued for the purpose of constructing two new modern distribution buildings in West Chester Township.

The NorthPoint Brate conduit debt was issued for the purpose of constructing three new modern distribution buildings in West Chester Township.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 28- BUTLER COUNTY VISITORS BUREAU

Reporting Entity

The Butler County Visitors Bureau (the "BCVB") was organized in 2006 for the purpose of spotlighting Butler County as a unique travel and tourism destination through target marketing, sales and development efforts. The BCVB 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 BCVB. The BCVB receives financial support from Butler County through revenues collected from the hotel/motel room tax.

Basis of Accounting

The financial statements of the BCVB have been prepared on the accrual basis of accounting and accordingly, reflect all significant receivables, payables and other liabilities.

Basis of Presentation

The financial statements are presented in accordance with FASB ASC 958, Financial Statements for Not-for-Profit Organizations. Under this standard, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. In addition, the BCVB is required to present a statement of cash flows when a statement of financial position and a statement of activities are reported upon.

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 BCVB's management and the Board of Directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and granters. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the BCVB or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities

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 disclosures. Accordingly, actual results could differ from those estimates.

Contributions

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. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. 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.

Fair Value

The carrying amount of financial instruments, including cash and accounts receivable approximated fair value due to the short maturity of these instruments.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

Accounts Receivable

The BCVB uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2019. 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, 2019 was \$3,394.

Revenue Recognition

Revenue and expenses are recorded on the accrual basis. Hotel and motel room tax is recognized as earned in the period in which applicable tax receipts are collected by Butler County.

Income Taxes

The BCVB is exempt from Federal income taxes under Section 501(c)(6) of the Internal Revenue Code, except for advertising revenue and program administration fees which are subject to unrelated business income tax. There is no provision for unrelated business income taxes at December 31, 2019. The BCVB's federal income tax returns for 2017, 2018 and 2019 are subject to examination by the IRS, generally for three years after they were filed. Management has evaluated the effect of accounting guidance regarding uncertain income tax positions and concluded that the BCVB has no significant financial statement exposure to uncertain tax positions. The BCVB is not currently under audit by any tax jurisdiction.

Advertising Costs

Advertising Costs are expensed as incurred and amounted to \$458,747 for the year ended December 31, 2019.

Subsequent Events

Subsequent Events have been evaluated through August 26, 2020, which is the date the financial statements were available to be issued.

BUTLER COUNTY, OHIO
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 29- 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 Visitors Bureau	Total
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 1,089,784	\$ 237,729	\$ 1,164,359	\$ 991,915	\$ 3,483,787
Cash and Cash Equivalents:					
With Fiscal Agents	-	1,565,539	-	-	1,565,539
Facility Charges Receivable	-	83,636	-	-	83,636
Due from Other Governments	64,676	-	-	55,112	119,788
Prepaid Items	20,672	-	-	-	20,672
Receivables from Conduit Debt Receipts	-	-	155,225,337	-	155,225,337
Assets Held for Resale	585,336	-	-	-	585,336
Capital Assets:					
Nondepreciable Capital Assets	-	2,333,662	-	-	2,333,662
Depreciable Capital Assets, net	-	37,420,090	-	2,862	37,422,952
Total Assets	1,760,468	41,640,656	156,389,696	1,049,889	200,840,709
Liabilities					
Accounts Payable	-	-	-	14,886	14,886
Accrued Interest Payable	-	233,131	-	-	233,131
Unearned Revenue	72,620	-	-	-	72,620
Due To Developer - Noncurrent	-	1,416,115	-	-	1,416,115
Long-Term Liabilities:					
Due Within One Year	-	893,894	-	-	893,894
Due In More Than One Year	-	34,192,767	155,225,337	-	189,418,104
Total Liabilities	72,620	36,735,907	155,225,337	14,886	192,048,750
Net Position					
Net Investment in Capital Assets	-	10,324,124	-	-	10,324,124
Unrestricted (Deficit)	1,687,848	(5,419,375)	1,164,359	1,035,003	(1,532,165)
Total Net Position	\$ 1,687,848	\$ 4,904,749	\$ 1,164,359	\$ 1,035,003	\$ 8,791,959

Condensed Component Unit Statement of Activities

	Butler County Land Reutilization Corporation	Liberty Community Authority	Butler County Port Authority	Butler County Visitors Bureau	Total
Expenses:	\$ 1,076,412	\$ 2,789,298	\$ 127,602	\$ 1,865,747	\$ 5,859,059
Program Revenues:					
Charges for Services	-	1,449,530	719,047	1,949	2,170,526
Operating Grants, Contributions, and Interest	1,434,237	-	-	1,814,153	3,248,390
Total Program Revenues	1,434,237	1,449,530	719,047	1,816,102	5,418,916
Net Program Revenue (Expenses)	357,825	(1,339,768)	591,445	(49,645)	(440,143)
Other General Revenues	302,287	33,412	13,767	5,413	354,879
Change in Net Position	660,112	(1,306,356)	605,212	(44,232)	(85,264)
Net Position at Beginning of Year	1,027,736	6,211,105	559,147	1,079,235	8,877,223
Net Position at End of Year	\$ 1,687,848	\$ 4,904,749	\$ 1,164,359	\$ 1,035,003	\$ 8,791,959

This Page is Intentionally Left Blank.

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, 2019

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 2017, 2014, and 2011. 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 2017, 2014, and 2011:

Road Condition	2017		2014		2011	
	Road Miles	% of Total	Road Miles	% of Total	Road Miles	% of Total
<i>Fair or Better</i>	257	95.2%	254	95%	241	90%
<i>Less than Fair</i>	13	4.8%	14	5%	26	10%
<i>Total</i>	270	100%	268	100%	267	100%

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, 2019

The following is a comparison of County budgeted and actual expenditures for preservation of the existing roadways:

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2015	1,939,082	1,869,777	69,305
2014	6,078,718	5,171,078	907,640
2013	5,486,762	5,486,762	0

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.

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, 2019

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 2017, 2014, and 2011:*

Bridge Condition	2017		2014		2011	
	Number of Bridges	% of Total	Number of Bridges	% of Total	Number of Bridges	% of Total
Fair or Better	384	94.3%	368	92%	374	94%
Less than Fair	23	5.7%	30	8%	25	6 %
Total	407	100%	398	100%	399	100%

The following is a comparison of County budgeted and actual expenditures for preservation of the existing bridges:

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2015	1,970,084	1,970,084	0
2014	2,761,500	2,357,403	404,097
2013	1,289,620	1,289,620	0

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.

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, 2019

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 2017, 2014, and 2011:

Culvert Condition	2017		2014		2011	
	Number of Culverts	% of Total	Number of Culverts	% of Total	Number of Culverts	% of Total
Fair or Better	816	83%	798	78%	834	82%
Less than Fair	166	17%	222	22%	189	18%
Total	982	100%	1,020	100%	1,023	100%

The following is a comparison of County budgeted and actual expenditures for preservation of the existing culverts:

Year	Budgeted Expenditures	Actual Expenditures	Difference
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
2015	50,000	33,689	16,311
2014	109,842	76,045	33,798
2013	174,572	174,572	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 SIX YEARS ⁽¹⁾

	CALENDAR YEAR					
	2019	2018	2017	2016	2015	2014
County's Proportion of the Net Pension Liability	0.67147668%	0.66753751%	0.67092475%	0.67466323%	0.67328450%	0.67328450%
County's Proportionate Share of the Net Pension Liability	\$ 183,903,846	\$ 104,723,692	\$ 152,355,600	\$ 116,860,173	\$ 81,205,636	\$ 79,371,471
County's Covered Payroll	\$ 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	210.11%	123.25%	182.43%	146.95%	101.51%	99.18%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM–COMBINED PLAN
LAST TWO YEARS ⁽¹⁾**

	<u>2019</u>	<u>2018</u>
County's Proportion of the Net Pension Liability	0.66969576%	0.64686778%
County's Proportionate Share of the Net Pension Asset	(\$748,870)	(\$880,598)
County's Covered Payroll	\$ 2,848,221	\$ 2,664,423
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-26.29%	-33.05%
Plan Fiduciary Net Position as a Percentage of the Total Pension Asset	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
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - OPEB PLAN
LAST THREE YEARS (1)**

	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.66464303%	0.6594640%	0.6624810%
County's Proportionate Share of the Net OPEB Liability	\$86,653,764	\$71,612,955	\$66,912,822
County's Covered Payroll	\$ 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	92.87%	79.23%	75.44%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	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 SEVEN YEARS⁽¹⁾**

NET PENSION LIABILITY - TRADITIONAL PLAN

	CALENDAR YEAR						
	2019	2018	2017	2016	2015	2014	2013
Contractually Required Contribution	\$ 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	(12,971,652)	(12,681,651)	(11,462,506)	(10,425,715)	(9,878,226)	(9,955,602)	(10,783,088)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 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	14.49%	14.49%	13.49%	12.48%	12.42%	12.45%	13.47%

NET PENSION LIABILITY - COMBINED PLAN

	CALENDAR YEAR			
	2019	2018	2017	2016
Contractually Required Contribution	\$ 401,178	\$ 398,751	\$ 346,375	\$ 297,147
Contributions in Relation to the Contractually Required Contribution	(401,178)	(398,751)	(346,375)	(297,147)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,865,557	\$ 2,848,221	\$ 2,664,423	\$ 2,476,225
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	13.00%	12.00%

NET OPEB LIABILITY - OPEB PLAN

	CALENDAR YEAR			
	2019	2018	2017	2016
Contractually Required Contribution	\$ 122,395	\$ 117,428	\$ 1,042,600	\$ 1,828,022
Contributions in Relation to the Contractually Required Contribution	(122,395)	(117,428)	(1,042,600)	(1,828,022)
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 95,424,537	\$ 93,311,107	\$ 90,384,381	\$ 88,695,482
Contributions as a Percentage of Covered Payroll	0.13%	0.13%	1.15%	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, 2019

Changes in Assumptions – OPERS Pension – Traditional Plan

Amounts reported beginning in 2019 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 2017 and in 2016 and prior are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including 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
Post-January 7, 2013 Retirees	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.15 percent, simple	3 percent, simple through 2018, then 2.8 percent, simple
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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 OPEB-Combined Plan

For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent

Changes in Assumptions – OPERS OPEB

For 2019, the single discount rate changed from 3.85 percent to 3.96 percent and the municipal bond rate changed from 3.31 percent to 3.71 percent. For 2019, the health care cost trend rate was 10 percent, initial; 3.25 ultimate in 2029. For 2018, the health care cost tend rate was 7.25 percent, initial; 3.25 percent ultimate in 2028.

For 2018, the single discount rate changed from 4.23 percent to 3.85 percent.

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 Human Services – To account for restricted state, federal, or local revenue for all other human services activities not presented on an individual basis.

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.

(Continued)

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 restricted note, bond, loan or grant proceeds used to finance all other capital improvements not presented on an individual basis. This fund had no cash activity during 2019, therefore, no budgetary statement is presented.

Road Improvements – To account for restricted note, bond, loan or 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, 2019

	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	\$ 64,696,798	\$ 3,331,074	\$ 1,165,559	\$ 1,088,865	\$ 70,282,296
Cash and Cash Equivalents:					
In Segregated Accounts	3,540	-	-	-	3,540
With Fiscal Agents	-	-	635,767	-	635,767
Receivables:					
Property Taxes	10,035,293	-	-	-	10,035,293
Other Local Taxes	612,124	-	-	-	612,124
Accounts	499,352	-	-	-	499,352
Due from Other Governments	9,120,707	1,164,689	-	-	10,285,396
Special Assessments	1,482,131	-	5,592,716	-	7,074,847
Loans	497,671	-	-	-	497,671
Due from Other Funds	237,818	-	-	-	237,818
Prepaid Items	131,584	4,133	-	-	135,717
Materials and Supplies Inventory	1,155,435	-	-	-	1,155,435
Total Assets	\$ 88,472,453	\$ 4,499,896	\$ 7,394,042	\$ 1,088,865	\$ 101,455,256
Liabilities					
Accounts Payable	\$ 155,742	\$ -	\$ -	\$ -	\$ 155,742
Contracts Payable	2,306,192	1,161,689	-	-	3,467,881
Accrued Wages and Benefits Payable	755,544	179,816	-	-	935,360
Due to Other Funds	117,904	-	-	-	117,904
Due to Other Governments	51,756	-	-	-	51,756
Advances from Other Funds	820,465	-	1,060	-	821,525
Matured Bonds Payable	-	-	13,250	-	13,250
Matured Interest Payable	-	-	5,543	-	5,543
Accrued Interest Payable	-	88,416	-	-	88,416
Notes Payable	-	4,415,000	-	-	4,415,000
Total Liabilities	4,207,603	5,844,921	19,853	-	10,072,377
Deferred Inflows of Resources					
Property Taxes not Levied to Finance the Current					
Year Operations	9,839,581	-	-	-	9,839,581
Unavailable Revenue	8,430,425	-	5,592,716	-	14,023,141
Total Deferred Inflows of Resources	18,270,006	-	5,592,716	-	23,862,722
Fund Balances					
Nonspendable	1,784,690	4,133	-	998,207	2,787,030
Restricted	64,224,385	531,639	1,781,473	90,658	66,628,155
Unassigned (Deficit)	(14,231)	(1,880,797)	-	-	(1,895,028)
Total Fund Balances (Deficit)	65,994,844	(1,345,025)	1,781,473	1,088,865	67,520,157
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 88,472,453	\$ 4,499,896	\$ 7,394,042	\$ 1,088,865	\$ 101,455,256

Butler County, Ohio
Combining Balance Sheet
Non-major Special Revenue Funds
December 31, 2019

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,520,559	\$ 4,296,488	\$ 5,864,572	\$ 5,136,026
Cash and Cash Equivalents:				
In Segregated Accounts	-	2,400	-	290
Receivables:				
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Accounts	-	-	33,973	16,918
Due from Other Governments	-	8,936	-	1,948,092
Special Assessments	-	-	-	-
Loans	-	-	-	-
Due from Other Funds	15,496	6,961	17,351	78,485
Prepaid Items	39,423	9,343	36,689	23,328
Materials and Supplies Inventory	7,628	21,372	6,241	50,865
Total Assets	<u>\$ 4,583,106</u>	<u>\$ 4,345,500</u>	<u>\$ 5,958,826</u>	<u>\$ 7,254,004</u>
Liabilities				
Accounts Payable	\$ 2,404	\$ 19,105	\$ 7,028	\$ 4,476
Contracts Payable	17,455	16,148	3,513	20,299
Accrued Wages and Benefits Payable	44,683	21,939	56,609	270,327
Due to Other Funds	-	-	-	2,156
Due to Other Governments	-	-	19,330	1,901
Advances from Other Funds	-	-	-	2,763
Total Liabilities	<u>64,542</u>	<u>57,192</u>	<u>86,480</u>	<u>301,922</u>
Deferred Inflows of Resources				
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Unavailable Revenue	-	-	-	836,351
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>836,351</u>
Fund Balances				
Nonspendable	47,051	30,715	42,930	74,193
Restricted	4,471,513	4,257,593	5,829,416	6,041,538
Unassigned (Deficit)	-	-	-	-
Total Fund Balances (Deficit)	<u>4,518,564</u>	<u>4,288,308</u>	<u>5,872,346</u>	<u>6,115,731</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,583,106</u>	<u>\$ 4,345,500</u>	<u>\$ 5,958,826</u>	<u>\$ 7,254,004</u>

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy
\$ 16,187,933	\$ 13,950,646	\$ 2,066,455	\$ 792,547	\$ 11,802,401
150	100	200	400	-
-	-	-	-	10,035,293
612,124	-	-	-	-
-	-	-	448,461	-
3,307,633	1,575,478	1,462,849	181,897	607,505
-	1,482,131	-	-	-
-	497,671	-	-	-
51,051	8,517	28,813	27,915	1,248
11,088	6,399	1,728	3,138	448
1,045,776	6,203	4,858	12,492	-
<u>\$ 21,215,755</u>	<u>\$ 17,527,145</u>	<u>\$ 3,564,903</u>	<u>\$ 1,466,850</u>	<u>\$ 22,446,895</u>
\$ 69,524	\$ 14,669	\$ -	\$ 38,536	\$ -
585,944	38,766	2,126	73,505	1,548,436
156,212	26,792	85,276	83,520	4,189
410	849	114,276	213	-
3,203	6,571	-	20,751	-
-	433,445	-	300,000	-
<u>815,293</u>	<u>521,092</u>	<u>201,678</u>	<u>516,525</u>	<u>1,552,625</u>
-	-	-	-	9,839,581
<u>3,166,192</u>	<u>2,790,462</u>	<u>273,482</u>	<u>560,721</u>	<u>803,217</u>
<u>3,166,192</u>	<u>2,790,462</u>	<u>273,482</u>	<u>560,721</u>	<u>10,642,798</u>
1,056,864	510,273	6,586	15,630	448
16,177,406	13,705,318	3,083,157	373,974	10,251,024
-	-	-	-	-
<u>17,234,270</u>	<u>14,215,591</u>	<u>3,089,743</u>	<u>389,604</u>	<u>10,251,472</u>
<u>\$ 21,215,755</u>	<u>\$ 17,527,145</u>	<u>\$ 3,564,903</u>	<u>\$ 1,466,850</u>	<u>\$ 22,446,895</u>

(Continued)

Butler County, Ohio
Combining Balance Sheet
Non-major Special Revenue Funds (Continued)
December 31, 2019

	All Other Human Services	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 45,725	\$ 33,446	\$ 64,696,798
Cash and Cash Equivalents:			
In Segregated Accounts	-	-	3,540
Receivables:			
Property Taxes	-	-	10,035,293
Other Local Taxes	-	-	612,124
Accounts	-	-	499,352
Due from Other Governments	28,317	-	9,120,707
Special Assessments	-	-	1,482,131
Loans	-	-	497,671
Due from Other Funds	1,981	-	237,818
Prepaid Items	-	-	131,584
Materials and Supplies Inventory	-	-	1,155,435
Total Assets	<u>\$ 76,023</u>	<u>\$ 33,446</u>	<u>\$ 88,472,453</u>
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ 155,742
Contracts Payable	-	-	2,306,192
Accrued Wages and Benefits Payable	5,997	-	755,544
Due to Other Funds	-	-	117,904
Due to Other Governments	-	-	51,756
Advances from Other Funds	84,257	-	820,465
Total Liabilities	<u>90,254</u>	<u>-</u>	<u>4,207,603</u>
Deferred Inflows of Resources			
Property Taxes not Levied to Finance the Current			
Year Operations	-	-	9,839,581
Unavailable Revenue	-	-	8,430,425
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>18,270,006</u>
Fund Balances			
Nonspendable	-	-	1,784,690
Restricted	-	33,446	64,224,385
Unassigned (Deficit)	<u>(14,231)</u>	<u>-</u>	<u>(14,231)</u>
Total Fund Balances(Deficit)	<u>(14,231)</u>	<u>33,446</u>	<u>65,994,844</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 76,023</u>	<u>\$ 33,446</u>	<u>\$ 88,472,453</u>

Butler County, Ohio
Combining Balance Sheet
Non-major Capital Projects Funds
December 31, 2019

	Technology	Other Capital Improvements	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$ 232,741	\$ -	\$ 22,619	\$ 3,075,714	\$ 3,331,074
Due from Other Governments	-	3,000	1,161,689	-	1,164,689
Prepaid Items	4,133	-	-	-	4,133
Total Assets	\$ 236,874	\$ 3,000	\$ 1,184,308	\$ 3,075,714	\$ 4,499,896
Liabilities and Fund Balances					
Liabilities					
Contracts Payable	\$ -	\$ -	\$ 1,161,689	\$ -	\$ 1,161,689
Accrued Wages and Benefits Payable	-	-	-	179,816	179,816
Accrued Interest Payable	-	-	88,416	-	88,416
Notes Payable	-	-	1,815,000	2,600,000	4,415,000
Total Liabilities	-	-	3,065,105	2,779,816	5,844,921
Fund Balances					
Nonspendable	4,133	-	-	-	4,133
Restricted	232,741	3,000	-	295,898	531,639
Unassigned (Deficit)	-	-	(1,880,797)	-	(1,880,797)
Total Fund Balances (Deficit)	236,874	3,000	(1,880,797)	295,898	(1,345,025)
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 236,874	\$ 3,000	\$ 1,184,308	\$ 3,075,714	\$ 4,499,896

Butler County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
For the Year Ended December 31, 2019

	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	\$ 9,027,741	\$ -	\$ -	\$ -	\$ 9,027,741
Other Local Taxes	2,789,970	-	-	-	2,789,970
Charges for Services	20,267,442	-	-	-	20,267,442
Licenses and Permits	928,590	-	-	-	928,590
Fines and Forfeitures	897,355	-	-	-	897,355
Intergovernmental	31,226,614	14,280,867	-	-	45,507,481
Special Assessments	1,572,028	-	256,627	-	1,828,655
Investment Earnings	343,587	-	635,495	28,280	1,007,362
Other	962,665	1,400,046	215,603	7,326	2,585,640
Total Revenues	68,015,992	15,680,913	1,107,725	35,606	84,840,236
Expenditures					
Current:					
General Government:					
Legislative and Executive	4,402,785	6,200	-	-	4,408,985
Judicial	2,814,240	-	-	-	2,814,240
Public Safety	11,790,144	-	-	-	11,790,144
Public Works	22,368,638	1,118,616	-	-	23,487,254
Public Works - Intergovernmental	-	549,401	1,003,897	-	1,553,298
Health	-	-	-	4,900	4,900
Human Services	20,460,123	-	-	-	20,460,123
Conservation and Recreation	120,613	-	-	-	120,613
Capital Outlay	-	14,150,083	-	-	14,150,083
Debt Service:					
Principal Retirement	124,288	2,600,000	7,174,770	-	9,899,058
Interest and Fiscal Charges	-	228,186	1,286,767	-	1,514,953
Payment to Refunded Bond Escrow Agent	-	-	725,000	-	725,000
Total Expenditures	62,080,831	18,652,486	10,190,434	4,900	90,928,651
Excess of Revenues (Under) Expenditures	5,935,161	(2,971,573)	(9,082,709)	30,706	(6,088,415)
Other Financing Sources (Uses):					
Refunding Bonds Issued	-	-	634,000	-	634,000
Payment to Refunded Bond Escrow Agent	-	-	(624,750)	-	(624,750)
Transfers - In	638,710	6,029,352	9,373,288	-	16,041,350
Total Other Financing Sources (Uses)	638,710	6,029,352	9,382,538	-	16,050,600
Net Change in Fund Balances	6,573,871	3,057,779	299,829	30,706	9,962,185
Fund Balances (Deficit) at Beginning of Year	59,420,973	(4,402,804)	1,481,644	1,058,159	57,557,972
Fund Balances (Deficit) at End of Year	\$ 65,994,844	\$ (1,345,025)	\$ 1,781,473	\$ 1,088,865	\$ 67,520,157

This Page is Intentionally Left Blank.

Butler County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended December 31, 2019

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-
Charges for Services	4,541,565	1,227,317	2,616,285	5,645,363
Licenses and Permits	-	-	-	732,331
Fines and Forfeitures	-	498,285	108,381	23,145
Intergovernmental	-	50,000	301,512	5,241,908
Special Assessments	-	-	-	-
Investment Earnings	-	80,912	76	-
Other	15,496	11,244	17,351	451,539
Total Revenues	<u>4,557,061</u>	<u>1,867,758</u>	<u>3,043,605</u>	<u>12,094,286</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	2,742,193	1,660,592	-	-
Judicial	-	-	2,814,240	-
Public Safety	-	-	-	11,790,144
Public Works	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Total Expenditures	<u>2,742,193</u>	<u>1,660,592</u>	<u>2,814,240</u>	<u>11,790,144</u>
Excess of Revenues Over (Under) Expenditures	<u>1,814,868</u>	<u>207,166</u>	<u>229,365</u>	<u>304,142</u>
Other Financing Sources (Uses)				
Transfers - In	-	237,660	8,396	58,500
Transfers - Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>237,660</u>	<u>8,396</u>	<u>58,500</u>
Net Change in Fund Balance	1,814,868	444,826	237,761	362,642
Fund Balances (Deficit) at Beginning of Year	<u>2,703,696</u>	<u>3,843,482</u>	<u>5,634,585</u>	<u>5,753,089</u>
Fund Balances (Deficit) at End of Year	<u>\$ 4,518,564</u>	<u>\$ 4,288,308</u>	<u>\$ 5,872,346</u>	<u>\$ 6,115,731</u>

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy
\$ -	\$ -	\$ -	\$ -	\$ 9,027,741
2,789,970	-	-	-	-
104,218	967,316	1,350,871	3,710,226	-
195,069	1,190	-	-	-
267,544	-	-	-	-
14,796,418	3,777,691	4,426,351	1,195,037	1,207,902
48,394	1,523,634	-	-	-
257,143	5,456	-	-	-
184,742	222,236	28,813	28,015	1,248
<u>18,643,498</u>	<u>6,497,523</u>	<u>5,806,035</u>	<u>4,933,278</u>	<u>10,236,891</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
18,358,417	4,010,221	-	-	-
-	-	4,714,083	5,124,235	10,343,809
-	-	-	-	-
124,288	-	-	-	-
<u>18,482,705</u>	<u>4,010,221</u>	<u>4,714,083</u>	<u>5,124,235</u>	<u>10,343,809</u>
<u>160,793</u>	<u>2,487,302</u>	<u>1,091,952</u>	<u>(190,957)</u>	<u>(106,918)</u>
-	-	-	300,000	-
-	-	-	-	-
-	-	-	<u>300,000</u>	-
160,793	2,487,302	1,091,952	109,043	(106,918)
<u>17,073,477</u>	<u>11,728,289</u>	<u>1,997,791</u>	<u>280,561</u>	<u>10,358,390</u>
<u>\$ 17,234,270</u>	<u>\$ 14,215,591</u>	<u>\$ 3,089,743</u>	<u>\$ 389,604</u>	<u>\$ 10,251,472</u>

(Continued)

Butler County, Ohio
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Non-major Special Revenue Funds
For the Year Ended December 31, 2019

(Continued)

	All Other Human Services	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
Revenues			
Property Taxes	\$ -	\$ -	\$ 9,027,741
Other Local Taxes	-	-	2,789,970
Charges for Services	-	104,281	20,267,442
Licenses and Permits	-	-	928,590
Fines and Forfeitures	-	-	897,355
Intergovernmental	229,795	-	31,226,614
Special Assessments	-	-	1,572,028
Investment Earnings	-	-	343,587
Other	1,981	-	962,665
Total Revenues	<u>231,776</u>	<u>104,281</u>	<u>68,015,992</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	-	-	4,402,785
Judicial	-	-	2,814,240
Public Safety	-	-	11,790,144
Public Works	-	-	22,368,638
Human Services	277,996	-	20,460,123
Conservation and Recreation	-	120,613	120,613
Debt Service:			
Principal Retirement	-	-	124,288
Total Expenditures	<u>277,996</u>	<u>120,613</u>	<u>62,080,831</u>
Excess of Revenues Over (Under) Expenditures	<u>(46,220)</u>	<u>(16,332)</u>	<u>5,935,161</u>
Other Financing Sources (Uses)			
Transfers - In	34,154	-	638,710
Transfers - Out	-	-	-
Total Other Financing Sources (Uses)	<u>34,154</u>	<u>-</u>	<u>638,710</u>
Net Change in Fund Balance	(12,066)	(16,332)	6,573,871
Fund Balances (Deficit) at Beginning of Year	<u>(2,165)</u>	<u>49,778</u>	<u>59,420,973</u>
Fund Balances (Deficit) at End of Year	<u>\$ (14,231)</u>	<u>\$ 33,446</u>	<u>\$ 65,994,844</u>

Butler County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Capital Projects Funds
For the Year Ended December 31, 2019

	Technology	Other Capital Improvements	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Revenues					
Intergovernmental	3,255,231	-	11,025,636	-	14,280,867
Other	1,384,525	-	8,764	6,757	1,400,046
Total Revenues	<u>4,639,756</u>	<u>-</u>	<u>11,034,400</u>	<u>6,757</u>	<u>15,680,913</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	6,200	-	-	-	6,200
Public Works	-	-	1,118,616	-	1,118,616
Public Works - Intergovernmental	-	-	549,401	-	549,401
Capital Outlay	4,640,273	-	8,959,810	550,000	14,150,083
Debt Service:					
Principal Retirement	-	-	-	2,600,000	2,600,000
Interest and Fiscal Charges	-	-	120,668	107,518	228,186
Total Expenditures	<u>4,646,473</u>	<u>-</u>	<u>10,748,495</u>	<u>3,257,518</u>	<u>18,652,486</u>
Excess of Revenues Over(Under) Expenditures	(6,717)	-	285,905	(3,250,761)	(2,971,573)
Other Financing Sources:					
Transfers-In	-	-	189,724	5,839,628	6,029,352
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>189,724</u>	<u>5,839,628</u>	<u>6,029,352</u>
Net Change in Fund Balances	(6,717)	-	475,629	2,588,867	3,057,779
Fund Balances (Deficit) at Beginning of Year	<u>243,591</u>	<u>3,000</u>	<u>(2,356,426)</u>	<u>(2,292,969)</u>	<u>(4,402,804)</u>
Fund Balances (Deficit) at End of Year	<u>\$ 236,874</u>	<u>\$ 3,000</u>	<u>\$ (1,880,797)</u>	<u>\$ 295,898</u>	<u>\$ (1,345,025)</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, 2019

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 2,357,574	\$ 3,559,447	\$ -	\$ 5,917,021
Cash and Cash Equivalents with Fiscal Agent	-	-	335,764	335,764
Receivables:				
Accounts	36,985	-	-	36,985
Due from Other Funds	1,455	934	-	2,389
Prepaid Items	17	1,244,048	-	1,244,065
Total Assets	2,396,031	4,804,429	335,764	7,536,224
Liabilities				
Current Liabilities				
Contracts Payable	-	4,293	-	4,293
Accrued Wages and Benefits Payable	4,103	2,939	-	7,042
Claims Payable	3,257,107	35,469	160,077	3,452,653
Compensated Absences Payable	1,769	2,955	-	4,724
Total Current Liabilities	3,262,979	45,656	160,077	3,468,712
Non-Current Liabilities				
Claims Payable	-	577,784	151,963	729,747
Compensated Absences Payable	9,036	5,553	-	14,589
Total Non-Current Liabilities	9,036	583,337	151,963	744,336
Total Liabilities	3,272,015	628,993	312,040	4,213,048
Total Net Position (Deficit)	\$ (875,984)	\$ 4,175,436	\$ 23,724	\$ 3,323,176

Butler County, Ohio
Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2019

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Operating Revenues				
Charges for Services	\$ 20,661,675	\$ 2,258,085	\$ 1,736,572	\$ 24,656,332
Other Operating Revenues	91,609	934	128,561	221,104
Total Operating Revenues	<u>20,753,284</u>	<u>2,259,019</u>	<u>1,865,133</u>	<u>24,877,436</u>
Operating Expenses				
Personal Services	158,950	104,736	-	263,686
Contractual Services	3,020,676	1,368,398	501,490	4,890,564
Claims and Judgments	17,356,610	(160,241)	1,541,888	18,738,257
Materials and Supplies	3,026	1,995	-	5,021
Total Operating Expenses	<u>20,539,262</u>	<u>1,314,888</u>	<u>2,043,378</u>	<u>23,897,528</u>
Operating Income (Loss)	<u>214,022</u>	<u>944,131</u>	<u>(178,245)</u>	<u>979,908</u>
Non-Operating Revenues				
Investment Earnings	-	-	10,848	10,848
Total Non-Operating Revenues	<u>-</u>	<u>-</u>	<u>10,848</u>	<u>10,848</u>
Change in Net Position	214,022	944,131	(167,397)	990,756
Net Position(Deficit) at Beginning of Year	<u>(1,090,006)</u>	<u>3,231,305</u>	<u>191,121</u>	<u>2,332,420</u>
Net Position (Deficit) at End of Year	<u>\$ (875,984)</u>	<u>\$ 4,175,436</u>	<u>\$ 23,724</u>	<u>\$ 3,323,176</u>

Butler County
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2019

	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	\$ 657,308	\$ -	\$ 128,561	\$ 785,869
Cash Paid to Suppliers	(3,023,702)	(1,412,862)	(501,490)	(4,938,054)
Cash Paid to Employees	(168,697)	(104,060)	-	(272,757)
Cash Received from Interfund Services Provided	20,661,675	2,258,085	1,736,572	24,656,332
Cash Paid for Claims	(17,984,916)	(232,966)	(1,453,185)	(19,671,067)
Net Cash Provided by(Used For) Operating Activities	141,668	508,197	(89,542)	560,323
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	10,848	10,848
Net Increase(Decrease) in Cash and Cash Equivalents	141,668	508,197	(78,694)	571,171
Cash and Cash Equivalents at Beginning of Year	2,215,906	3,051,250	414,458	5,681,614
Cash and Cash Equivalents at End of Year	<u>\$ 2,357,574</u>	<u>\$ 3,559,447</u>	<u>\$ 335,764</u>	<u>\$ 6,252,785</u>
<u>Reconciliation of Operating Income (Loss) to Net Cash Provided(Used For) by Operating Activities:</u>				
Operating Income (Loss)	\$ 214,022	\$ 944,131	\$ (178,245)	\$ 979,908
Adjustments to Reconcile Operating Income(Loss) to Net Cash Provided by(Used For) Operating Activities:				
<u>(Increase)Decrease in Assets</u>				
Accounts Receivable	567,154	-	-	567,154
Due from Other Funds	(1,455)	(934)	-	(2,389)
Prepaid Items	-	(34,068)	-	(34,068)
<u>Increase(Decrease) in Liabilities</u>				
Contracts Payable	-	(8,401)	-	(8,401)
Accrued Wages and Benefits Payable	523	349	-	872
Compensated Absences Payable	(10,270)	327	-	(9,943)
Claims Payable	(628,306)	(393,207)	88,703	(932,810)
Total Adjustments	(72,354)	(435,934)	88,703	(419,585)
Net Cash Provided by(Used For) Operating Activities	<u>\$ 141,668</u>	<u>\$ 508,197</u>	<u>\$ (89,542)</u>	<u>\$ 560,323</u>

Agency Funds

Agency funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results and operations. The following are the County's agency funds:

Undivided Tax – Accounts for various agency funds used for the collection and distribution of taxes by the County.

All Other Agency – Accounts for various individual agency funds combined for reporting purposes.

Butler County, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2019

	Undivided Tax	All Other Agency	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 14,872,817	\$ 16,986,533	\$ 31,859,350
Cash and Cash Equivalents in Segregated Accounts	-	6,133,008	6,133,008
Property Taxes Receivable	475,390,336	-	475,390,336
Revenue in Lieu of Taxes Receivable	96,794,439	-	96,794,439
Special Assessments Receivable	9,550,871	-	9,550,871
Due from Other Governments	32,055,722	379,050	32,434,772
Total Assets	\$ 628,664,185	\$ 23,498,591	\$ 652,162,776
Liabilities			
Undistributed Monies	-	22,724,070	22,724,070
Deposits Held and Due to Others	-	459,829	459,829
Due to Other Governments	628,664,185	239,456	628,903,641
Loans Payable	-	75,236	75,236
Total Liabilities	\$ 628,664,185	\$ 23,498,591	\$ 652,162,776

Butler County, Ohio
Combining Statement of Changes in Fiduciary Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019

	Beginning Balance 12/31/18	Additions	Deductions	Ending Balance 12/31/19
Undivided Tax Fund				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 19,453,423	\$ 546,616,280	\$ 551,196,886	\$ 14,872,817
Property Taxes Receivable	564,594,651	499,792,418	588,996,733	475,390,336
Revenue in Lieu of Taxes Receivable	98,703,988	50,911,611	52,821,160	96,794,439
Special Assessments Receivable	9,285,373	8,998,457	8,732,959	9,550,871
Due from Other Governments	32,025,002	32,055,722	32,025,002	32,055,722
Total Assets	\$ 724,062,437	\$ 1,138,374,488	\$ 1,233,772,740	\$ 628,664,185
Liabilities				
Due to Other Governments	\$ 724,062,437	\$ 569,454,510	\$ 664,852,762	\$ 628,664,185
Total Liabilities	\$ 724,062,437	\$ 569,454,510	\$ 664,852,762	\$ 628,664,185
All Other Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 18,180,256	\$ 36,559,436	\$ 37,753,159	\$ 16,986,533
Cash and Cash Equivalents				
In Segregated Accounts	6,691,438	-	558,430	6,133,008
Due from Other Governments	228,592	386,532	236,074	379,050
Total Assets	\$ 25,100,286	\$ 36,945,968	\$ 38,547,663	\$ 23,498,591
Liabilities				
Undistributed Monies	\$ 24,466,418	\$ 309,756	\$ 2,052,104	\$ 22,724,070
Deposits Held and Due to Others	269,676	315,409	125,256	459,829
Due to Other Governments	238,956	113,641	113,141	239,456
Loans Payable	125,236	-	50,000	75,236
Total Liabilities	\$ 25,100,286	\$ 738,806	\$ 2,340,501	\$ 23,498,591

(Continued)

Butler County, Ohio
Combining Statement of Changes in Fiduciary Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2019 (Continued)

	Beginning Balance 12/31/18	Additions	Deductions	Ending Balance 12/31/19
Total - All Agency Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 37,633,679	\$ 583,175,716	\$ 588,950,045	\$ 31,859,350
Cash and Cash Equivalents				
In Segregated Accounts	6,691,438	-	558,430	6,133,008
Property Taxes Receivable	564,594,651	499,792,418	588,996,733	475,390,336
Revenue in Lieu of Taxes Receivable	98,703,988	50,911,611	52,821,160	96,794,439
Special Assessments Receivable	9,285,373	8,998,457	8,732,959	9,550,871
Due from Other Governments	228,592	32,442,254	236,074	32,434,772
Total Assets	<u>\$ 717,137,721</u>	<u>\$ 1,175,320,456</u>	<u>\$ 1,240,295,401</u>	<u>\$ 652,162,776</u>
Liabilities				
Undistributed Monies	\$ 24,466,418	\$ 309,756	\$ 2,052,104	\$ 22,724,070
Deposits Held and Due to Others	269,676	315,409	125,256	459,829
Due to Other Governments	724,301,393	569,568,151	664,965,903	628,903,641
Loans Payable	125,236	-	50,000	75,236
Total Liabilities	<u>\$ 749,162,723</u>	<u>\$ 570,193,316</u>	<u>\$ 667,193,263</u>	<u>\$ 652,162,776</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,104,000	\$ 13,104,000	\$ 14,417,342	\$ 1,313,342
Sales Taxes	43,094,709	43,146,381	44,760,686	1,614,305
Charges for Services	25,715,631	25,680,674	28,981,153	3,300,479
Licenses and Permits	2,513,050	2,513,050	2,710,874	197,824
Fines and Forfeitures	1,148,300	1,148,300	1,064,850	(83,450)
Intergovernmental	10,578,701	10,511,497	12,984,125	2,472,628
Interest	4,900,000	4,900,000	7,002,243	2,102,243
Other	504,190	545,550	1,965,083	1,419,533
Total Revenues	101,558,581	101,549,452	113,886,356	12,336,904
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Information Services				
Personal Services	2,124,149	2,124,149	1,810,018	314,131
Materials and Supplies	75,000	113,812	112,312	1,500
Contractual Services	1,008,337	1,248,820	1,208,323	40,497
Capital Outlay	-	60,879	60,345	534
Total Information Services	3,207,486	3,547,660	3,190,998	356,662
Audit Services				
Contractual Services	130,000	130,390	127,389	3,001
Auditor				
Personal Services	1,290,005	1,273,005	1,098,035	174,970
Materials and Supplies	39,000	46,455	43,607	2,848
Contractual Services	74,500	84,558	79,513	5,045
Capital Outlay	-	35,000	34,540	460
Total Auditor	1,403,505	1,439,018	1,255,695	183,323
Commissioners				
Personal Services	1,326,143	1,326,143	1,011,945	314,198
Materials and Supplies	26,200	32,233	25,141	7,092
Contractual Services	68,800	123,832	88,629	35,203
Capital Outlay	-	194,879	194,879	-
Other	500	500	170	330
Total Commissioners	1,421,643	1,677,587	1,320,764	356,823
Department of Development				
Personal Services	1,383,008	1,383,479	1,342,566	40,913
Materials and Supplies	31,450	32,489	23,895	8,594
Contractual Services	275,000	296,282	290,941	5,341
Other	2,600	8,400	8,300	100
Total Department of Development	1,692,058	1,720,650	1,665,702	54,948
Mailroom				
Personal Services	90,981	90,981	83,936	7,045
Materials and Supplies	540,040	589,771	589,230	541
Contractual Services	400	4,400	174	4,226
Total Mailroom	\$ 631,421	\$ 685,152	\$ 673,340	\$ 11,812

(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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Maintenance				
Personal Services	\$ 282,050	\$ 282,050	\$ 248,148	\$ 33,902
Materials and Supplies	194,500	221,357	187,394	33,963
Contractual Services	2,103,000	2,650,486	2,580,280	70,206
Capital Outlay	-	565,566	538,487	27,079
Total Maintenance	2,579,550	3,719,459	3,554,309	165,150
Records Center				
Personal Services	287,925	287,925	113,471	174,454
Materials and Supplies	3,400	4,065	1,979	2,086
Contractual Services	32,400	32,470	24,557	7,913
Total Records Center	323,725	324,460	140,007	184,453
Insurance, Pension and Taxes				
Contractual Services	880,040	910,392	890,580	19,812
Other	780,000	766,300	592,860	173,440
Total Insurance, Pension and Taxes	1,660,040	1,676,692	1,483,440	193,252
Commissioners-Other				
Contractual Services	323,470	341,086	327,869	13,217
Other	38,033	161,117	128,717	32,400
Total Commissioners-Other	361,503	502,203	456,586	45,617
Central HR				
Personal Services	294,303	357,717	333,039	24,678
Materials and Supplies	2,375	3,270	3,270	-
Contractual Services	85,845	94,479	20,154	74,325
Total Central HR	382,523	455,466	356,463	99,003
Board of Elections				
Personal Services	2,177,217	2,177,717	2,111,875	65,842
Materials and Supplies	135,700	180,579	152,992	27,587
Contractual Services	547,651	483,505	390,490	93,015
Capital Outlay	-	22,000	21,748	252
Total Board of Elections	2,860,568	2,863,801	2,677,105	186,696
Prosecuting Attorney				
Personal Services	4,088,886	4,134,011	4,121,610	12,401
Materials and Supplies	45,710	71,242	71,242	-
Contractual Services	70,907	75,618	74,631	987
Other	70,319	70,319	70,319	-
Total Prosecuting Attorney	4,275,822	4,351,190	4,337,802	13,388
CSEA Prosecutor				
Personal Services	266,442	253,440	253,415	25
Materials and Supplies	1,760	4,955	4,955	-
Contractual Services	32,366	46,449	45,608	841
Total CSEA Prosecutor	300,568	304,844	303,978	866
Pre-trial Diversion				
Personal Services	-	1,011	-	1,011
Other	-	515	515	-
Total Pre-trial Diversion	\$ -	\$ 1,526	\$ 515	\$ 1,011

(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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public Defender Area Courts				
Personal Services	\$ 287,296	\$ 279,796	\$ 276,071	\$ 3,725
Materials and Supplies	1,020	1,020	1,000	20
Contractual Services	10,625	8,975	8,495	480
Total Public Defender Area Courts	298,941	289,791	285,566	4,225
Public Defender Common Pleas				
Personal Services	1,090,743	1,049,143	1,048,031	1,112
Materials and Supplies	3,831	4,731	4,308	423
Contractual Services	23,399	22,649	20,710	1,939
Total Public Defender Common Pleas	1,117,973	1,076,523	1,073,049	3,474
Public Defender Municipal				
Personal Services	629,355	695,015	693,385	1,630
Materials and Supplies	2,652	9,470	8,818	652
Contractual Services	10,500	6,700	6,700	-
Total Public Defender Municipal	642,507	711,185	708,903	2,282
Recorder				
Personal Services	672,762	679,752	631,898	47,854
Materials and Supplies	5,000	5,424	5,337	87
Contractual Services	5,270	5,270	4,308	962
Total Recorder	683,032	690,446	641,543	48,903
Microfilm Board				
Personal Services	98,502	99,517	86,061	13,456
Materials and Supplies	-	1,000	310	690
Total Microfilm Board	98,502	100,517	86,371	14,146
Recorder's Special Equipment				
Personal Services	70,200	71,122	64,087	7,035
Materials and Supplies	47,000	47,082	21,849	25,233
Contractual Services	100,000	100,005	71,990	28,015
Total Recorder	217,200	218,209	157,926	60,283
Treasurer				
Personal Services	786,781	795,996	777,397	18,599
Materials and Supplies	21,300	25,132	25,117	15
Contractual Services	214,065	224,186	223,869	317
Other	-	39	39	-
Total Treasurer	1,022,146	1,045,353	1,026,422	18,931
Certificate of Title				
Personal Services	1,813,750	1,910,975	1,862,918	48,057
Materials and Supplies	82,200	70,480	64,330	6,150
Contractual Services	297,381	357,191	297,287	59,904
Total Treasurer	2,193,331	2,338,646	2,224,535	114,111
Historical Society				
Personal Services	-	24,872	24,872	-
Total General Government:				
Legislative and Executive	27,504,044	29,895,640	27,773,280	2,122,360
General Government:				
Judicial				
Area Courts				
Personal Services	1,015,583	1,015,583	992,098	23,485
Materials and Supplies	19,980	31,992	31,992	-
Contractual Services	119,200	114,858	100,740	14,118
Total Area Courts	1,154,763	1,162,433	1,124,830	37,603
Clerk of Courts				
Personal Services	1,611,342	1,611,580	1,533,809	77,771
Materials and Supplies	318,500	315,089	311,595	3,494
Contractual Services	54,084	70,010	68,586	1,424
Total Clerk of Courts	1,983,926	1,996,679	1,913,990	82,689
Common Pleas Court				
Personal Services	1,972,804	2,013,304	2,009,569	3,735
Materials and Supplies	46,000	41,280	41,236	44
Contractual Services	416,400	424,318	349,960	74,358
Total Common Pleas Court	\$ 2,435,204	\$ 2,478,902	\$ 2,400,765	\$ 78,137

(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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Court Services				
Personal Services	\$ 442,074	\$ 456,074	\$ 453,686	\$ 2,388
Domestic Relations Court				
Personal Services	1,577,526	1,579,982	1,513,685	66,297
Materials and Supplies	14,190	20,194	18,518	1,676
Contractual Services	138,010	149,516	135,353	14,163
Total Domestic Relations Court	1,729,726	1,749,692	1,667,556	82,136
Parenting Education				
Contractual Services	43,000	46,100	46,100	-
Juvenile Court				
Personal Services	2,882,193	2,872,193	2,725,836	146,357
Materials and Supplies	49,140	89,461	87,500	1,961
Contractual Services	1,419,772	1,488,850	1,439,377	49,473
Total Juvenile Court	4,351,105	4,450,504	4,252,713	197,791
Probate Court				
Personal Services	1,025,543	1,025,543	1,005,097	20,446
Materials and Supplies	24,500	35,711	33,403	2,308
Contractual Services	104,500	96,774	83,888	12,886
Other	-	50	50	-
Total Probate Court	1,154,543	1,158,078	1,122,438	35,640
Court of Appeals				
Materials and Supplies	42,850	46,422	36,867	9,555
Contractual Services	541,535	560,121	534,830	25,291
Other	300	300	-	300
Total Court of Appeals	584,685	606,843	571,697	35,146
Municipal Courts				
Personal Services	474,622	476,263	473,313	2,950
Contractual Services	65,000	63,359	58,537	4,822
Total Municipal Courts	539,622	539,622	531,850	7,772
Total General Government:				
Judicial	14,418,648	14,644,927	14,085,625	559,302
Public Safety				
Adult Probation				
Personal Services	2,004,273	1,979,123	1,967,387	11,736
Materials and Supplies	110,200	111,893	109,898	1,995
Contractual Services	291,584	321,616	321,310	306
Total Adult Probation	2,406,057	2,412,632	2,398,595	14,037
Coroner				
Personal Services	783,478	793,242	768,266	24,976
Materials and Supplies	9,500	11,046	9,225	1,821
Contractual Services	16,780	18,238	16,291	1,947
Capital Outlay	-	25,015	25,015	-
Total Coroner	\$ 809,758	\$ 847,541	\$ 818,797	\$ 28,744

(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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Coroner's Morgue				
Materials and Supplies	\$ 26,700	\$ 44,642	\$ 43,877	\$ 765
Contractual Services	352,300	405,861	397,634	8,227
Total Coroner's Morgue	<u>379,000</u>	<u>450,503</u>	<u>441,511</u>	<u>8,992</u>
Juvenile Facilities				
Personal Services	2,103,417	2,090,267	2,071,587	18,680
Materials and Supplies	155,000	182,766	176,074	6,692
Contractual Services	130,280	146,871	137,111	9,760
Capital Outlay	-	382,747	373,306	9,441
Total Juvenile Facilities	<u>2,388,697</u>	<u>2,802,651</u>	<u>2,758,078</u>	<u>44,573</u>
Job and Family Services Fraud Investigation				
Personal Services	105,333	106,490	106,323	167
Contractual Services	1,400	1,287	1,275	12
Other	800	766	766	-
Total Job and Family Services Fraud Investigation	<u>107,533</u>	<u>108,543</u>	<u>108,364</u>	<u>179</u>
Children Services Security Services				
Personal Services	374,995	374,995	361,614	13,381
Contractual Services	7,200	7,221	520	6,701
Other	3,500	3,500	2,000	1,500
Total Children Services Security Services	<u>385,695</u>	<u>385,716</u>	<u>364,134</u>	<u>21,582</u>
Sheriff's Academy				
Personal Services	86,782	86,782	80,942	5,840
Materials and Supplies	31,850	38,758	38,758	-
Contractual Services	60,060	70,711	70,159	552
Total Sheriff's Academy	<u>178,692</u>	<u>196,251</u>	<u>189,859</u>	<u>6,392</u>
Sheriff's Resolutions				
Personal Services	492,642	492,642	488,379	4,263
Materials and Supplies	610,000	850,771	850,771	-
Contractual Services	2,463,950	2,799,548	2,797,507	2,041
Total Sheriff's Resolutions	<u>3,566,592</u>	<u>4,142,961</u>	<u>4,136,657</u>	<u>6,304</u>
Sheriff				
Personal Services	22,828,222	24,057,778	23,814,337	243,441
Materials and Supplies	633,206	830,746	830,148	598
Contractual Services	608,145	653,247	651,572	1,675
Capital Outlay	-	567,099	546,808	20,291
Other	230,975	244,136	242,175	1,961
Total Sheriff	<u>\$ 24,300,548</u>	<u>\$ 26,353,006</u>	<u>\$ 26,085,040</u>	<u>\$ 267,966</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Paramedics				
Personal Services	\$ 1,226,520	\$ 1,264,095	\$ 1,255,300	\$ 8,795
Materials and Supplies	354,500	544,952	544,847	105
Contractual Services	289,500	313,859	312,969	890
Other	4,000	4,000	4,000	-
Total Paramedics	<u>1,874,520</u>	<u>2,126,906</u>	<u>2,117,116</u>	<u>9,790</u>
Incarceration Alternatives				
Personal Services	244,043	244,043	157,778	86,265
Materials and Supplies	34,075	18,828	6,149	12,679
Contractual Services	41,500	59,817	59,817	-
Capital Outlay	-	31,681	31,681	-
Total Sheriff	<u>319,618</u>	<u>354,369</u>	<u>255,425</u>	<u>98,944</u>
Rehabilitation Facility Center Deputy Services				
Personal Services	78,848	82,325	82,258	67
Contractual Services	1,000	800	100	700
Other	800	800	510	290
Total Sheriff	<u>80,648</u>	<u>83,925</u>	<u>82,868</u>	<u>1,057</u>
General Communications Sales Tax				
Personal Services	659,207	659,207	621,165	38,042
Materials and Supplies	142,639	181,827	177,009	4,818
Contractual Services	2,231,457	2,297,334	2,297,022	312
Other	6,800	6,806	6,806	-
Total General Communications Sales Tax	<u>3,040,103</u>	<u>3,145,174</u>	<u>3,102,002</u>	<u>43,172</u>
E911 Dispatch				
Personal Services	3,108,375	3,256,667	3,216,240	40,427
Materials and Supplies	46,060	78,197	78,197	-
Contractual Services	267,866	266,391	266,121	270
Other	15,750	19,278	19,278	-
Total E911 Dispatch	<u>3,438,051</u>	<u>3,620,533</u>	<u>3,579,836</u>	<u>40,697</u>
Total Public Safety	<u>43,275,512</u>	<u>47,030,711</u>	<u>46,438,282</u>	<u>592,429</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public Works				
Solid Waste Landfill				
Contractual Services	13,500	13,500	13,500	-
Engineers-Plat Room				
Personal Services	228,669	228,669	215,165	13,504
Total Public Works	242,169	242,169	228,665	13,504
Health				
Other-Health				
Contractual Services	755,000	975,123	925,136	49,987
Registration Vital Statistics				
Other	3,500	3,500	-	3,500
Total Health	758,500	978,623	925,136	53,487
Human Services				
Veterans Memorial				
Materials and Supplies	3,500	3,500	1,788	1,712
Contractual Services	11,000	12,365	10,365	2,000
Total Veterans Memorial	14,500	15,865	12,153	3,712
Veterans Services				
Personal Services	992,473	992,473	829,633	162,840
Materials and Supplies	58,800	80,348	73,520	6,828
Contractual Services	1,883,650	2,078,325	1,668,261	410,064
Total Veterans Services	2,934,923	3,151,146	2,571,414	579,732
Total Human Services	2,949,423	3,167,011	2,583,567	583,444
Conservation and Recreation				
Agricultural				
Contractual Services	6,238	6,238	-	6,238
Other	386,578	386,578	386,578	-
Total Agricultural	392,816	392,816	386,578	6,238
Emergency Management				
Materials and Supplies	2,500	6,977	6,977	-
Contractual Services	500	500	-	500
Total Emergency Management	3,000	7,477	6,977	500
Total Conservation and Recreation	\$ 395,816	\$ 400,293	\$ 393,555	\$ 6,738

(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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Total Expenditures	\$ 89,544,112	\$ 96,359,374	\$ 92,428,110	\$ 3,931,264
Excess of Revenues Over Expenditures	12,014,469	5,190,078	21,458,246	16,268,168
Other Financing Sources (Uses):				
Other Financing Sources	2,885,671	2,885,671	3,107,541	221,870
Advances - In	-	-	2,031,441	2,031,441
Advances - Out			(300,000)	(300,000)
Transfers - Out	(14,857,031)	(13,703,758)	(13,628,112)	75,646
Total Other Financing Sources (Uses)	(11,971,360)	(10,818,087)	(8,789,130)	2,028,957
Net Change in Fund Balance	43,109	(5,628,009)	12,669,116	18,297,125
Fund Balance at Beginning of Year	52,735,539	52,735,539	52,735,539	-
Prior Year Encumbrances Appropriated	3,036,680	3,036,680	3,036,680	-
Fund Balance at End of Year	\$ 55,815,328	\$ 50,144,210	\$ 68,441,335	\$ 18,297,125

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 8,999,102	\$ (510,698)
Charges for Services	73,080	73,080	81,329	8,249
Intergovernmental	5,331,953	5,467,760	7,475,868	2,008,108
Other	1,990	2,240	121,594	119,354
Total Revenues	14,916,823	15,052,880	16,677,893	1,625,013
Expenditures:				
Current:				
Health				
Personal Services	1,652,033	1,695,205	1,521,814	173,391
Materials and Supplies	226,803	213,531	72,358	141,173
Contractual Services	15,708,682	17,385,432	15,735,123	1,650,309
Other	10,800	6,300	750	5,550
Total Expenditures	17,598,318	19,300,468	17,330,045	1,970,423
Total Expenditures	17,598,318	19,300,468	17,330,045	1,970,423
Excess of Revenues(Under) Expenditures	(2,681,495)	(4,247,588)	(652,152)	3,595,436
Other Financing Sources:				
Other Financing Sources	-	-	141,052	141,052
Transfers - In	110,000	110,000	110,000	-
Total Other Financing Sources	110,000	110,000	251,052	141,052
Net Change in Fund Balance	(2,571,495)	(4,137,588)	(401,100)	3,736,488
Fund Balance at Beginning of Year	17,114,276	17,114,276	17,114,276	-
Prior Year Encumbrances Appropriated	540,507	540,507	540,507	-
Fund Balance at End of Year	\$ 15,083,288	\$ 13,517,195	\$ 17,253,683	\$ 3,736,488

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 19,038,110	\$ 19,038,110	\$ 19,382,089	\$ 343,979
Charges for Services	5,000	5,000	8,524	3,524
Intergovernmental	7,281,242	7,421,698	9,274,451	1,852,753
Other	-	-	5,249	5,249
Total Revenues	<u>26,324,352</u>	<u>26,464,808</u>	<u>28,670,313</u>	<u>2,205,505</u>
Expenditures:				
Current:				
Health				
Developmental Disabilities				
Personal Services	11,566,332	11,568,128	10,927,582	640,546
Materials and Supplies	310,500	319,346	301,231	18,115
Contractual Services	16,090,289	16,428,151	14,568,759	1,859,392
Capital Outlay	129,000	129,000	121,398	7,602
Other	-	290,456	290,456	-
Total Expenditures	<u>28,096,121</u>	<u>28,735,081</u>	<u>26,209,426</u>	<u>2,525,655</u>
Excess of Revenues Over(Under) Expenditures	(1,771,769)	(2,270,273)	2,460,887	4,731,160
Other Financing Sources :				
Other Financing Sources	<u>50,000</u>	<u>50,000</u>	<u>140,458</u>	<u>90,458</u>
Net Change in Fund Balance	(1,721,769)	(2,220,273)	2,601,345	4,821,618
Fund Balance at Beginning of Year	32,628,506	32,628,506	32,628,506	-
Prior Year Encumbrances Appropriated	<u>540,769</u>	<u>540,769</u>	<u>540,769</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 31,447,506</u>	<u>\$ 30,949,002</u>	<u>\$ 35,770,620</u>	<u>\$ 4,821,618</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,500,000	\$ 13,500,000	\$ 13,991,791	\$ 491,791
Intergovernmental	27,071,502	24,856,502	27,587,648	2,731,146
Other	378,659	378,659	466,275	87,616
Total Revenues	<u>40,950,161</u>	<u>38,735,161</u>	<u>42,045,714</u>	<u>3,310,553</u>
Expenditures:				
Current:				
Human Services				
Job and Family/Children Services				
Personal Services	18,993,303	17,019,333	17,009,892	9,441
Materials and Supplies	299,500	185,475	184,794	681
Contractual Services	24,970,112	24,363,500	24,267,069	96,431
Other	1,315,737	1,360,862	1,353,699	7,163
Total Expenditures	<u>45,578,652</u>	<u>42,929,170</u>	<u>42,815,454</u>	<u>113,716</u>
Excess of Revenues Under Expenditures	<u>(4,628,491)</u>	<u>(4,194,009)</u>	<u>(769,740)</u>	<u>3,424,269</u>
Other Financing Sources:				
Other Financing Sources	464,000	464,000	535,863	71,863
Transfers - In	871,238	871,238	858,224	(13,014)
Total Other Financing Sources	<u>1,335,238</u>	<u>1,335,238</u>	<u>1,394,087</u>	<u>58,849</u>
Net Change in Fund Balance	(3,293,253)	(2,858,771)	624,347	3,483,118
Fund Balance at Beginning of Year	8,950,006	8,950,006	8,950,006	-
Prior Year Encumbrances Appropriated	2,269,295	2,269,295	2,269,295	-
Fund Balance at End of Year	<u>\$ 7,926,048</u>	<u>\$ 8,360,530</u>	<u>\$ 11,843,648</u>	<u>\$ 3,483,118</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 14,865,000	\$ 12,386,248	\$ 12,443,398	\$ 57,150
Total Revenues	14,865,000	12,386,248	12,443,398	57,150
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental				
Contractual Services	14,050,111	15,276,607	13,067,959	2,208,648
Other	-	150,031	150,031	-
Total Expenditures	14,050,111	15,426,638	13,217,990	2,208,648
Excess of Revenues (Under) Expenditures	814,889	(3,040,390)	(774,592)	2,265,798
Other Financing Sources (Uses):				
Other Financing Sources	2,000,000	2,000,000	3,390,682	1,390,682
Transfers - Out	(2,930,952)	(3,389,091)	(3,381,462)	7,629
Total Other Financing Sources (Uses)	(930,952)	(1,389,091)	9,220	1,398,311
Net Change in Fund Balance	(116,063)	(4,429,481)	(765,372)	3,664,109
Fund Balance at Beginning of Year	17,407,449	17,407,449	17,407,449	-
Prior Year Encumbrances Appropriated	33,709	33,709	33,709	-
Fund Balance at End of Year	\$ 17,325,095	\$ 13,011,677	\$ 16,675,786	\$ 3,664,109

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 18,971,827	\$ 19,017,909	\$ 19,865,320	\$ 847,411
Contributed Capital	3,238,500	3,238,500	4,144,975	906,475
Special Assessments	80,000	33,918	45,991	12,073
Other Non-Operating Revenues	26,500	26,500	73,135	46,635
Other Operating Revenues	32,300	32,300	82,754	50,454
Total Revenues	22,349,127	22,349,127	24,212,175	1,863,048
Expenses:				
Personal Services	5,921,357	5,921,357	5,637,939	283,418
Materials and Supplies	1,753,943	1,862,296	1,643,258	219,038
Contractual Services	4,382,341	4,967,529	4,856,351	111,178
Other Operating Expenses	742,684	731,243	528,567	202,676
Capital Outlay	13,251,700	15,115,659	14,714,940	400,719
Debt Service:				
Principal Retirement	6,125,981	6,127,493	6,127,466	27
Interest and Fiscal Charges	1,166,760	1,166,758	1,115,238	51,520
Total Expenses	33,344,766	35,892,335	34,623,759	1,268,576
Net Change in Fund Equity	(10,995,639)	(13,543,208)	(10,411,584)	3,131,624
Fund Equity at Beginning of Year	35,554,438	35,554,438	35,554,438	-
Prior Year Encumbrances Appropriated	6,307,395	6,307,395	6,307,395	-
Fund Equity at End of Year	\$ 30,866,194	\$ 28,318,625	\$ 31,450,249	\$ 3,131,624

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 21,581,883	\$ 21,581,883	\$ 22,150,537	\$ 568,654
Contributed Capital	2,000,300	2,000,300	2,591,458	591,158
Special Assessments	75,000	75,000	43,356	(31,644)
Capital Grants and Contributions		999,612	999,612	-
Other Non-Operating Revenues	64,060	64,060	104,938	40,878
Other Operating Revenues	1,550	1,550	3,897	2,347
Total Revenues	23,722,793	24,722,405	25,893,798	1,171,393
Expenses:				
Personal Services	2,577,047	2,577,047	2,500,322	76,725
Materials and Supplies	698,414	734,203	656,974	77,229
Contractual Services	9,996,873	11,848,859	11,795,708	53,151
Other Operating Expenses	529,911	442,521	429,086	13,435
Capital Outlay	6,290,000	6,997,738	5,597,103	1,400,635
Debt Service:				
Principal Retirement	5,029,022	5,027,512	5,027,481	31
Interest and Fiscal Charges	1,347,780	1,347,780	1,330,658	17,122
Total Expenses	26,469,047	28,975,660	27,337,332	1,638,328
Net Change in Fund Equity	(2,746,254)	(4,253,255)	(1,443,534)	2,809,721
Fund Equity at Beginning of Year	19,256,514	19,256,514	19,256,514	-
Prior Year Encumbrances Appropriated	2,224,343	2,224,343	2,224,343	-
Fund Equity at End of Year	\$ 18,734,603	\$ 17,227,602	\$ 20,037,323	\$ 2,809,721

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,303,000	\$ 4,503,000	\$ 4,541,565	\$ 38,565
Total Revenues	<u>2,303,000</u>	<u>4,503,000</u>	<u>4,541,565</u>	<u>38,565</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	2,194,734	2,099,734	1,949,916	149,818
Materials and Supplies	110,000	169,804	167,440	2,364
Contractual Services	744,000	1,433,536	1,385,092	48,444
Capital Outlay	-	70,000	62,047	7,953
Total Expenditures	<u>3,048,734</u>	<u>3,773,074</u>	<u>3,564,495</u>	<u>208,579</u>
Net Change in Fund Balance	(745,734)	729,926	977,070	247,144
Fund Balance at Beginning of Year	2,678,916	2,678,916	2,678,916	-
Prior Year Encumbrances Appropriated	276,472	276,472	276,472	-
Fund Balance at End of Year	<u>\$ 2,209,654</u>	<u>\$ 3,685,314</u>	<u>\$ 3,932,458</u>	<u>\$ 247,144</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,273,000	\$ 1,266,800	\$ 1,265,295	\$ (1,505)
Fines and Forfeitures	535,250	498,680	495,518	(3,162)
Intergovernmental	-	50,000	50,000	-
Interest	40,000	40,000	80,912	40,912
Other	-	-	4,283	4,283
Total Revenues	<u>1,848,250</u>	<u>1,855,480</u>	<u>1,896,008</u>	<u>40,528</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Other Legislative and Executive				
Personal Services	885,729	913,643	891,127	22,516
Materials and Supplies	292,200	322,668	240,213	82,455
Contractual Services	574,853	636,444	604,007	32,437
Capital Outlay	-	47,450	19,228	28,222
Other	17,000	17,000	15,000	2,000
Total Expenditures	<u>1,769,782</u>	<u>1,937,205</u>	<u>1,769,575</u>	<u>167,630</u>
Excess of Revenues Over(Under) Expenditures	78,468	(81,725)	126,433	208,158
Other Financing Sources:				
Other Financing Sources	15,000	15,000	8,434	(6,566)
Transfers - In	-	-	237,660	237,660
Total Other Financing Sources	<u>15,000</u>	<u>15,000</u>	<u>246,094</u>	<u>231,094</u>
Net Change in Fund Balance	93,468	(66,725)	372,527	439,252
Fund Balance at Beginning of Year	3,636,206	3,636,206	3,636,206	-
Prior Year Encumbrances Appropriated	201,196	201,196	201,196	-
Fund Balance at End of Year	<u>\$ 3,930,870</u>	<u>\$ 3,770,677</u>	<u>\$ 4,209,929</u>	<u>\$ 439,252</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,460,400	\$ 2,444,280	\$ 2,582,312	\$ 138,032
Fines and Forfeitures	85,500	85,500	108,381	22,881
Intergovernmental	301,400	401,400	401,512	112
Interest	29	29	76	47
Total Revenues	<u>2,847,329</u>	<u>2,931,209</u>	<u>3,092,281</u>	<u>161,072</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Other Judicial				
Personal Services	2,050,254	2,162,553	2,084,553	78,000
Materials and Supplies	260,000	339,893	176,681	163,212
Contractual Services	879,593	886,900	628,141	258,759
Capital Outlay	-	35,020	32,822	2,198
Total Expenditures	<u>3,189,847</u>	<u>3,424,366</u>	<u>2,922,197</u>	<u>502,169</u>
Excess of Revenues Over (Under) Expenditures	(342,518)	(493,157)	170,084	663,241
Other Financing Sources:				
Transfers - In	-	-	8,396	8,396
Net Change in Fund Balance	(342,518)	(493,157)	178,480	671,637
Fund Balance at Beginning of Year	5,511,723	5,511,723	5,511,723	-
Prior Year Encumbrances Appropriated	55,254	55,254	55,254	-
Fund Balance at End of Year	<u>\$ 5,224,459</u>	<u>\$ 5,073,820</u>	<u>\$ 5,745,457</u>	<u>\$ 671,637</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 4,610,159	\$ 4,594,759	\$ 4,740,839	\$ 146,080
Licenses and Permits	874,000	701,432	732,331	30,899
Fines and Forfeitures	28,000	22,613	22,826	213
Intergovernmental	5,034,068	4,765,622	4,829,291	63,669
Other	383,900	377,400	373,054	(4,346)
Total Revenues	<u>10,930,127</u>	<u>10,461,826</u>	<u>10,698,341</u>	<u>236,515</u>
Expenditures:				
Current:				
Public Safety				
Other Public Safety				
Personal Services	10,154,064	10,162,078	9,604,205	557,873
Materials and Supplies	409,902	474,156	400,011	74,145
Contractual Services	1,815,326	1,570,819	1,099,262	471,557
Capital Outlay	-	106,351	105,391	960
Other	240,726	382,328	367,794	14,534
Total Expenditures	<u>12,620,018</u>	<u>12,695,732</u>	<u>11,576,663</u>	<u>1,119,069</u>
Excess of Revenues Under Expenditures	<u>(1,689,891)</u>	<u>(2,233,906)</u>	<u>(878,322)</u>	<u>1,355,584</u>
Other Financing Sources(Uses):				
Other Financing Sources	185,000	157,380	157,490	110
Transfers - In	58,752	58,752	58,500	(252)
Total Other Financing Sources(Uses)	<u>243,752</u>	<u>216,132</u>	<u>215,990</u>	<u>(142)</u>
Net Change in Fund Balance	(1,446,139)	(2,017,774)	(662,332)	1,355,442
Fund Balance at Beginning of Year	4,424,203	4,424,203	4,424,203	-
Prior Year Encumbrances Appropriated	423,825	423,825	423,825	-
Fund Balance at End of Year	<u>\$ 3,401,889</u>	<u>\$ 2,830,254</u>	<u>\$ 4,185,696</u>	<u>\$ 1,355,442</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other Local Taxes	\$ 2,725,000	\$ 2,725,000	\$ 2,785,858	\$ 60,858
Charges for Services	155,000	155,000	271,743	116,743
License and Permits	135,000	135,000	195,069	60,069
Fines and Forfeitures	165,000	165,000	266,572	101,572
Intergovernmental	15,099,832	14,226,717	14,800,198	573,481
Special Assessments	-	-	48,394	48,394
Interest	100,000	100,000	257,143	157,143
Other	870,000	870,000	133,691	(736,309)
Total Revenues	<u>19,249,832</u>	<u>18,376,717</u>	<u>18,758,668</u>	<u>381,951</u>
Expenditures:				
Current:				
Public Works				
Motor Vehicle				
Personal Services	7,062,660	7,063,808	6,413,389	650,419
Materials and Supplies	1,455,955	1,591,509	1,426,248	165,261
Contractual Services	11,715,756	12,845,689	11,203,108	1,642,581
Capital Outlay	646,000	829,595	810,774	18,821
Other	5,000	5,000	5,000	-
Total Public Works	<u>20,885,371</u>	<u>22,335,601</u>	<u>19,858,519</u>	<u>2,477,082</u>
Debt Service:				
Principal Retirement	<u>124,300</u>	<u>124,300</u>	<u>124,288</u>	<u>12</u>
Total Expenditures	<u>21,009,671</u>	<u>22,459,901</u>	<u>19,982,807</u>	<u>2,477,094</u>
Net Change in Fund Balance	(1,759,839)	(4,083,184)	(1,224,139)	2,859,045
Fund Balance at Beginning of Year	14,288,484	14,288,484	14,288,484	-
Prior Year Encumbrances Appropriated	<u>1,366,763</u>	<u>1,366,763</u>	<u>1,366,763</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 13,895,408</u>	<u>\$ 11,572,063</u>	<u>\$ 14,431,108</u>	<u>\$ 2,859,045</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 930,000	\$ 902,765	\$ 967,316	\$ 64,551
Licenses and Permits	500	500	1,190	690
Intergovernmental	2,626,707	3,677,728	3,668,668	(9,060)
Special Assessments	1,470,000	1,470,000	1,523,634	53,634
Interest	1,899	1,899	5,456	3,557
Other	100,655	89,955	223,644	133,689
Total Revenues	<u>5,129,761</u>	<u>6,142,847</u>	<u>6,389,908</u>	<u>247,061</u>
Expenditures:				
Current:				
Public Works				
Other Public Works				
Personal Services	1,079,937	1,076,241	1,032,589	43,652
Materials and Supplies	135,141	168,779	143,958	24,821
Contractual Services	5,860,840	5,556,859	3,092,129	2,464,730
Capital Outlay	35,000	99,355	89,407	9,948
Other	92,502	84,754	82,813	1,941
Total Expenditures	<u>7,203,420</u>	<u>6,985,988</u>	<u>4,440,896</u>	<u>2,545,092</u>
Excess of Revenues Over(Under) Expenditures	(2,073,659)	(843,141)	1,949,012	2,792,153
Other Financing Uses:				
Advances - Out	-	-	(1,727,367)	(1,727,367)
Net Change in Fund Balance	(2,073,659)	(843,141)	221,645	1,064,786
Fund Balance at Beginning of Year	12,711,521	12,711,521	12,711,521	-
Prior Year Encumbrances Appropriated	698,951	698,951	698,951	-
Fund Balance at End of Year	<u>\$ 11,336,813</u>	<u>\$ 12,567,331</u>	<u>\$ 13,632,117</u>	<u>\$ 1,064,786</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,320,000	\$ 1,320,000	\$ 1,347,677	\$ 27,677
Intergovernmental	3,967,387	3,830,527	3,448,430	(382,097)
Other	18,000	18,000	-	(18,000)
Total Revenues	5,305,387	5,168,527	4,796,107	(372,420)
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	3,727,374	3,746,874	3,639,844	107,030
Materials and Supplies	140,440	145,771	122,791	22,980
Contractual Services	1,189,947	1,277,880	1,185,037	92,843
Other	275,500	275,500	272,754	2,746
Total Expenditures	5,333,261	5,446,025	5,220,426	225,599
Excess of Revenues (Under) Expenditures	(27,874)	(277,498)	(424,319)	(146,821)
Other Financing Sources:				
Other Financing Sources	-	-	372,650	372,650
Net Change in Fund Balance	(27,874)	(277,498)	(51,669)	225,829
Fund Balance at Beginning of Year	1,788,036	1,788,036	1,788,036	-
Prior Year Encumbrances Appropriated	173,418	173,418	173,418	-
Fund Balance at End of Year	\$ 1,933,580	\$ 1,683,956	\$ 1,909,785	\$ 225,829

**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, 2019**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 4,100,000	\$ 3,854,465	\$ 3,649,352	\$ (205,113)
Intergovernmental	1,724,500	1,381,500	1,317,181	(64,319)
Other	-	-	100	100
Total Revenues	5,824,500	5,235,965	4,966,633	(269,332)
Expenditures:				
Current:				
Human Services				
County Care Facility				
Personal Services	4,114,299	3,505,378	3,505,378	-
Materials and Supplies	703,970	765,453	764,356	1,097
Contractual Services	904,673	1,276,157	1,275,422	735
Other	161,000	1,000	-	1,000
Total Expenditures	5,883,942	5,547,988	5,545,156	2,832
Excess of Revenues Over(Under) Expenditures	(59,442)	(312,023)	(578,523)	(266,500)
Other Financing Sources:				
Other Financing Sources	5,500	5,500	6,921	1,421
Advances - In	-	-	300,000	300,000
Transfers In	-	-	300,000	300,000
Total Other Financing Sources	5,500	5,500	606,921	601,421
Net Change in Fund Balance	(53,942)	(306,523)	28,398	334,921
Fund Balance at Beginning of Year	103,581	103,581	103,581	-
Prior Year Encumbrances Appropriated	257,296	257,296	257,296	-
Fund Balance at End of Year	\$ 306,935	\$ 54,354	\$ 389,275	\$ 334,921

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 8,650,000	\$ 8,650,000	\$ 9,094,664	\$ 444,664
Intergovernmental	1,215,000	1,215,000	1,207,902	(7,098)
Total Revenues	<u>9,865,000</u>	<u>9,865,000</u>	<u>10,302,566</u>	<u>437,566</u>
Expenditures:				
Current:				
Human Services				
Eldery Services Levy				
Personal Services	155,772	148,492	148,250	242
Materials and Supplies	2,700	4,500	4,494	6
Contractual Services	11,066,875	13,078,287	12,468,373	609,914
Total Expenditures	<u>11,225,347</u>	<u>13,231,279</u>	<u>12,621,117</u>	<u>610,162</u>
Net Change in Fund Balance	(1,360,347)	(3,366,279)	(2,318,551)	1,047,728
Fund Balance at Beginning of Year	9,703,163	9,703,163	9,703,163	-
Prior Year Encumbrances Appropriated	2,350,421	2,350,421	2,350,421	-
Fund Balance at End of Year	<u>\$ 10,693,237</u>	<u>\$ 8,687,305</u>	<u>\$ 9,735,033</u>	<u>\$ 1,047,728</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 293,233	\$ 237,499	\$ 231,353	\$ (6,146)
Expenditures:				
Current:				
Human Services				
Other Human Services				
Personal Services	295,338	268,443	264,818	3,625
Materials and Supplies	14,087	11,654	11,654	-
Contractual Services	25,679	7,560	1,277	6,283
Total Expenditures	335,104	287,657	277,749	9,908
Excess of Revenues Under Expenditures	(41,871)	(50,158)	(46,396)	3,762
Other Financing Sources:				
Transfers - In	76,477	19,889	34,154	14,265
Net Change in Fund Balance	34,606	(30,269)	(12,242)	18,027
Fund Balance at Beginning of Year	57,953	57,953	57,953	-
Prior Year Encumbrances Appropriated	13	13	13	-
Fund Balance at End of Year	\$ 92,572	\$ 27,697	\$ 45,724	\$ 18,027

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 54,000	\$ 31,000	\$ 104,281	\$ 73,281
Expenditures:				
Current:				
Conversation and Recreation				
Contractual Services	42,000	120,636	120,613	23
Net Change in Fund Balance	12,000	(89,636)	(16,332)	73,304
Fund Balance at Beginning of Year	120,613	120,613	120,613	-
Fund Balance at End of Year	<u>\$ 132,613</u>	<u>\$ 30,977</u>	<u>\$ 104,281</u>	<u>\$ 73,304</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ -	\$ 3,255,231	\$ 3,255,231	\$ -
Other	-	1,384,525	1,384,525	-
Total Revenues	<u>\$ -</u>	<u>\$ 4,639,756</u>	<u>\$ 4,639,756</u>	<u>\$ -</u>
Expenditures:				
Capital Outlay:				
Technology				
Capital Outlay	-	4,639,756	4,639,756	-
Legislative and Executive:				
Contractual Services	31,200	32,600	13,600	19,000
Total Expenditures	<u>31,200</u>	<u>4,672,356</u>	<u>4,653,356</u>	<u>19,000</u>
Excess of Revenues Under Expenditures	<u>(31,200)</u>	<u>(32,600)</u>	<u>(13,600)</u>	<u>19,000</u>
Fund Balance at Beginning of Year	237,978	237,978	237,978	-
Prior Year Encumbrances Appropriated	2,363	2,363	2,363	-
Fund Balance at End of Year	<u>\$ 271,541</u>	<u>\$ 207,741</u>	<u>\$ 226,741</u>	<u>\$ 19,000</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 11,142,508	\$ 10,381,361	\$ 10,380,954	\$ (407)
Other	-	8,764	8,764	-
Total Revenues	<u>11,142,508</u>	<u>10,390,125</u>	<u>10,389,718</u>	<u>(407)</u>
Expenditures:				
Road Improvements				
Public Works - Intergovernmental				
Contractual Services	<u>1,473,877</u>	<u>1,473,877</u>	<u>1,473,877</u>	<u>-</u>
Capital Outlay				
Road Improvement				
Contractual Services	<u>8,721,014</u>	<u>7,959,867</u>	<u>7,959,867</u>	<u>-</u>
Intergovernmental				
Contractual Services	<u>947,617</u>	<u>947,617</u>	<u>947,617</u>	<u>-</u>
Debt Service:				
Principal Retirement	1,956,500	1,956,708	1,955,000	1,708
Interest and Fiscal Charges	<u>68,695</u>	<u>68,487</u>	<u>58,487</u>	<u>10,000</u>
Total Debt Service	<u>2,025,195</u>	<u>2,025,195</u>	<u>2,013,487</u>	<u>11,708</u>
Total Expenditures	<u>13,167,703</u>	<u>12,406,556</u>	<u>12,394,848</u>	<u>11,708</u>
Excess of Revenues Under Expenditures	<u>(2,025,195)</u>	<u>(2,016,431)</u>	<u>(2,005,130)</u>	<u>11,301</u>
Other Financing Sources:				
Issuance of Notes	1,577,595	1,577,595	1,823,764	246,169
Transfers - In	<u>425,000</u>	<u>425,000</u>	<u>189,724</u>	<u>(235,276)</u>
Total Other Financing Sources	<u>2,002,595</u>	<u>2,002,595</u>	<u>2,013,488</u>	<u>10,893</u>
Net Change in Fund Balance	(22,600)	(13,836)	8,358	22,194
Fund Balance at Beginning of Year	<u>23,025</u>	<u>23,025</u>	<u>23,025</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 425</u>	<u>\$ 9,189</u>	<u>\$ 31,383</u>	<u>\$ 22,194</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ -	\$ -	\$ 56,451	\$ 56,451
Other	-	-	6,757	6,757
Total Revenues	-	-	63,208	63,208
Expenditures:				
Capital Outlay				
Buildings Construction and Renovations				
Contractual Services	-	654,202	654,202	-
Debt Service:				
Principal Retirement	10,070,000	10,070,000	10,070,000	-
Interest and Fiscal Charges	327,100	301,517	301,261	256
Total Debt Service	10,397,100	10,371,517	10,371,261	256
Total Expenditures	10,397,100	11,025,719	11,025,463	256
Excess of Revenues Under Expenditures	(10,397,100)	(11,025,719)	(10,962,255)	63,464
Other Financing Sources:				
Issuance of Notes	6,000,000	4,105,990	2,600,000	(1,505,990)
Transfers - In	4,397,100	4,396,844	5,839,628	1,442,784
Total Other Financing Sources	10,397,100	8,502,834	8,439,628	(63,206)
Net Change in Fund Balance	-	(2,522,885)	(2,522,627)	258
Fund Balance at Beginning of Year	4,639,819	4,639,819	4,639,819	-
Prior Year Encumbrances Appropriated	958,522	958,522	958,522	-
Fund Balance at End of Year	\$ 5,598,341	\$ 3,075,456	\$ 3,075,714	\$ 258

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Special Assessments	\$ 1,177,804	\$ 862,835	\$ 884,099	\$ 21,264
Other	-	206,888	215,603	8,715
Total Revenues	<u>1,177,804</u>	<u>1,069,723</u>	<u>1,099,702</u>	<u>29,979</u>
Expenditures:				
Public Works - Intergovernmental				
Contractual Services	821,250	821,250	802,802	18,448
Public Works				
Other	-	8,680	8,680	-
Total Public Works	<u>821,250</u>	<u>829,930</u>	<u>811,482</u>	<u>18,448</u>
Debt Service:				
Principal Retirement	7,174,770	7,174,770	7,174,770	-
Interest and Fiscal Charges	1,287,725	1,296,975	1,286,767	10,208
Payment to Refunded Bond Escrow Agent	-	725,000	725,000	-
Total Debt Service	<u>8,462,495</u>	<u>9,196,745</u>	<u>9,186,537</u>	<u>10,208</u>
Total Expenditures	<u>9,283,745</u>	<u>10,026,675</u>	<u>9,998,019</u>	<u>28,656</u>
Excess of Revenues Under Expenditures	<u>(8,105,941)</u>	<u>(8,956,952)</u>	<u>(8,898,317)</u>	<u>58,635</u>
Other Financing Sources (Uses):				
Advances - Out	-	-	(304,074)	(304,074)
Refunding Bonds Issued	-	634,000	634,000	-
Payment to Refunded Bond Escrow Agent	-	(624,750)	(624,750)	-
Transfers - In	8,655,941	9,170,695	9,373,288	202,593
Total Other Financing Sources (Uses)	<u>8,655,941</u>	<u>9,179,945</u>	<u>9,078,464</u>	<u>(101,481)</u>
Net Change in Fund Balance	550,000	222,993	180,147	(42,846)
Fund Balance at Beginning of Year	<u>985,412</u>	<u>985,412</u>	<u>985,412</u>	<u>-</u>
Fund Balance at End of Year	<u>\$ 1,535,412</u>	<u>\$ 1,208,405</u>	<u>\$ 1,165,559</u>	<u>\$ (42,846)</u>

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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Interest	\$ 10,000	\$ 10,000	\$ 28,280	\$ 18,280
Other	1,000	1,000	7,326	6,326
Total Revenues	<u>11,000</u>	<u>11,000</u>	<u>35,606</u>	<u>24,606</u>
Expenditures:				
Human Services				
Materials and Supplies	5,000	5,000	5,000	-
Contractual Services	15,000	20,000	19,900	100
Total Expenditures	<u>20,000</u>	<u>25,000</u>	<u>24,900</u>	<u>100</u>
Net Change in Fund Balance	(9,000)	(14,000)	10,706	24,706
Fund Balance at Beginning of Year	1,073,159	1,073,159	1,073,159	-
Fund Balance at End of Year	<u>\$ 1,064,159</u>	<u>\$ 1,059,159</u>	<u>\$ 1,083,865</u>	<u>\$ 24,706</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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 20,986,197	\$ 20,656,592	\$ 20,661,675	\$ 5,083
Other Operating Revenues	2,000,000	638,797	657,308	18,511
Other Non-Operating Revenues	80,000	22,815	-	(22,815)
Total Revenues	<u>23,066,197</u>	<u>21,318,204</u>	<u>21,318,983</u>	<u>779</u>
Expenses:				
Personal Services	232,788	172,934	168,697	4,237
Materials and Supplies	500	4,399	4,399	-
Contractual Services	3,021,968	3,333,912	3,134,926	198,986
Claims and Judgments	19,810,941	19,129,458	17,986,309	1,143,149
Total Expenses	<u>23,066,197</u>	<u>22,640,703</u>	<u>21,294,331</u>	<u>1,346,372</u>
Net Change in Fund Equity	-	(1,322,499)	24,652	1,347,151
Fund Equity at Beginning of Year	1,157,492	1,157,492	1,157,492	-
Prior Year Encumbrances Appropriated	1,058,412	1,058,412	1,058,412	-
Fund Equity at End of Year	<u>\$ 2,215,904</u>	<u>\$ 893,405</u>	<u>\$ 2,240,556</u>	<u>\$ 1,347,151</u>

Butler County, Ohio
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, 2019

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,227,680	\$ 2,227,680	\$ 2,258,085	\$ 30,405
Other Non-Operating Revenues	8,000	8,000	-	(8,000)
Total Revenues	<u>2,235,680</u>	<u>2,235,680</u>	<u>2,258,085</u>	<u>22,405</u>
Expenses:				
Personal Services	131,584	131,584	104,060	27,524
Materials and Supplies	2,295	2,295	2,047	248
Contractual Services	1,606,200	1,618,900	1,449,498	169,402
Claims and Judgments	1,200,000	1,200,000	1,200,000	-
Total Expenses	<u>2,940,079</u>	<u>2,952,779</u>	<u>2,755,605</u>	<u>197,174</u>
Net Change in Fund Equity	(704,399)	(717,099)	(497,520)	219,579
Fund Equity at Beginning of Year	2,983,984	2,983,984	2,983,984	-
Prior Year Encumbrances Appropriated	67,265	67,265	67,265	-
Fund Equity at End of Year	<u>\$ 2,346,850</u>	<u>\$ 2,334,150</u>	<u>\$ 2,553,729</u>	<u>\$ 219,579</u>

Statistical Section

Statistical Section

This part of Butler County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends	172-178
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
Revenue Capacity	179-190
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	191-195
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	196-197
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	198-202
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 comprehensive annual financial reports for the relevant year.

Butler County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	Restated 2017	2018	2019
Governmental Activities:										
Net Investment in Capital Assets	\$ 313,384,171	\$ 312,402,885	\$ 319,654,234	\$ 320,405,187	\$ 321,739,181	\$ 330,113,913	\$ 333,939,216	\$ 341,618,944	\$ 353,096,285	\$ 374,395,156
Restricted	151,719,352	159,827,217	148,423,905	147,496,497	140,605,100	141,199,448	128,860,677	138,715,454	146,820,234	155,774,366
Unrestricted (Deficit)	(25,202,909)	(27,286,822)	(17,588,530)	(7,656,325)	(82,645,866)	(69,159,929)	(40,576,071)	(107,037,342)	(114,515,326)	(132,979,493)
Total Governmental Activities Net Position	439,900,614	444,943,280	450,489,609	460,245,359	379,698,415	402,153,432	422,223,822	373,297,056	385,401,193	397,190,029
Business-type Activities:										
Net Investment in Capital Assets	208,564,765	213,941,106	219,910,300	217,905,641	216,149,252	218,780,552	220,397,627	220,744,391	225,990,453	241,107,066
Restricted	6,000,000	6,000,000	6,000,000	4,840,083	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
Unrestricted	50,135,882	41,967,387	33,837,392	36,591,193	30,885,002	39,028,037	46,282,583	46,457,977	46,834,754	39,930,620
Total Business-Type Activities Net Position	264,700,647	261,908,493	259,747,692	259,336,917	252,334,254	263,108,589	271,980,210	272,502,368	278,125,207	286,337,686
Primary Government:										
Net Investment in Capital Assets	521,948,936	526,343,991	539,564,534	538,310,828	537,888,433	548,894,465	554,336,843	562,363,335	579,086,738	615,502,222
Restricted	157,719,352	165,827,217	154,423,905	152,336,580	145,905,100	146,499,448	134,160,677	144,015,454	152,120,234	161,074,366
Unrestricted	24,932,973	14,680,565	16,248,862	28,934,868	(51,760,864)	(30,131,892)	5,706,512	(60,579,365)	(67,680,572)	(93,048,873)
Total Primary Government Net Position	\$ 704,601,261	\$ 706,851,773	\$ 710,237,301	\$ 719,582,276	\$ 632,032,669	\$ 665,262,021	\$ 694,204,032	\$ 645,799,424	\$ 663,526,400	\$ 683,527,715

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

Butler County, Ohio
Changes in Net Position of Governmental Activities
Last Ten Years
(accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Program Revenues										
Governmental Activities										
Charges for Services										
General Government:										
Legislative and Executive	\$ 16,543,682	\$ 17,354,615	\$ 18,451,250	\$ 17,827,364	\$ 19,035,974	\$ 19,803,986	\$ 20,379,167	\$ 20,973,188	\$ 22,379,839	\$ 22,814,284
Legislative and Executive - Intergovernmental	-	-	-	-	-	-	-	-	-	-
Judicial	5,770,050	5,766,642	5,358,438	5,572,420	5,197,203	5,207,567	5,262,550	5,192,643	5,769,299	5,324,439
Public Safety	11,749,950	11,621,031	11,900,127	12,888,000	12,822,245	11,983,177	16,312,060	16,759,698	18,707,610	19,416,840
Public Works	2,030,311	4,328,654	3,600,994	2,180,466	2,609,809	1,676,448	1,751,860	1,599,057	1,502,295	1,496,573
Health	886,327	745,967	298,740	133,897	148,823	1,460,105	350,373	372,153	125,546	89,543
Human Services	3,076,694	3,717,823	3,326,763	3,489,232	5,747,498	6,847,425	4,870,985	5,306,514	5,846,326	4,857,216
Conservation and Recreation	14,800	14,095	22,778	39,013	45,501	33,839	40,736	70,836	49,778	104,281
Subtotal - Charges for Services	40,071,814	43,548,827	42,959,090	42,130,392	45,607,053	47,012,547	48,967,731	50,274,089	54,380,693	54,103,176
General Government:										
Legislative and Executive	48,265	426,238	173,457	85,505	10,554	18,731	-	-	-	-
Judicial	1,182,265	1,284,349	1,350,570	1,586,682	1,487,685	1,668,387	2,035,204	1,865,830	2,190,059	2,602,025
Public Safety	5,066,305	6,205,311	6,054,411	5,924,949	4,906,247	5,237,568	5,601,854	5,293,708	4,948,904	6,281,161
Public Works	13,758,422	12,999,691	13,020,650	4,681,868	4,202,809	3,317,221	4,128,454	3,716,798	4,434,582	5,140,012
Health	36,458,047	39,240,707	27,027,523	18,287,740	18,710,118	13,959,839	12,539,220	14,516,281	14,841,350	18,565,831
Human Services	43,432,078	37,349,750	31,679,826	29,865,231	30,693,790	31,526,637	30,301,472	33,379,538	31,392,331	33,549,554
Subtotal - Operating Grants, Contributions and Interest	99,945,382	97,506,046	79,306,437	60,431,975	60,011,203	55,728,383	54,606,204	58,772,155	57,807,226	66,138,583
Capital Grants, Contributions and Interest										
General Government:										
Legislative and Executive	-	944,600	-	-	-	-	-	-	-	3,305,231
Public Safety	25,000	66,163	-	-	-	-	233,381	374,424	787,837	-
Public Works	5,748,244	5,315,428	11,367,854	15,660,335	18,375,011	15,507,242	16,663,529	15,066,796	18,949,963	24,986,113
Public Works - Intergovernmental	-	-	-	-	-	-	-	-	6,517,494	-
Health	-	-	-	243,707	-	-	-	-	-	-
Subtotal - Capital Grants, Contributions and Interest	5,773,244	6,326,191	11,367,854	15,904,042	18,375,011	15,507,242	16,896,910	15,441,220	26,255,294	28,291,344
Total Governmental Activities Program Revenue	145,790,440	147,381,064	133,633,381	118,466,409	123,993,267	118,248,172	120,470,845	124,487,464	138,443,213	148,533,103
Business-Type Activities										
Charges for Services										
Sewer	18,181,460	17,513,151	18,833,608	17,952,677	18,697,303	18,071,012	19,199,522	18,061,031	19,493,163	19,852,465
Water	20,765,879	20,423,347	20,824,694	20,073,131	20,317,487	20,111,139	21,593,543	20,914,355	21,493,076	22,003,519
GSC Parking Facility	132,052	113,194	-	-	-	-	-	-	-	-
Capital Grants, Contributions, and Interest	8,540,416	5,962,256	7,091,889	8,352,232	9,124,376	16,319,606	13,643,007	11,601,256	11,960,324	12,288,427
Total Business-Type Activities Program Revenues	47,619,807	44,011,948	46,750,191	46,378,040	48,139,166	54,501,757	54,436,072	50,576,642	52,946,563	54,144,411
Total Primary Governmental Program Revenues	\$ 193,410,247	\$ 191,393,012	\$ 180,383,572	\$ 164,844,449	\$ 172,132,433	\$ 172,749,929	\$ 174,906,917	\$ 175,064,106	\$ 191,389,776	\$ 202,677,514

(Continued)

Butler County, Ohio
Changes in Net Position of Governmental Activities
Last Ten Years
(accrual basis of accounting)
(Continued)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Expenses										
Governmental Activities										
General Government:										
Legislative and Executive	\$ 29,955,984	\$ 29,823,465	\$ 26,369,763	\$ 26,478,363	\$ 26,611,419	\$ 27,378,605	\$ 29,065,148	\$ 32,051,178	\$ 30,767,638	\$ 35,673,634
Legislative and Executive - Intergovernmental	-	-	-	-	8,220,239	10,696,773	9,140,959	11,286,641	9,761,951	10,296,587
Judicial	16,189,897	14,869,492	13,545,194	13,543,957	14,147,921	14,062,880	15,551,668	17,347,557	17,459,647	20,003,257
Public Safety	41,154,980	44,980,435	47,294,271	46,095,345	48,432,082	48,837,270	54,284,890	58,545,508	61,867,594	73,662,884
Public Works	25,701,107	22,218,862	23,895,460	24,336,668	25,448,175	16,645,367	14,593,918	23,020,838	23,138,837	24,270,803
Public Works - Intergovernmental	-	-	-	-	29,572,347	2,072,738	-	-	15,422,336	1,553,298
Health	62,355,137	68,349,134	58,682,052	43,168,466	42,998,095	45,296,552	43,102,788	43,256,011	42,888,317	45,757,661
Human Services	72,649,003	66,342,441	63,415,959	61,432,102	62,154,796	60,022,447	62,614,766	66,966,915	66,131,528	69,012,680
Conservation and Recreation	593,168	453,611	426,186	463,733	475,591	485,924	417,809	491,626	492,978	514,163
Interest and Fiscal Charges	4,884,161	4,321,857	4,891,571	3,623,988	3,431,350	2,042,899	2,184,394	1,908,670	1,009,861	1,287,297
Total Governmental Activities Expenses	258,205,829	259,199,016	243,186,328	223,267,031	261,492,015	227,541,455	230,956,340	254,874,944	268,940,687	282,032,264
Business-type Activities										
Sewer	23,256,101	23,474,260	23,083,649	22,536,707	24,186,307	24,241,026	22,774,378	23,465,211	22,469,696	23,616,387
Water	26,275,587	24,153,925	26,483,008	24,964,373	26,569,602	21,574,949	23,263,227	22,138,331	25,106,631	22,644,359
GSC Parking Garage	91,310	91,195	-	-	-	-	-	-	-	-
Total Business-type Activities Expenses	49,622,998	47,719,380	49,566,657	47,501,080	50,755,909	45,815,975	46,037,605	45,603,542	47,576,327	46,260,746
Total Primary Government Expenses	307,828,827	306,918,396	292,752,985	270,768,111	312,247,924	273,357,430	276,993,945	300,478,486	316,517,014	328,293,010
Net (Expense)/Revenue										
Governmental Activities	(112,415,389)	(111,817,952)	(109,552,947)	(104,800,622)	(137,498,748)	(109,293,283)	(110,485,495)	(130,387,480)	(130,497,474)	(133,499,161)
Business-type Activities	(2,003,191)	(3,707,432)	(2,816,466)	(1,123,040)	(2,616,743)	8,685,782	8,398,467	7,343,021	5,370,236	7,883,665
Total Primary Government Net (Expense)/Revenue	(114,418,580)	(115,525,384)	(112,369,413)	(105,923,662)	(140,115,491)	(100,607,501)	(102,087,028)	(123,044,459)	(125,127,238)	(125,615,496)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	12,790,526	13,087,764	12,571,502	12,324,999	12,424,675	12,720,083	12,728,340	13,175,271	13,617,666	14,280,338
Health - Developmental Disabilities	17,194,685	17,754,189	17,833,937	17,557,248	17,741,486	18,320,664	18,309,413	18,875,869	18,460,028	19,195,242
Human Services - Children Services Agency	13,171,183	13,540,033	13,091,271	12,815,070	12,942,369	13,245,299	13,237,893	13,651,562	13,346,343	13,856,998
Health - Mental Health Addiction and Recovery Services Board	8,284,372	8,540,022	8,173,776	8,178,273	8,266,486	8,491,029	8,487,542	8,752,816	8,555,495	8,910,762
Human Services - Elderly Services Levy	8,069,527	8,851,206	8,509,329	8,345,075	8,412,542	8,609,443	8,604,631	8,873,513	8,675,126	9,007,049
Sales Tax	30,225,506	30,779,103	32,955,898	35,170,710	37,838,169	41,852,127	43,916,843	43,778,910	42,499,196	41,709,699
Local Taxes	2,472,087	2,476,974	2,479,528	2,531,643	2,573,824	2,630,441	2,690,577	2,743,165	3,023,483	2,799,949
Payments in Lieu of Taxes	6,129,462	9,911,360	7,529,320	6,145,695	7,677,467	11,121,767	8,796,701	14,653,948	15,278,050	12,445,768
Grants and Entitlements not Restricted to Specific Programs	8,370,821	6,771,385	8,122,035	8,594,227	10,151,118	11,646,619	9,903,298	11,204,395	9,129,540	10,008,708
Investment Earnings	3,380,084	2,889,678	2,066,480	622,879	1,647,518	2,021,819	1,937,439	3,398,291	6,836,645	8,336,679
Other	2,679,825	2,192,682	1,769,005	2,270,553	1,738,420	1,089,009	1,943,208	3,465,689	3,180,039	4,736,805
Total Governmental Activities	\$ 112,779,223	\$ 116,794,396	\$ 115,099,276	\$ 114,556,372	\$ 121,410,659	\$ 131,748,300	\$ 130,555,885	\$ 142,573,429	\$ 142,601,611	\$ 145,287,997

(Continued)

Butler County, Ohio
Changes in Net Position of Governmental Activities
Last Ten Years
(accrual basis of accounting)
(Continued)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Business-Type Activities:										
Investment Earnings	\$ -	\$ -	\$ 1,419	\$ -	\$ 3,183	\$ 3,192	\$ 270	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets	-	-	14,079	-	-	-	-	-	-	-
Premium on Debt Issued										
Other	689,250	981,500	637,362	712,265	564,496	2,085,361	472,884	306,565	252,603	328,814
Total Business-Type Activities	689,250	981,500	655,665	712,265	571,094	2,088,553	473,154	306,565	252,603	328,814
Total Primary Government	113,468,473	117,775,896	115,754,941	115,268,637	121,981,753	133,836,853	131,029,039	142,879,994	142,854,214	145,616,811
Change in Net Position										
Governmental Activities	363,834	4,976,444	5,546,329	9,755,750	(16,088,089)	22,455,017	20,070,390	12,185,949	12,104,137	11,788,836
Business-type Activities	(1,313,941)	(2,725,932)	(2,160,801)	(410,775)	(2,045,649)	10,774,335	8,871,621	7,649,586	5,622,839	8,212,479
Total Primary Government Change in Net Position	\$ (950,107)	\$ 2,250,512	\$ 3,385,528	\$ 9,344,975	\$ (18,133,738)	\$ 33,229,352	\$ 28,942,011	\$ 19,835,535	\$ 17,726,976	\$ 20,001,315

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015 and by GASB Statement No. 75 in 2018.

Butler County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Fund										
Nonspendable:										
Prepaid Items	\$ 454,547	\$ 594,255	\$ 594,255	\$ 594,255	\$ 594,255	\$ 596,531	\$ 596,531	\$ 596,531	\$ 596,531	\$ 387,476
Materials and Supplies Inventory	64,198	64,198	64,198	64,198	64,198	139,520	139,520	139,520	139,520	139,520
Loans Receivables	423,283	314,326	257,388	229,685	208,749	81,904	124,422	124,422	124,422	74,422
Advances to Other Funds	261,400	227,128	152,243	710,025	1,447,398	961,756	1,266,753	872,006	2,552,966	821,525
Long Term:										
Intergovernmental Receivables	4,075,000	-	-	-	-	-	-	-	-	-
Committed										
Other Purposes	729,254	369,363	85,102	4,575	-	-	-	-	-	-
Assigned	796,556	1,888,807	2,995,397	2,635,044	2,680,105	1,402,283	2,680,105	2,680,105	2,542,075	3,036,680
Unassigned	10,831,199	12,891,143	8,571,886	12,494,511	18,349,284	27,282,400	37,531,238	47,181,000	57,270,695	71,029,807
Total General Fund	17,635,437	16,349,220	12,720,469	16,732,293	23,343,989	30,464,394	42,338,569	51,593,584	63,226,209	75,489,430
All Other Governmental Funds										
Nonspendable										
Prepaid Items	1,463,731	1,119,178	1,119,178	1,119,178	1,119,178	319,891	319,891	319,891	319,891	298,544
Materials and Supplies Inventory	646,318	780,362	784,544	784,544	784,544	1,190,728	1,184,462	1,190,728	1,190,728	1,190,728
Loans Receivables	320,966	700,214	622,267	556,391	690,122	569,651	538,081	-	507,596	497,671
Long Term:										
Developmental Disabilities Trust	761,305	761,305	761,305	755,683	751,332	951,853	956,975	974,879	967,501	998,207
Restricted for:										
Developmental Disabilities	31,672,581	33,478,752	30,815,747	32,576,317	34,973,022	32,242,987	31,891,337	32,938,217	33,653,742	38,631,980
Job and Family Services/Children Services										
Agency	7,436,664	5,232,558	4,840,626	3,745,954	1,762,517	4,903,867	9,575,294	11,957,689	12,990,376	16,056,242
Residential Incentive Districts and Tax										
Incremental Financings	-	-	-	-	-	-	11,871,271	15,057,524	17,437,075	17,032,436
Mental Health and Addiction Recovery Services	15,715,664	12,231,531	12,495,832	11,331,114	12,680,063	15,573,814	16,538,611	18,056,544	18,344,607	18,557,365
Elderly Services Levy	15,733,274	15,048,579	13,976,026	12,324,221	11,279,201	11,855,151	10,636,113	10,967,441	10,358,340	10,251,024
Motor Vehicle	7,741,238	11,352,723	8,875,549	11,665,027	11,698,318	11,392,410	13,498,077	14,662,838	16,013,984	16,177,406
All Other Public Works	8,669,799	9,999,695	11,765,724	10,983,631	12,187,831	12,849,805	13,380,583	13,917,184	11,210,480	13,705,318
Other Purposes	16,469,451	19,878,826	23,035,541	25,433,287	24,920,216	29,670,932	20,357,838	21,497,361	21,761,235	26,494,407
Committed										
Debt Service Payments	3,244	3,244	3,244	-	-	-	-	-	-	-
Unassigned (Deficit)	(17,964,933)	(18,008,152)	(17,537,514)	(16,479,275)	(15,149,619)	(14,000,029)	(10,271,862)	(6,944,627)	(4,651,560)	(1,895,028)
Total All Other Governmental Funds	88,669,302	92,578,815	91,558,069	94,796,072	97,696,725	107,521,060	120,476,671	134,595,669	140,103,995	157,996,300
Total Governmental Funds	\$ 106,304,739	\$ 108,928,035	\$ 104,278,538	\$ 111,528,365	\$ 121,040,714	\$ 137,985,454	\$ 162,815,240	\$ 186,189,253	\$ 203,330,204	\$ 233,485,730

Butler County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Revenues										
Property Taxes	\$ 58,738,278	\$ 60,757,076	\$ 61,338,933	\$ 60,103,315	\$ 59,986,895	\$ 61,536,541	\$ 61,463,640	\$ 63,498,513	\$ 62,827,348	\$ 65,405,098
Sales Taxes (2)	29,655,211	33,161,633	29,951,357	34,813,101	37,289,664	40,922,754	43,896,978	44,033,304	42,896,346	44,938,413
Other Local Taxes (1)	2,472,087	2,476,974	2,479,528	2,531,643	2,573,824	2,630,441	2,690,577	2,743,165	2,710,655	2,789,970
Charges for Services	37,075,325	38,380,844	37,054,922	39,021,515	40,443,544	39,833,047	42,142,533	45,805,044	48,288,004	48,653,985
Licenses and Permits	775,503	2,128,229	2,214,987	2,667,383	3,799,895	3,954,477	3,798,088	3,373,115	3,574,901	3,639,464
Fines and Forfeitures	2,875,370	2,573,506	2,135,277	2,155,184	2,001,844	1,906,537	1,893,771	1,842,094	1,812,337	1,967,336
Intergovernmental	118,933,561	104,796,723	98,805,479	82,320,578	82,872,890	86,084,562	86,375,363	81,249,990	91,665,072	103,536,319
Special Assessments	2,578,775	2,521,458	2,537,425	2,634,512	2,616,659	2,287,794	2,144,839	2,126,945	2,217,486	1,828,655
Payments in Lieu of Taxes	5,952,578	9,874,906	7,446,940	5,088,099	9,870,090	11,150,364	8,799,306	14,460,243	15,499,705	12,443,398
Investment Earnings	3,485,998	3,063,178	2,074,377	641,654	1,560,226	1,974,553	1,861,823	2,777,140	6,671,705	8,099,471
Other	2,747,025	2,229,039	1,834,969	1,872,417	1,387,914	2,137,034	1,669,381	3,465,689	3,468,076	4,736,805
Total Revenues	265,289,711	261,963,566	247,874,194	233,849,401	244,403,445	254,418,104	256,736,299	265,375,242	281,631,635	298,038,914
Expenditures										
Current:										
General Government:										
Legislative and Executive	27,443,929	27,459,038	24,937,200	24,512,248	24,725,581	25,300,412	25,818,286	27,230,914	27,880,758	28,400,708
Legislative and Executive - Intergovernmental	4,710,532	7,839,719	4,665,872	4,124,409	8,220,239	10,696,773	9,140,959	11,881,178	9,761,951	9,466,575
Judicial	15,714,806	14,413,062	13,440,985	13,277,907	13,932,405	13,757,953	14,697,589	14,179,803	15,851,660	16,441,215
Public Safety	40,499,329	41,027,667	44,404,141	44,131,231	45,194,689	45,934,264	49,445,922	51,853,368	54,260,696	57,258,921
Public Works	26,508,452	23,817,489	25,751,081	18,747,459	24,231,779	23,123,425	21,878,076	23,085,538	23,446,699	23,716,759
Public Works - Intergovernmental	-	-	-	-	-	-	-	-	7,348,332	1,553,298
Health	61,607,948	65,519,364	58,659,569	42,827,854	42,509,194	44,413,903	41,501,229	40,528,216	41,382,785	41,873,027
Human Services	72,220,003	66,298,451	63,706,610	61,907,564	62,192,995	60,365,901	60,659,205	60,551,385	63,596,059	62,378,878
Conservation and Recreation	593,168	453,611	426,186	463,733	475,591	485,924	417,809	491,626	492,978	514,163
Other	11,860	-	-	-	-	-	-	-	-	-
Capital Outlay	-	730,315	5,041,559	5,253,315	1,337,215	-	211,050	4,935,080	10,645,756	14,150,083
Debt Service:										
Principal Retirement	7,673,850	7,879,589	9,475,040	8,023,609	8,544,307	10,625,881	5,883,411	7,322,518	10,529,756	9,899,058
Interest and Fiscal Charges	4,560,525	4,405,341	4,154,955	3,585,073	3,395,564	2,689,424	2,252,977	2,055,013	1,928,978	1,514,953
Issuance Costs	292,023	-	-	-	-	-	-	-	-	-
Payment to Bond Escrow Agent	-	-	-	-	-	239,700	-	2,432,047	-	725,000
Current Refunding	192,750	-	-	-	-	-	-	-	-	-
Total Expenditures	262,029,175	259,843,646	254,663,198	226,854,402	234,759,559	237,633,560	231,906,513	246,546,686	267,126,408	267,892,638
Excess of Revenues Over (Under) Expenditures	\$ 3,260,536	\$ 2,119,920	\$ (6,789,004)	\$ 6,994,999	\$ 9,643,886	\$ 16,784,544	\$ 24,829,786	\$ 18,828,556	\$ 14,505,227	\$ 30,146,276

(Continued)

Butler County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Other Financing Sources (Uses)										
General Obligation Bonds Issued	\$ 11,410,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Premium on Debt Issued	682,746	-	979,990	-	633,634	935,454	-	275,570	35,724	-
Discount on Debt Issued	(49,894)	-	-	-	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	19,064	35,754	21,594	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-	2,600,000	-
Refunding Bonds Issued	7,200,000	-	8,885,000	-	7,520,000	10,015,000	-	3,865,000	-	634,000
Special Assessment Bonds Issued	-	-	-	-	-	-	-	-	-	-
Proceeds of Loans	651,103	368,646	50,699	-	-	-	-	-	-	-
Accrued Interest Received on Debt Issued	-	-	-	-	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	(7,707,424)	-	(7,873,107)	-	(8,030,000)	(10,790,258)	-	-	-	(624,750)
Inception of Capital Lease	-	-	78,136	3,072	-	-	-	4,500,000	-	-
Payment to Refund Bond Escrow Agent	-	-	-	-	-	-	-	(4,095,113)	-	-
Transfers - In	11,362,283	11,983,359	12,531,641	13,501,104	13,726,767	14,962,260	13,282,584	17,015,614	18,134,834	17,009,574
Transfers - Out	(11,362,283)	(11,954,797)	(12,534,446)	(13,501,104)	(13,730,182)	(14,962,260)	(13,282,584)	(17,015,614)	(18,134,834)	(17,009,574)
Total Other Financing Sources	12,205,595	432,962	2,139,507	3,072	120,219	160,196	-	4,545,457	2,635,724	9,250
Prior Year Restatement of Fund Balance	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	\$ 15,466,131	\$ 2,552,882	\$ (4,649,497)	\$ 6,998,071	\$ 9,764,105	\$ 16,944,740	\$ 24,829,786	\$ 23,374,013	\$ 17,140,951	\$ 30,155,526
Debt Service as a Percentage of Noncapital Expenditures	4.95%	4.73%	5.51%	5.30%	5.13%	5.81%	3.59%	5.02%	4.90%	4.8%

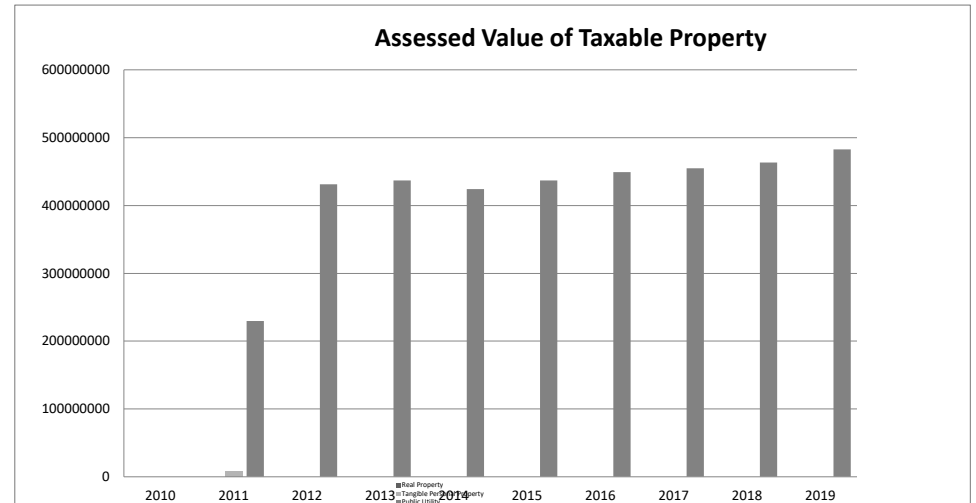
Butler County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property				Total		Ratio	Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value	General Business		Public Utility		Assessed Value	Estimated Actual Value		
	Residential/Agricultural	Commercial/Industrial/PU		Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value				
2010	\$ 5,719,180,580	\$ 1,844,459,770	\$ 21,610,401,000	\$ 8,135,430	\$ 162,708,600	\$ 229,648,530	\$ 260,964,239	\$ 7,801,424,310	\$ 22,034,073,839	35.41%	8.93
2011	5,713,922,440	1,720,761,670	21,241,954,600	-	-	431,183,570	489,981,330	7,865,867,680	21,731,935,930	36.19%	9.05
2012	5,495,218,860	1,569,213,370	20,184,092,086	-	-	436,885,180	496,460,432	7,501,317,410	20,680,552,518	36.27%	9.19
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%	9.24
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%	9.24

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. General business tangible personal property tax has been phased out. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies at 5 percent for 2010. No tangible personal property taxes were levied or collected after 2008 from general business taxpayers, (except telephone companies whose last year to pay tangible personal property tax was 2010).

Source: Butler County Auditor



Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Unvoted Millage										
Operating	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000
Miami Conservancy	0.025000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Voted Millage - by levy										
2000 Developmental Disabilities										
Residential/Agricultural Real	1.571612	1.491100	1.647328	1.651984	1.656632	1.656632	1.676606	1.673096	1.557430	1.555530
Commercial/Industrial and Public Utility Real	1.771412	1.690230	2.000000	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614
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
2004 Developmental Disabilities										
Residential/Agricultural Real	0.927985	0.880440	0.972693	0.975442	0.978186	0.978186	0.989981	0.987908	0.919611	0.918490
Commercial/Industrial and Public Utility Real	0.933051	0.890290	1.000000	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1985 Mental Health Board										
Residential/Agricultural Real	0.226475	0.214873	0.237386	0.238057	0.238728	0.238728	0.241605	0.241100	0.224432	0.224158
Commercial/Industrial and Public Utility Real	0.283543	0.270548	0.322558	0.331246	0.334759	0.334759	0.342866	0.346311	0.335272	0.319751
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
2006 Mental Health Board										
Residential/Agricultural Real	0.998464	0.947314	1.000000	1.000000	1.000000	1.000000	0.999100	0.997008	0.928082	0.926950
Commercial/Industrial and Public Utility Real	0.937466	0.894502	1.000000	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
2008 Childrens Services Agency										
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	1.998200	1.994016	1.856164	1.853900
Commercial/Industrial and Public Utility Real	1.884962	1.943610	2.000000	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614
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

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
2005 Senior Citizens										
Residential/Agricultural Real	1.215708	1.300000	1.300000	1.300000	1.300000	1.300000	1.298830	1.296110	1.206507	1.205035
Commercial/Industrial and Public Utility Real	1.212966	1.300000	1.300000	1.300000	1.300000	1.300000	1.296658	1.300000	1.258563	1.200299
General Business and Public Utility Personal	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000	1.300000
Total voted millage by type of property										
Residential/Agricultural Real	6.940244	7.291217	7.157407	7.165483	7.173545	7.173545	7.204322	7.189238	6.692226	6.684063
Commercial/Industrial and Public Utility Real	7.023400	7.030946	7.622558	7.631246	7.634759	7.634759	7.624098	7.646311	7.402585	7.059892
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000
Total millage by type of property										
Residential/Agricultural Real	8.885244	8.950946	9.077407	9.085483	9.093545	9.093545	9.124322	9.109238	8.612226	8.604063
Commercial/Industrial and Public Utility Real	8.968400	9.211217	9.542558	9.551246	9.554759	9.554759	9.544098	9.566311	9.322585	8.979892
General Business and Public Utility Personal	9.745000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000
Total Weighted Average Tax Rate										
	8.930000	9.050000	9.190000	9.220000	9.230000	9.230000	9.250000	9.240000	9.240000	9.240000
Rates by Taxing District										
Cities										
Fairfield										
Residential/Agricultural Real	5.103153	5.107734	5.233149	5.239598	5.251479	5.251479	5.375778	7.881321	7.493957	7.497452
Commercial/Industrial and Public Utility Real	5.227276	5.280825	5.633398	5.732364	5.689086	5.689086	5.791312	8.340341	8.219028	7.809529
General Business and Public Utility Personal	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000	5.940000	8.440000	8.440000	8.440000
Hamilton										
Residential/Agricultural Real	6.739920	6.394930	6.512534	6.522906	6.531444	6.531444	6.697280	6.704672	6.591524	6.595632
Commercial/Industrial and Public Utility Real	7.038468	6.736200	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.738222	6.739262
General Business and Public Utility Personal	7.160000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000
Middletown										
Residential/Agricultural Real	5.900000	5.900000	5.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.833016	6.825731
Commercial/Industrial and Public Utility Real	5.900000	5.900000	5.900000	6.900000	6.900000	6.900000	6.898758	6.900000	6.871238	6.880449
General Business and Public Utility Personal	5.900000	5.900000	5.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
Monroe										
Residential/Agricultural Real	4.909746	4.906790	6.297308	6.288710	4.965216	4.965216	4.914048	6.222628	5.870500	5.854062
Commercial/Industrial and Public Utility Real	6.984608	7.160564	8.967780	9.004830	7.771596	7.771596	7.867520	6.206860	8.815164	8.660334
General Business and Public Utility Personal	8.000000	8.000000	9.320000	9.320000	8.000000	8.000000	8.000000	9.320000	9.320000	9.320000

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Oxford										
Residential/Agricultural Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.899265
Commercial/Industrial and Public Utility Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000
General Business and Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000
Trenton										
Residential/Agricultural Real	3.240000	3.240000	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	11.864176
Commercial/Industrial and Public Utility Real	3.240000	3.240000	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.976008
General Business and Public Utility Personal	3.240000	3.240000	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.990000
Villages										
College Corner										
Residential/Agricultural Real	4.972263	11.968741	12.050696	12.065509	12.123845	12.123845	12.481074	12.487486	11.690408	11.690408
Commercial/Industrial and Public Utility Real	6.254188	13.254188	13.439252	13.439252	13.453521	13.453521	13.534271	13.534271	13.289688	13.289686
General Business and Public Utility Personal	14.400000	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	0.000000	0.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	0.000000	0.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	0.000000	0.000000
Millville										
Residential/Agricultural Real	2.300000	5.300000	4.798710	5.300000	5.300000	5.300000	5.299640	4.800000	5.180129	7.913274
Commercial/Industrial and Public Utility Real	2.300000	5.300000	4.800000	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000
General Business and Public Utility Personal	2.300000	5.300000	4.800000	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000
New Miami										
Residential/Agricultural Real	6.733900	6.744869	6.899237	8.010550	8.061295	8.061295	8.696295	8.730045	8.640350	8.664676
Commercial/Industrial and Public Utility Real	6.797783	6.821690	7.407265	8.444300	8.464560	8.464560	8.845935	8.850550	8.502830	8.870615
General Business and Public Utility Personal	8.300000	8.300000	8.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000
Sevenmile										
Residential/Agricultural Real	2.730000	2.730000	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.555022	5.564535
Commercial/Industrial and Public Utility Real	2.730000	2.730000	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000
General Business and Public Utility Personal	2.730000	2.730000	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000
Somerville										
Residential/Agricultural Real	3.090000	3.090000	3.090000	3.090000	7.090000	7.090000	7.082228	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.090000	3.090000	3.090000	3.090000	7.090000	7.090000	6.759856	0.000000	0.000000	0.000000
General Business and Public Utility Personal	3.090000	3.090000	3.090000	3.090000	7.090000	7.090000	7.090000	0.000000	0.000000	0.000000

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Townships										
Fairfield										
Residential/Agricultural Real	5.613072	5.617184	5.858677	5.867840	5.874011	5.874011	9.82084	14.815935	9.181456	9.176990
Commercial/Industrial and Public Utility Real	5.814574	5.739544	5.676597	5.866064	5.887646	5.887646	9.854794	14.66281	9.400674	9.241086
General Business and Public Utility Personal	7.190000	7.190000	7.190000	7.190000	7.190000	7.190000	11.090000	16.090000	11.090000	11.090000
Fairfield - Fire District										
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Hanover										
Residential/Agricultural Real	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	4.404006	6.220000	7.702401	7.706558
Commercial/Industrial and Public Utility Real	4.463079	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	6.214726	7.970000	7.970000
General Business and Public Utility Personal	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	4.470000	6.220000	7.970000	7.970000
Liberty										
Residential/Agricultural Real	10.013705	10.558480	10.668367	10.662295	10.664601	10.664601	10.289122	10.120119	12.482544	12.391194
Commercial/Industrial and Public Utility Real	8.933331	10.171996	10.349200	10.477753	10.505728	10.505728	10.857652	10.907473	13.258233	10.132114
General Business and Public Utility Personal	11.090000	11.590000	11.590000	11.590000	11.590000	11.590000	11.590000	11.590000	15.090000	15.090000
Madison										
Residential/Agricultural Real	1.642768	3.643671	3.646562	3.648490	3.650379	3.650379	4.651019	4.651764	4.502788	4.509748
Commercial/Industrial and Public Utility Real	1.809461	3.818551	3.848440	3.868866	3.865775	3.865775	4.925639	4.978579	4.981985	4.992527
General Business and Public Utility Personal	2.260000	4.260000	4.260000	4.260000	4.260000	4.260000	5.260000	5.260000	5.260000	5.260000
Milford										
Residential/Agricultural Real	6.089780	6.093804	6.250048	6.252813	6.255158	6.255158	6.157891	6.163159	6.073342	8.075552
Commercial/Industrial and Public Utility Real	6.338946	6.389011	6.830722	6.853778	6.853778	6.853778	6.819311	6.819311	6.827768	8.889696
General Business and Public Utility Personal	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	9.740000
Morgan										
Residential/Agricultural Real	6.183757	6.188990	6.911653	6.919726	7.948553	7.948553	7.842142	7.916237	7.573289	8.077561
Commercial/Industrial and Public Utility Real	6.124875	6.115224	6.922000	6.922000	7.970000	7.970000	7.970000	7.970000	7.928552	8.428550
General Business and Public Utility Personal	6.220000	6.220000	6.970000	6.970000	7.970000	7.970000	7.970000	7.970000	7.970000	8.470000
Oxford										
Residential/Agricultural Real	6.016532	6.031050	6.067536	6.066469	6.065240	6.065240	9.029936	9.049062	8.933526	8.932522
Commercial/Industrial and Public Utility Real	3.556455	3.590540	3.633912	3.633912	3.633912	3.633912	7.845992	7.916663	7.910138	8.172993
General Business and Public Utility Personal	9.590000	9.590000	9.590000	9.590000	9.590000	9.590000	13.590000	13.590000	13.590000	13.590000

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reily										
Residential/Agricultural Real	7.202841	7.206026	7.063216	7.073807	6.640000	6.640000	6.473499	6.474984	6.435972	6.443655
Commercial/Industrial and Public Utility Real	7.291594	7.291594	7.390000	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000
General Business and Public Utility Personal	7.390000	7.390000	7.390000	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000
Ross										
Residential/Agricultural Real	6.316230	6.322609	6.438277	6.440503	8.343982	8.343982	10.808063	10.815491	10.189327	11.476283
Commercial/Industrial and Public Utility Real	6.123685	6.124436	6.305091	6.329339	8.229349	8.229349	11.072097	11.075067	11.113743	12.113824
General Business and Public Utility Personal	6.720000	6.720000	6.720000	6.720000	8.470000	8.470000	11.220000	11.220000	11.220000	12.220000
St Clair										
Residential/Agricultural Real	4.249082	4.253621	4.305582	4.311927	7.818704	7.818704	7.743739	7.762269	7.733370	7.737676
Commercial/Industrial and Public Utility Real	4.470000	4.470000	4.470000	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000
General Business and Public Utility Personal	4.470000	4.470000	4.470000	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000
Wayne										
Residential/Agricultural Real	4.729232	4.731047	4.732366	4.735551	4.737237	4.737237	5.139395	3.830000	3.777349	5.580000
Commercial/Industrial and Public Utility Real	4.770201	4.770201	4.787191	4.787191	4.890000	4.890000	5.077389	3.766899	3.766898	5.579655
General Business and Public Utility Personal	4.890000	4.890000	4.890000	4.890000	4.890000	4.890000	5.140000	3.830000	3.830000	5.580000
West Chester										
Residential/Agricultural Real	13.028126	14.419072	14.590000	14.590000	14.590000	14.590000	14.467761	14.441111	13.551924	13.536259
Commercial/Industrial and Public Utility Real	13.165746	14.262004	14.590000	14.590000	14.590000	14.590000	14.318781	14.395494	14.038423	13.123457
General Business and Public Utility Personal	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000
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	2.015685	2.030848	2.199458	2.215053	2.219959	2.219959	2.128656	2.128251	2.029385	2.008438
Commercial/Industrial and Public Utility Real	2.138073	2.213681	2.407903	2.434979	2.458407	2.458407	2.530556	2.524973	2.452094	2.451397
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	2.053296	2.053789	2.443774	2.444678	2.445961	2.445961	2.382594	2.358597	3.744244	3.738073
Commercial/Industrial and Public Utility Real	2.190694	2.219158	2.511325	2.517462	2.520872	2.520872	2.528283	2.506902	3.931842	3.934425
General Business and Public Utility Personal	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	4.010000	4.010000

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Schools										
Edgewood City										
Residential/Agricultural Real	36.802972	35.715764	36.738135	36.502051	36.653753	36.653753	32.833201	35.903848	34.896237	34.873403
Commercial/Industrial and Public Utility Real	40.731181	40.172190	41.404253	41.182151	43.260425	43.260425	39.948020	43.288522	43.721433	43.701042
General Business and Public Utility Personal	50.990000	49.876000	50.435000	50.157000	50.258000	50.258000	46.660000	49.700000	50.110000	50.082000
Fairfield City										
Residential/Agricultural Real	29.740269	29.842606	37.191046	37.428749	36.978252	36.978252	39.164781	38.980407	37.101021	36.603627
Commercial/Industrial and Public Utility Real	32.972128	33.336082	41.681090	42.387252	41.560544	41.560544	43.849556	43.858606	43.217493	40.870263
General Business and Public Utility Personal	56.520000	56.600000	63.100000	63.300000	62.800000	62.800000	64.500000	64.300000	64.300000	63.800000
Hamilton City										
Residential/Agricultural Real	33.681083	33.742977	35.218492	35.344503	35.641596	35.641596	38.843479	38.932643	36.993288	36.546115
Commercial/Industrial and Public Utility Real	37.690444	38.378912	41.591945	41.926297	42.972815	42.972815	45.580650	45.842606	43.971039	43.594730
General Business and Public Utility Personal	53.420000	53.420000	53.420000	53.420000	53.610000	53.610000	54.810000	54.810000	54.310000	54.810000
Lakota Local										
Residential/Agricultural Real	36.683458	37.227670	38.668826	38.693566	44.012824	44.012824	42.322508	42.042071	39.528844	38.407403
Commercial/Industrial and Public Utility Real	38.455457	40.307800	43.329024	44.218176	49.750789	49.750789	49.104752	49.394508	48.092999	43.623999
General Business and Public Utility Personal	65.340000	65.840000	65.840000	65.840000	71.140000	71.140000	70.140000	70.140000	70.140000	69.140000
Madison Local										
Residential/Agricultural Real	37.856213	38.142340	38.934774	39.415847	39.604506	39.604506	39.210491	38.244429	37.267870	37.303113
Commercial/Industrial and Public Utility Real	36.868837	37.472410	39.555174	40.743020	40.813495	40.813495	40.640000	39.640000	39.469777	39.540000
General Business and Public Utility Personal	39.690000	39.940000	40.540000	40.940000	41.040000	41.040000	40.640000	39.640000	39.540000	39.540000
Middletown City										
Residential/Agricultural Real	45.669670	45.716950	47.162000	48.949000	49.079000	49.079000	54.540000	55.390000	52.883234	52.767314
Commercial/Industrial and Public Utility Real	44.522186	44.917230	46.713362	48.825403	49.079000	49.079000	54.540000	55.390000	53.612704	53.701694
General Business and Public Utility Personal	47.000000	46.994000	47.162000	48.949000	49.079000	49.079000	54.540000	55.390000	54.150000	54.076000
Monroe Local										
Residential/Agricultural Real	38.934155	37.463740	40.137006	43.452006	45.798006	45.798006	46.720006	47.270006	45.470006	44.180006
Commercial/Industrial and Public Utility Real	38.206936	38.185060	40.762571	44.223622	46.882715	46.882715	48.120000	48.670000	45.857276	48.180006
General Business and Public Utility Personal	41.038000	39.580000	41.537000	44.852000	47.198000	47.198000	48.120000	48.670000	46.870000	45.580000
New Miami Local										
Residential/Agricultural Real	25.316237	25.393200	26.017594	24.667746	24.801294	24.801294	26.399450	27.001025	27.441926	27.474913
Commercial/Industrial and Public Utility Real	24.517561	24.549360	25.009944	23.614310	23.665125	23.665125	25.325464	25.850851	26.412259	26.686041
General Business and Public Utility Personal	29.570000	29.570000	29.570000	28.090000	28.090000	28.090000	28.440000	28.940000	29.440000	29.440000

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Ross Local										
Residential/Agricultural Real	25.650243	25.379749	25.644102	25.665714	25.692156	25.692156	25.240366	25.249225	24.700024	24.700026
Commercial/Industrial and Public Utility Real	26.181202	26.004626	26.733007	26.910336	26.996802	26.996802	27.788606	27.814770	27.966430	27.941673
General Business and Public Utility Personal	50.030000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000
Talawanda City										
Residential/Agricultural Real	28.754159	28.733986	28.774471	28.864147	28.680309	28.680309	27.847600	26.878539	26.068228	27.079191
Commercial/Industrial and Public Utility Real	29.551230	30.583940	32.014534	32.410679	32.259141	32.259141	31.128406	30.385242	29.367999	30.464814
General Business and Public Utility Personal	56.170000	56.130000	56.130000	56.130000	55.800000	55.800000	55.300000	54.300000	54.300000	55.300000
Out-of-County School Districts										
College Corner Local										
Residential/Agricultural Real	24.161005	24.265730	25.944728	25.975432	26.104764	26.104764	24.884870	24.892931	26.265842	26.266984
Commercial/Industrial and Public Utility Real	24.662707	24.559660	27.111058	27.111058	27.146472	27.146472	27.493842	27.493842	26.236611	26.236609
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	45.489175	45.506050	45.524206	47.157071	47.176742	47.176742	43.262353	43.154204	42.963041	39.581993
Commercial/Industrial and Public Utility Real	43.980983	44.161320	45.012027	47.640296	48.079396	48.079396	46.913639	46.707036	46.721505	45.953290
General Business and Public Utility Personal	83.450000	83.450000	83.450000	83.970000	83.970000	83.970000	83.110000	83.110000	83.110000	82.790000
Northwest Local										
Residential/Agricultural Real	28.190966	28.258058	31.003183	36.441259	36.527471	36.527471	36.836002	36.876096	35.801712	35.346403
Commercial/Industrial and Public Utility Real	32.084438	32.804058	35.933239	42.231033	42.367443	42.367443	42.214051	41.527567	40.997882	40.632292
General Business and Public Utility Personal	53.570000	53.600000	54.220000	59.570000	59.570000	59.570000	58.870000	58.870000	58.480000	58.000000
Preble Shawnee Local										
Residential/Agricultural Real	23.374884	23.375830	23.096386	23.096524	23.096538	23.096538	20.357620	20.357749	20.000000	20.000000
Commercial/Industrial and Public Utility Real	23.432091	23.431880	23.180055	23.200000	23.200000	23.200000	20.487074	20.487074	20.000000	20.000000
General Business and Public Utility Personal	23.490000	23.490000	23.200000	23.200000	23.200000	23.200000	20.500000	20.500000	20.000000	20.000000
Princeton Local										
Residential/Agricultural Real	23.664862	25.193000	26.967911	37.493144	37.555856	37.555856	39.052755	39.106700	38.315450	37.829652
Commercial/Industrial and Public Utility Real	29.745365	33.112690	35.370055	46.322503	46.804232	46.804232	49.038449	48.944813	48.766953	48.395020
General Business and Public Utility Personal	48.990000	50.480000	50.830000	61.280000	61.280000	61.280000	62.580000	62.580000	62.580000	62.180000

Butler County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

Collection Year	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Southwest Local										
Residential/Agricultural Real	23.350033	23.048470	24.018820	24.077998	24.087677	24.087677	23.866171	23.772893	27.576750	27.096655
Commercial/Industrial and Public Utility Real	24.917567	24.856550	25.295877	26.063800	26.163730	26.163730	26.843463	26.884390	31.070863	30.664261
General Business and Public Utility Personal	44.980000	44.680000	44.180000	44.180000	44.180000	44.180000	44.180000	44.180000	48.670000	48.320000
Libraries										
Lane Public Library										
Residential/Agricultural Real	0.000000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.706384	0.706857
Commercial/Industrial and Public Utility Real	0.000000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.727991	0.708201
General Business and Public Utility Personal	0.000000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
Midpointe Library										
Residential/Agricultural Real	0.000000	0.750000	0.750000	0.750000	0.750000	0.750000	0.747336	0.743344	0.685717	0.683271
Commercial/Industrial and Public Utility Real	0.000000	0.750000	0.750000	0.750000	0.750000	0.750000	0.742133	0.749642	0.724646	0.681633
General Business and Public Utility Personal	0.000000	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	0.000000	0.500000	0.500000	0.500000	0.500000	0.500000	0.499550	0.698085	0.649825	0.649032
Commercial/Industrial and Public Utility Real	0.000000	0.500000	0.500000	0.500000	0.500000	0.500000	0.987150	0.700000	0.677688	0.681633
General Business and Public Utility Personal	0.000000	0.500000	0.500000	0.500000	0.500000	0.500000	0.500000	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
2010	\$ 69,597,356	\$ 65,714,900	\$ 94	\$ 1,640,881	\$ 67,355,781	96.78
2011	71,186,424	67,414,921	94.70	2,638,007	70,052,928	98.41
2012	72,912,802	66,248,675	90.86	2,373,181	68,621,856	94.11
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	68,896,152	67,459,479	97.91	2,187,670	69,647,149	101.09
2017	69,473,786	67,906,767	97.74	1,805,059	69,711,826	100.34
2018	71,199,294	69,351,098	97.40	1,834,208	71,185,306	99.98
2019	72,285,047	69,004,762	95.46	3,476,716	72,481,478	100.27

Source: Butler County Auditor

(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.

Note: Resources have not been externally restricted for the repayment of debt.

**Butler County, Ohio
Principal Taxpayers
Real Estate Tax
2019 and 2010 (1)**

Name of Taxpayer	2019	
	Assessed Value	Percent of Real Property Assessed Value
LIT Industrial LTD Partnership	\$ 35,735,000	0.46%
Duke Realty Ohio	21,022,670	0.27%
Bethesda Hospital INC	13,470,320	0.17%
Boymel Family	12,011,410	0.16%
AK Steel Corp	10,468,350	0.14%
Millercoors	11,506,810	0.15%
First Industrial LP	10,067,860	0.13%
Lesaint Venture LLC	9,785,930	0.13%
Yosef Realty Capital Center	9,040,510	0.12%
Meijer Stores LTD PRT	8,844,620	0.11%
Totals	\$ 141,953,480	1.84%
Total Assessed Valuation	\$ 7,747,136,030	

Name of Taxpayer	2010	
	Assessed Value	Percent of Real Property Assessed Value
West Chester Medical center LLC	\$ 31,054,470	0.41%
Duke Realty LLC	21,222,580	0.28%
Millercoors LLC	16,687,310	0.22%
AK Steel Corp	13,722,860	0.18%
Meijer Stores LTD PRT	13,217,610	0.17%
First Industrial LP	12,780,390	0.17%
US Industrial Reit III Midwest	12,775,000	0.17%
Boymel Sam TR	12,535,510	0.17%
Dugan Financing LLC	11,063,600	0.15%
DCT Port Union LLC	10,956,720	0.14%
Totals	\$ 156,016,050	2.06%
Total Assessed Valuation	\$ 7,563,640,350	

Source: Butler County Auditor

(1) The amounts presented represent the assessed values upon which 2019 and 2010 collections were based.

**Butler County, Ohio
Principal Taxpayers
Public Utilities Personal Property Tax
2019 and 2010(1)**

Name of Taxpayer	2019	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 295,740,560	57.59%
Rockies Express Pipeline LLC	104,462,610	20.34%
Duke Energy Indiana	33,905,200	6.60%
Duke Energy Kentucky Inc	33,298,180	6.48%
Butler Rural Electric	14,869,240	2.90%
Texas Eastern Transmission Corp	11,818,520	2.30%
Texas Gas Transmission LLC	8,159,220	1.59%
Dayton Power and Light	4,657,000	0.91%
Dynergy Dicks Creek, LLC	2,882,990	0.56%
Glenwood Energy of Oxford, Inc	1,134,470	0.22%
Total	<u>\$ 510,927,990</u>	<u>99.49%</u>
Total Assessed Valuation	<u>\$ 513,525,820</u>	

Name of Taxpayer	2010	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 177,538,190	77.31%
Duke Energy Kentucky Inc.	22,578,770	9.83%
Butler Rural Electric	9,938,040	4.33%
Texas Eastern Transmission Corp.	6,901,860	3.01%
Dayton Power & Light	3,271,550	1.42%
Bank of America Leasing	3,058,370	1.33%
Texas Gas Transmission LLC	2,893,820	1.26%
Glenwood Energy of Verona Inc	957,470	0.42%
Duke Energy Indiana Inc.	702,190	0.31%
Bank of America NA	590,070	0.26%
Total	<u>\$ 228,430,330</u>	<u>99.48%</u>
Total Assessed Valuation	<u>\$ 229,648,530</u>	

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	Loans Payable	Capital Leases	General Obligation Bonds	Water Judgement Bonds	Revenue Bonds	Loans Payable	Capital Leases				
2010	\$ 72,648,168	\$ -	\$ 13,267,896	\$ 10,930,900	\$ 2,488,072	\$ 1,461,478	\$ 15,117,345	\$ 29,405,472	\$ 58,026,745	\$ 12,476,499	\$ -	\$ 215,822,575	1.61%	6	
2011	68,653,423	-	11,290,746	10,167,413	2,553,276	439,631	11,908,086	28,083,379	55,543,608	12,885,469	-	201,525,031	1.40	545	
2012	64,899,037	-	9,652,942	9,418,701	2,276,076	70,526	8,845,716	27,387,066	54,512,826	18,838,194	10,475	195,911,559	1.31	529	
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	1.27	488	
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	1.11	445	
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	0.99	411	
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	0.91	377	
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	0.79	337	
2018	28,831,253	2,602,977	-	3,825,123	1,154,880	-	4,061,518	17,122,984	24,872,992	26,274,764	-	108,746,491	0.63	284	
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	0.48	225	

(1) See page 196 for personal income and population data.

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
2010	\$ 87,765,513	\$ 22,034,073,839	0.40	\$ 238.41
2011	80,561,509	21,731,935,930	0.37	217.73
2012	73,744,753	20,680,522,518	0.36	198.99
2013	67,998,096	20,580,356,659	0.33	183.15
2014	61,781,013	20,496,865,112	0.30	165.12
2015	56,315,199	20,286,502,268	0.28	149.63
2016	50,319,762	20,506,818,486	0.25	133.28
2017	40,637,747	20,685,691,851	0.20	106.77
2018	32,892,771	22,241,300,392	0.15	86.02
2019	24,255,639	22,718,226,440	0.11	63.43

Source: Butler County Auditor

Butler County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Tax Valuation	\$ 7,801,424,310	\$ 7,865,867,680	\$ 7,501,317,410	\$ 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
Debt Limit (1)	\$ 193,535,608	\$ 195,146,692	\$ 186,032,935	\$ 184,966,339	\$ 184,428,029	\$ 182,769,299	\$ 184,781,996	\$ 186,481,389	\$ 200,383,527	\$ 205,016,546
Amount of Debt Applicable to Debt Limit										
General Obligation Bonds	35,532,759	33,098,058	30,558,472	27,646,367	15,001,367	11,617,329	9,601,142	7,841,125	5,040,569	2,169,067
General Obligation Notes	13,855,000	14,605,000	13,475,000	12,354,000	11,217,000	10,618,000	7,380,000	6,380,000	7,470,000	2,600,000
General Obligation Loans	396,852	264,568	132,284	-	-	-	-	-	-	-
Less Amount Available in Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount of Debt Subject to Limit	49,784,611	47,967,626	44,165,756	40,000,367	26,218,367	22,235,329	16,981,142	14,221,125	12,510,569	4,769,067
Legal Debt Margin	\$ 143,750,997	\$ 147,179,066	\$ 141,867,179	\$ 144,965,972	\$ 158,209,662	\$ 160,533,970	\$ 167,800,854	\$ 172,260,264	\$ 187,872,958	\$ 200,247,479
Legal Debt Margin as a Percentage of the										
Unvoted Debt Limit (2)	\$ 78,014,243	\$ 78,658,677	\$ 75,013,174	\$ 74,586,536	\$ 74,371,211	\$ 73,707,720	\$ 74,512,798	\$ 75,192,556	\$ 80,753,411	\$ 82,606,619
Amount of Debt Subject to Limit	49,784,611	47,967,626	44,165,756	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	\$ 28,229,632	\$ 30,691,051	\$ 30,847,418	\$ 34,586,169	\$ 48,152,844	\$ 51,472,391	\$ 57,531,656	\$ 60,971,431	\$ 68,242,842	\$ 77,837,552
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	36.19%	39.02%	41.12%	46.37%	64.75%	69.83%	77.21%	81.09%	84.51%	94.23%

(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**

Sewer Pledged Revenue											
Year	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)			Coverage
								Principal (6)	Interest (6)	Total	
2010	\$ 18,311,915	\$ 10,339,223	\$ 7,972,692	\$ 2,779,677	\$ 75,781	\$ 2,855,458	\$ 10,828,150	\$ 1,475,687	\$ 1,779,554	\$ 3,255,241	3.33
2011	17,771,799	10,937,193	6,834,606	4,166,615	69,839	4,236,454	11,071,060	1,526,471	1,727,360	3,253,831	3.40
2012	19,077,592	10,410,274	8,667,318	3,477,323	47,365	3,524,688	12,192,006	1,583,932	1,675,847	3,259,779	3.74
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

Water Pledged Revenue											
Year	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)			Coverage
								Principal (6)	Interest (6)	Total	
2010	\$ 20,939,038	\$ 16,810,215	\$ 4,128,823	\$ 1,226,297	\$ 320,381	\$ 1,546,678	\$ 5,675,501	\$ 1,493,896	\$ 1,187,180	\$ 2,681,076	2.12
2011	20,567,888	14,807,125	5,760,763	1,211,259	320,770	1,532,029	7,292,792	1,683,197	1,191,859	2,875,056	2.54
2012	20,917,124	16,120,625	4,796,499	1,518,623	(210,130)	1,308,493	6,104,992	1,804,215	562,281	2,366,496	2.58
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

- (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 Rev(exp) are shown exclusive of interest and fiscal charges, per bond covenant.
- (4) Net Available Revenue includes Net Operating Revenue combined with Net Non-Operating Rev(exp).
- (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

(Continued)

Source: Butler County Auditor

Butler County, Ohio
Pledged Revenue Coverage
Last Ten Years
(continued)

Year	Sales Tax Revenue Bonds					Special Assessment Bonds				
	Sales Tax Revenues	Debt Service		Total Debt	Coverage	Special Assessment Collections	Debt Service		Total Debt	Coverage
		Principal	Interest				Principal	Interest		
2010	\$ 30,225,506	\$ 9,600,000	\$ 1,075,325	\$ 10,675,325	2.83	\$ 1,553,034	\$ 733,740	\$ 530,357	\$ 1,264,097	1.23
2011	30,779,103	1,965,000	614,225	2,579,225	11.93	1,484,639	759,300	497,674	1,256,974	1.18
2012	32,955,898	2,070,000	535,625	2,605,625	12.65	1,362,387	784,900	468,039	1,252,939	1.09
2013	35,170,710	2,124,971	457,998	2,582,969	13.62	1,434,618	830,510	477,712	1,308,222	1.10
2014	37,838,169	2,235,000	351,750	2,586,750	14.63	1,430,871	856,150	443,330	1,299,480	1.10
2015*	41,852,127	2,345,000	240,000	2,585,000	16.19	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

* 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 (3)	Unemployment Rate (2)
2010	368,130	13,391,465,010	36,377	9.3%
2011	369,999	14,358,551,193	38,807	8.6%
2012	370,589	14,945,483,781	40,329	7.1%
2013	371,272	14,254,245,896	38,393	6.9%
2014	374,158	14,993,633,534	40,073	5.4%
2015	376,353	15,631,445,502	41,534	4.6%
2016	377,537	16,090,626,940	42,620	4.4%
2017	380,604	16,221,342,480	42,620	4.4%
2018	382,378	17,168,772,200	44,900*	4.1%
2019**	382,378	18,127,599,000	47,408	3.8%

Note 1: Bureau of Economic Analysis. US Census data was used for 2010 population; the 2011 through 2019 populations are midyear population estimates.

Note 2: Data came from the US Department of Labor.

Note 3: (-) Bureau of Economic Analysis: the Bureau used census midyear population estimates.

*** 2018 Per Capita Personal Income was not available. 2017 data was used.**

**** 2019 data was unavailable. The Bureau of Economic Analysis' new 2018 statistics were used.**

**Butler County, Ohio
Principal Employers
2019 and 2010**

Employer	Nature of Business	2019		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	4,250	1	3.10 %
Cincinnati Financial Corp.	Insurance	3,234	2	2.36
GE Aviation	Aerospace	2,500	5	1.83
AK Steel	Manufacturing	2,421	3	1.77
Butler County Government	Government	2,044	4	1.49
Lakota Local School District	Education	1,827	6	1.33
Mercy Regional Hospital	Health Care	1,400	7	1.02
Liberty Mutual	Insurance	1,400	8	1.02
Koch Foods	Food Service	1,200	9	0.88
UC Health West Chester Hospital	Health Care	1,045	10	0.76
Total		<u>21,321</u>		<u>15.57</u> %
Total Employment within the County		<u>136,943*</u>		

Employer	Nature of Business	2010		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	3,400	1	2.00
Cincinnati Financial Corp.	Financial	2,900	2	1.70
AK Steel	Manufacturing	2,400	3	1.41
Butler County Government	Government	2,000	4	1.18
Lakota School District	Education	1,688	5	0.99
GE Aviation	Aerospace	1,675	6	0.98
Mercy Fairfield Hospital	Health Care	1,200	7	0.71
Hamilton City Schools	Education	1,114	8	0.65
Fort Hamilton Hospital	Health Care	1,036	9	0.61
Fairfield City Schools	Education	994	10	0.58
Total		<u>18,407</u>		<u>10.82</u> %
Total Employment within the County		<u>170,100</u>		

Source: Butler County Department of Development as of 06/11/2019

* 2019 data not available, 2017 data used for total employment within the County

Butler County, Ohio
County Government Employees by Function/Activity
Last Ten Years

	2010	2011	2012	2013	2014***	2015***	2016***	2017***	2018***	2019***
General Government										
Legislative and Executive										
Auditor	22	17	19	19	15	14	12	13	12	12
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	24	28	30	27	23	24	24	26	21
Board of Elections	91	109	116	110	28	28	23	27	25	28
* Board of Elections Election Pay	2,672	3,071	4,121	4,482	1,550	1,301	2,013	1,180	1,588	1,156
Commissioners	7	8	8	14	12	12	9	8	9	8
Commissioners Department of Development	12	11	11	12	13	11	16	15	13	16
Commissioners Dog and Kennel	5	4	4	4	-	-	-	-	-	-
Commissioners Information Services	19	19	19	18	17	21	23	23	22	20
Commissioners Mail Room	2	2	2	2	2	2	2	2	2	2
Commissioners Maintenance	4	5	5	4	4	5	5	5	4	5
Commissioners Central Human Resources	-	-	-	-	3	3	3	3	3	3
Commissioners Records Center	3	4	3	3	4	4	4	4	3	1
Commissioners Elected Officials	3	3	3	3	3	3	3	3	3	3
Clerk of Courts Title	43	30	31	31	27	30	29	28	32	34
Law Library	4	4	3	3	3	3	3	2	2	2
Microfilm Board	-	-	-	-	-	3	3	3	3	2
Prosecuting Attorney	61	63	62	58	59	55	55	54	57	56
Prosecuting Attorney Elected Official	1	1	1	1	1	1	1	1	1	1
Public Defender	6	38	42	42	39	38	40	38	40	41
Recorder	14	13	13	13	12	12	12	11	10	10
Recorder Elected Official	1	1	1	1	1	1	1	1	1	1
Treasurer	19	18	20	17	15	14	15	16	15	15
Treasurer Elected Official	1	1	1	1	1	1	1	1	1	1
Judicial										
Area Courts	36	38	32	34	33	30	31	32	34	40
Area Courts Elected Official	4	3	3	3	3	3	3	3	3	3
Clerk of Courts	36	41	36	35	33	31	35	38	38	34
Clerk of Courts Elected Official	1	1	1	1	1	1	1	1	1	1
Common Pleas Court	46	45	42	40	33	37	31	36	34	39
Common Pleas Elected Official	7	7	7	7	7	7	7	7	7	7
Domestic Relations Court	24	22	21	25	22	22	23	22	20	23
Domestic Relations Elected Official	2	3	1	2	2	2	2	2	2	2
Juvenile Court	49	48	48	47	45	43	44	46	41	44
Juvenile Court Elected Official	2	3	2	2	2	2	2	2	2	2
Municipal Court	40	42	41	20	12	11	10	12	14	12
Municipal Court Elected Official	5	4	4	3	3	3	3	3	3	3
Probate Court	15	14	15	14	17	18	19	20	19	21
Probate Court Computer Fees	1	1	1	1	1	1	1	1	1	1
Probate Court Elected Official	1	1	1	1	1	1	1	1	1	1
Public Safety										
Adult Probation	52	49	55	56	57	58	57	51	51	45
Auditor Dog and Kennel	1	1	1	1	1	1	1	1	1	1
Coroner	11	9	10	10	8	8	11	12	12	12
Coroner Elected Official	1	1	1	1	1	1	1	1	1	1
Coroner Lab and Morgue	1	1	1	1	-	-	-	-	-	-
Juvenile Detention/Rehab	97	102	101	103	93	92	93	94	91	93
Sheriff	302	363	356	360	383	400	421	427	453	436
Sheriff Elected Official	1	1	1	1	1	1	1	1	1	1
Emergency Management	5	5	5	5	5	3	3	4	4	4
Public Works										
Commissioners Regional Airport	1	1	1	1	1	1	1	-	-	-
Commissioners Entitlement	6	7	6	4	3	4	4	4	4	4
Commissioners Parking Garage	3	3	2	2	3	3	4	3	5	3
Commissioners Solid Waste	-	-	-	-	-	-	-	-	-	2
Engineers	97	90	95	94	71	71	71	73	77	78
Engineers Elected Official	1	1	1	1	1	1	1	1	1	1
Engineers Plat Room	3	3	3	3	3	2	2	2	2	5
Health										
Alcohol and Drug Addiction	7	8	7	6	5	-	-	-	-	-
Board of Developmental Disabilities	233	242	221	227	198	191	162	152	150	148
Mental Health Board	8	9	8	8	8	-	-	-	-	-
Mental Health and Addiction Recovery Services Board	-	-	-	-	-	12	12	12	10	15
Human Services										
Child Support Enforcement Agency	75	67	62	66	69	69	69	68	66	67
County Care Facility	172	161	170	157	126	112	119	102	86	72
Job and Family Services/Children Services Agency	326	274	244	262	249	265	277	266	270	266
Prosecuting Attorney	3	3	3	3	3	3	3	5	3	3
Sheriff Victim Programs	3	3	2	3	2	2	3	2	2	2
Veteran Services	10	11	10	12	10	11	11	12	13	11
Veteran Services Commissioners	5	5	5	5	5	5	5	5	5	5
Internal Service										
Commissioners Workers Compensation	3	3	3	4	3	3	2	2	2	2
Commissioners Health Insurance - Wellness	-	-	-	-	1	1	1	1	1	1
Auditor Health Insurance	1	1	1	1	1	1	1	-	1	1
Enterprise										
Water And Sewer	114	126	101	97	96	95	96	95	92	92
Agency										
** Court of Appeals - 12th District	25	24	24	24	-	-	-	-	-	-
Health Department	66	67	67	75	36	37	38	38	45	46
Metro Parks	34	52	53	57	68	71	74	88	85	85
Soil and Water Conservation	3	4	4	4	4	4	4	3	4	4
Total	4,963	5,403	6,378	6,762	3,570	3,327	4,060	3,215	3,632	3,179

*** Beginning in 2014, employee counts are based on the last payroll of the year, plus board of elections pollworkers.

NOTE: This report counts employees not positions. Large fluctuations are often a result of employee turnover, part time and intermittent employees

Source: Butler County Auditor

Butler County, Ohio
Operating Indicators by Function/Program
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Legislative and Executive										
Commissioners										
Number of resolutions	1,942	6,257	7,154	5,610	5,536	5,168	4,593	3,349	2,189	2,032
Number of meetings	68	75	59	60	59	60	53	53	50	53
Auditor										
Number of exempt conveyances	4,622	4,525	4,798	5,303	5,045	5,038	4,796	4,820	4,654	4,440
Number of real estate transfers	5,678	5,708	6,694	7,824	7,219	7,760	8,152	8,361	8,310	8,261
Number of parcels billed	156,951	150,361	150,306	150,480	150,480	151,098	151,632	159,165	159,805	152,620
Number of vendor invoices processed	-	-	-	-	61,692	67,454	72,520	70,570	70,084	69,395
Number of appropriation checks issued	61,656	56,240	48,394	58,636	37,250	33,162	29,535	23,086	20,386	18,675
Number of electronic vendor payments issued	-	-	-	-	4,909	9,975	15,103	20,432	22,390	23,764
Number of payroll checks issued	11,050	8,410	6,130	1,341	2,185	952	946	828	792	1,032
Number of payroll electronic payments issued	-	-	-	-	54,619	55,037	60,374	55,089	56,591	54,611
Number of purchase orders issued	20,914	20,067	17,888	17,180	11,052	8,966	8,672	7,625	6,943	5,622
BMV										
Number of tags issued	-	-	-	-	-	-	-	-	-	-
Treasurer										
Number of parcels collected	151,806	144,727	147,151	144,686	147,296	144,909	145,342	145,183	146,122	146,636
Prosecuting Attorney										
Number of cases - criminal	2,064	2,379	2,373	2,373*	2,144	2,117	2,103	2,457	2,316	2,178
Board of Elections										
Number of registered voters	240,541	227,868	239,993	232,711	236,500	233,421	248,120	251,200	254,748	244,284
Number of voters last general election	121,742	109,965	205,413	63,279	88,508	94,803	176,301	250,043	137,858	46,641
Percentage of register voters that voted	50.61	48	86	27	37.42	40.61	71.05	99.54	54.10	19.10
Recorder										
Number of deeds recorded	11,740	10,626	12,117	13,975	13,081	13,413	13,561	13,850	13,515	13,076
Number of mortgages recorded	16,459	13,914	17,010	16,359	11,333	12,550	13,897	12,513	11,846	13,572
Number of military discharges recorded	32	15	13	12	11	8	332	423	360	262
Community and Economic Development										
Number of projects	152	149	26	40	16	42	24	6	25	32
Number of jobs created	-	821	1,620	1,915	852	2,243	1,390	404	1,029	1,317
Judicial										
Common Pleas Court										
Number of civil cases filed	5,246	5,928	5,277	4,039	3,280	3,600	3,421	3,556	3,525	3,537
Number of criminal cases filed	2,064	2,451	2,054	2,069	1,966	1,908	1,927	2,157	2,366	4,271
Probate Court										
Number of civil cases filed	39	43	56	51	38	65	43	44	25	40
Juvenile Court										
Number of civil cases filed	2,640	2,401	-	-	3,082	1,643	1,440	1,495	1,714	1,597
Number of criminal cases filed	3,533	3,055	-	-	3,029	3,215	2,890	2,315	1,618	1,557
Number of adjudged delinquent cases filed	1,706	1,446	-	-	1,439	1,545	1,382	1,140	1,158	974
Area Courts										
Number of civil cases filed	3,795	3,351	4,233	2,644	2,870	2,712	2,949	2,930	3,099	3,614
Number of criminal cases filed	18,475	17,814	19,276	20,706	19,538	19,149	17,606	19,249	18,808	18,443
Number of small claims cases filed	386	290	281	298	332	519	252	218	181	203
Clerk of Courts										
Number of civil cases filed	5,246	4,558	4,586	3,557	3,281	2,976	2,788	2,858	2,881	2,625
Number of criminal cases filed	2,064	2,151	2,063	2,068	1,966	1,908	1,922	2,131	2,260	2,061
Domestic Relations										
Number of divorce cases files	1,515	1,449	1,416	1,301	1,286	1,093	1,243	1,087	1,090	1,116
Number of motions files	10,206	9,748	10,023	9,580	9,916	8,647	9,188	8,235	9,265	8,892
Number of protective orders	1,573	1,269	1,084	1,014	987	974	869	868	780	869

Butler County, Ohio
Operating Indicators by Function/Program
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Sheriff										
Average daily jail census	921	890	854	820	818	786	906	973	1,060	1,061
Prisoners booked	13,973	13,642	12,805	13,995	13,020	12,967	13,911	13,493	13,673	12,821
Prisoners released	14,013	13,609	12,825	14,079	13,097	12,828	13,816	13,492	13,748	13,009
Out of county bed days used	23,105	8,035	2,575	4,843	4,993	2,424	3,654	20,652	27,428	15,925
Enforcement										
Number of incidents reported	5,888	6,961	7,195	7,195*	3,277	8,423	8,617	2,805	50,595	51,530
Number of citations issued	2,173	2,987	3,074	3,074*	2,995	1,019	3,437	3,424	*1942	*1942
Concealed Weapons Permit										
Number of permits issued	1,755	1,608	2,117	2,320	4,077	3,535	4,467	2,713	2,444	1,902
Number of permits renewed/replaced	-	-	-	-	-	-	1,603	1,806	6,713	3,295
Adult Probation										
Offenders supervised	2,666	2,865	3,041	3,041*	3,302	3,309	2,992	4,198	3,544	2,752
Coroner										
Number of cases investigated	325	344	325	339	400	-	453	485	394	400
Number of autopsies performed	228	207	168	222	220	-	243	227	208	236
Public Works										
Engineer										
Miles of roads resurfaced	14	17	19	62	13	53	64	66	56	43
Number of bridges replaced/improved	7	8	10	3	3	8	2	5	5	7
Number of culverts built/replaced/improved	22	16	11	22	24	15	23	14	41	36
Building Department										
Number of permits issued	3,182	3,241	3,685	3,644	3,929	4,845	4,573	4,229	4,511	4,640
Number of inspections performed	10,237	10,245	10,539	11,672	13,176	15,199	14,306	-	-	-
Sewer District										
Average daily sewage treated (millions of gallons)	18	22	18	19	19	19	18	19	21	21
Number of tap-ins	378	383	432	542	592	576	643	464	544	1,335
Number of customers	42,720	43,272	42,773	43,659	44,158	38,137	38,171	38,405	46,111	46,530
Water District										
Average daily water distributed (millions of gallons)	13	12	13	13	13	13	14	13	13	14
Average daily water billed (thousands of gallons)	57,707	57,777	-	10,182	10,171	10,486	10,865	10,725	10,859	11,248
Number of tap-ins	256	383	286	384	445	372	481	443	425	106
Number of customers	37,576	37,719	37,942	38,842	38,759	39,231	38,159	38,536	40,047	40,438
Health										
BCDD										
Number of Children Served										
Early intervention program	1,100	1,100	1,077	767	1,009	921	972	1,080	1,252	1,175
School age	483	464	372	514	514	977	1,090	1,039	1,124	1,223
Number of Adults Served										
Served directly	223	196	127	134	134	130	122	-	-	-
Served indirectly	326	364	457	440	457	1,344	1,416	1,321	1,316	1,397
Number Served in Residential										
Supported living services	-	-	-	-	8	12	40	23	34	2
Individual options waiver	311	302	318	342	342	380	534	530	498	501
Level one waiver	324	359	371	435	435	444	448	431	410	498
ICIID	146	146	158	10	10	139	131	106	121	71
Self-empowered life funding waiver								76	69	66
Member receiving support coordination services	1,096	1,085	1,161	1,432	1,432	1,947	2,142	2,257	2,394	2,331
Member receiving family support services	688	731	731	756	756	1,455	2,089	1,760	1,944	807

Butler County, Ohio
Operating Indicators by Function/Program
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Human Services										
Jobs and Family Services										
Average client count - food stamps	46,176	48,758	48,346	50,603	47,781	45,473	40,701	35,249	34,287	32,996
Average client count - Medicaid	54,858	56,582	61,944	66,092	76,321	85,288	86,621	88,911	79,915	84,728
Average client count - day care	2,313	2,476	1,943	2,371	2,542	2,439	2,802	2,474	3,913	4,010
Average client count - WIA	652	937	634	326	326	-	2,200	15	91	146
Average client count - job placement	132	32	236	344	344	-		14	65	172
Children's Services										
Average client count - foster care	346	331	369	369*	455	-	397	373	399	399
Average client count - adoption	52	98	48	48*	56	-	91	55	72	88
Child Support Enforcement Agency										
Average number of active support orders	19,168	19,782	19,389	19,072	18,962	18,726	18,374	18,046	17,620	17,017
Percentage collected	68.0%	69.25%	70.29%	70.20%	69.77%	73.20%	72.65%	72.82%	73.17%	73.26%
Veteran Services										
Number of veterans and/or dependents served	13,327	11,002	10,611	5,353	5,729	5,792	4,553	6,019	-	6,673
Amount of benefits paid to county veterans	711,824	581,882	473,448	473,448	839,686	810,734	894,184	973,783	-	1,134,599

Note: (-) Information not available.

(*) Alcohol & Drug Addiction Services and Mental Health Boards merged into one agency (MHARS) in July 2015

Source: Butler County Auditor

Butler County, Ohio
Capital Asset Statistics by Function/Activity
Last Ten Years

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Legislative and Executive										
Commissioners										
Administrative office space (sq. ft.)	9,480	9,480	9,480	9,480*	9,480	9,480	9,480	9,480**	8,824	8,824
Information Services					4,824	4,824	4,824	4,824**	4,428	4,428
Auditor										
Administrative office space	16,072	16,072	16,072	16,072	16,072	16,072	16,072	16,072**	14,190	14,190
Treasurer										
Administrative office space	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096**	6,954	6,954
Prosecuting Attorney										
Administrative office space	16,320	16,320	16,320	16,320*	3,498	3,498	3,498	3,498**	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	1,668	1,688	1,688	1,688*	1,688*	1,563	1,583	1,268	1,272	1,352
E-Poll books	-	-	-	-	-	400	400	321	334	332
Recorder										
Administrative office space	8,728	8,728	8,728	8,728	8,728	8,728	8,728	8,728**	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	7	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 Works										
Engineer										
Centerline miles of roads	267	267	267	267*	268	267	267	270	267	267
Number of bridges	401	399	399	399*	404	404	404	384	407	407
Number of culverts	1,024	1,023	1,023	1,023*	1,025	1,025	1,025	982	985	889
Number of traffic signs	-	-	7,213	7,213*	7,213	7,213	7,213	7,213**	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	32,640	32,640	32,640*	29,423	29,423	29,423	29,423**	29,423	29,423
Child Support Enforcement Agency										
Administrative office space	16,320	16,320	16,320	16,320*	16,320	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	6	6	6	5
Number of pumping stations	30	30	30	30	30	30	30	30	30	31
Miles of sewer lines	725	739	739	739*	736	760	770	773	778	788
Water District										
Number of pumping stations	5	5	5	5	5	5	5	5	5	5
Miles of water lines	591	617	617	617*	626	639	645	645	650	656
Administrative office space	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275
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	2,550	2,550	2,550**	4,400	4,400

(-) Information not available.

(*) 2012 data used

(**) 2016 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 12/15/2020

88 East Broad Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov