



OHIO AUDITOR OF STATE  
**KEITH FABER**





**BUTLER COUNTY  
DECEMBER 31, 2021**

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BUTLER COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

See Reference	ALN Number	Name of Program	Pass Through/Entity Number	Fund	Passed through to Subrecipient	Expenditures
<b>U.S. Department of Agriculture</b>						
<b>Child Nutrition Cluster:</b>						
		<u>Passed through Ohio Department of Education</u>				
(E)	10.553	School Breakfast Program	2021	0100		23,189
(E)	10.553	School Breakfast Program	2021	1452		14,344
		<b>Total School Breakfast Program</b>				<b>37,533</b>
		<u>Passed through Ohio Department of Education</u>				
(E)	10.555	National School Lunch/Snack Program	2021	0100		45,023
(E)	10.555	National School Lunch/Snack Program	2021	1452		28,887
		<b>Total National School Lunch/Snack Program</b>				<b>73,910</b>
		<b>Total Child Nutrition Cluster</b>				<b>111,443</b>
<b>SNAP Cluster:</b>						
		<u>Passed Through Ohio Department of Jobs &amp; Family Services</u>				
	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	G-2021-11-5904	0800	115,986	1,941,676
		<b>Total SNAP Cluster</b>			<b>115,986</b>	<b>1,941,676</b>
		<b>Total U.S. Department of Agriculture</b>			<b>115,986</b>	<b>2,053,119</b>
<b>U.S. Department of Housing and Urban Development</b>						
<b>CDBG - Entitlement Grants Cluster:</b>						
		<u>Direct - US Department of Housing and Urban Development:</u>				
(D)	14.218	Community Development Block Grants/Entitlement Grants - Entitler	B-18-UC-39-0008	1519	-	135,855
(D)	14.218	Community Development Block Grants/Entitlement Grants - Entitler	B-19-UC-39-0008	1519	-	89,722
(D)	14.218	Community Development Block Grants/Entitlement Grants - Entitler	B-20-UC-39-0008	1519	124,945.00	863,878
(D)	14.218	Community Development Block Grants/Entitlement Grants - Entitler	B-21-UC-39-0008	1519	87,000.00	118,477
(D)	14.218	Community Development Block Grants - COVID	B-20-UW-39-0008	1519	-	24,931
		<b>Total CDBG - Entitlement Grants Cluster</b>			<b>211,945</b>	<b>1,232,863</b>
		<u>Direct - US Department of Housing and Urban Development:</u>				
	14.267	Shelter Plus Care	OH0430L5E072009	1517		167,243
	14.267	Shelter Plus Care	OH0430L5E071908	1517		351,384
		<b>Total Shelter Plus Care</b>				<b>518,627</b>
		<u>Direct - US Department of Housing and Urban Development:</u>				
(D)	14.239	Home Investment Partnerships Program	M-18-DC-390222	1522	-	40,382
(D)	14.239	Home Investment Partnerships Program	M-19-DC-390222	1522	56,366	56,366
(D)	14.239	Home Investment Partnerships Program	M-20-DC-390222	1522	222,794	631,873
		<b>Total Home Investment Partnerships Program</b>			<b>279,160</b>	<b>728,621</b>
		<b>Total US Department of Housing and Urban Development</b>			<b>491,105</b>	<b>2,480,111</b>
<b>U.S. Department of Justice</b>						
		<u>Passed through Ohio Department of Public Safety</u>				
	16.034	Coronavirus Emergency Supplemental Funding Program	2020-CE-LEF-2350	0100/8090		38,960
		<b>Total Coronavirus Emergency Supplemental Funding Program</b>				<b>38,960</b>
		<u>Passed through Ohio Attorney General's Office</u>				
	16.575	Crime Victim Assistance	2021-VOCA-133907596	1600		54,395
	16.575	Crime Victim Assistance	2022-VOCA-134713436	1601		12,569
		<b>Total Crime Victim Assistance</b>				<b>66,964</b>
		<u>Direct</u>				
	16.582	COSSAP Grant	2020-AR-BX-0132	0500		179,698
	16.582	OVC Grant	2020-V3-GX-0151	0500		136,547
		<b>Total Grants</b>				<b>316,245</b>
		<u>Passed through Ohio Department of Public Safety</u>				
	16.738	Edward Byrne Memorial Justice Assistance Grant Program	2019-JG-A01-6801	8087		57,557
	16.738	Edward Byrne Memorial Justice Assistance Grant Program	2020-DJ-BX-0539	8085		32,099
	16.738	Edward Byrne Memorial Justice Assistance Grant Program	2019-DJ-BX-0439	8085		8,571
		<b>Total Justice Assistance Grant Program</b>				<b>98,227</b>
		<u>Direct</u>				
	16.922	Equitable Sharing Program	COSSAP Grant CFDA # 16.582	8085		157,668
		<b>Total Equitable Sharing Program</b>				<b>157,668</b>
		<u>Direct</u>				
	16.838	Comprehensive Opioid Abuse Site-based Program	2018-MU-MU-K081	0400		120,342
		<b>Total Comprehensive Opioid Abuse Site-based Program</b>				<b>120,342</b>
		<b>Total US Dept of Justice</b>				<b>798,406</b>
<b>U.S. Department of Labor</b>						
<b>Employment Service Cluster:</b>						
		<u>Passed Through Ohio Department of Jobs and Family Services</u>				
	17.207	Employment Service/Wagner-Peyser Funded Activities	N/A	0810		47,690
		<b>Total Employment Service Cluster</b>				<b>47,690</b>
		<u>Passed Through Ohio Department of Jobs and Family Services</u>				
	17.245	Trade Adjustment Assistance	N/A	0810		8,066
<b>WIOA Cluster:</b>						
		<u>Passed Through Ohio Department of Jobs and Family Services</u>				
	17.258	WIOA Adult Program	N/A	0810		649,544
	17.278	WIOA Dislocated Worker Formula Grants	N/A	0810		291,993
		<b>Total WIOA Cluster</b>				<b>941,537</b>
		<b>Total U.S. Department of Labor</b>				<b>997,293</b>
<b>U.S. Department of Treasury</b>						
		<u>Passed Through Ohio Office of Budget Management</u>				
(D)	21.019	Coronavirus Relief Fund	N/A	1405		7,186,375
		<u>Passed Through Ohio Department of Mental Health</u>				
(D)	21.019	CARES Act Hospitalization	N/A	0500		42,000
		<u>Direct</u>				
(D)	21.023	Emergency Rental and Utilities Assistance Program	ERA22101111980	1630	8,000,000	8,000,000
		<b>Total U.S. Department of Treasury</b>			<b>8,000,000</b>	<b>15,228,375</b>

BUTLER COUNTY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Continued)

See Reference	ALN Number	Name of Program	Pass Through/Entity Number	Fund	Passed through to Subrecipient	Expenditures
<b>U.S. Department of Transportation/Federal Highway Administration</b>						
<b>Highway Planning and Construction Cluster</b>						
		<u>Passed through the Ohio Department of Transportation</u>				
	20.205	Highway Planning and Construction	PID104195	3106		3,496,032
	20.205	Highway Planning and Construction	PID106407	3106		1,368,311
	20.205	Highway Planning and Construction	PID107131	3106		1,081,540
	20.205	Highway Planning and Construction	PID108835	3106		1,432,343
	20.205	Highway Planning and Construction	PID108637	3106		976,561
	20.205	Highway Planning and Construction	PID102411	3106		300,000
	20.205	Highway Planning and Construction	PID103754	3106		168,789
	20.205	Highway Planning and Construction	PID103317	3106		29,676
	20.205	Highway Planning and Construction	PID99880	3106		293,846
	20.205	Highway Planning and Construction	PID96452	3106		151,937
	20.205	Highway Planning and Construction	PID98789	3106		1,945,150
	20.205	Highway Planning and Construction	PID98784	3106		240,875
		<b>Total Highway Planning and Construction Cluster</b>				<b>11,485,060</b>
<b>Highway Safety Cluster:</b>						
	20.600	<u>Passed through the Ohio Department of Public Safety</u>				
	20.616	State and Community Highway Safety	O-00007	1471		44,801
		National Priority Safety Programs	O-000011	1471		11,479
		<b>Total Highway Safety Cluster:</b>				<b>56,280</b>
	20.608	<u>Passed through the Ohio Department of Public Safety</u>				
		Repeat Offenders for Driving While Intoxicated	O-00007	1471		47,756
		<b>Total Penalties for Repeat Offenders for Driving While Intoxicated</b>				<b>47,756</b>
	20.615	<u>Passed through the Ohio Department of Commerce</u>				
	20.615	E-911 Grant Program	20-09-02	7151		47,006
		E-911 Grant Program	20-09-01	7151		20,232
		<b>Total E-911 Safety Programs</b>				<b>67,238</b>
		<b>Total U.S. Department of Transportation/Federal Highway Administration</b>				<b>11,656,334</b>
<b>Election Assistance Commission</b>						
	90.404	<u>Passed through Ohio Secretary of State</u>				
		Help America Vote Act Requirements Payments	N/A	0100		40,000
		<b>Total Election Assistance Commission</b>				<b>40,000</b>
<b>U.S. Department of Homeland Security</b>						
	97.042	<u>Passed through Ohio Emergency Management Agency</u>				
	97.042	FY2020 Emergency Management Performance Grants	EMC-2020-EP-00004	7100		127,751
	97.042	FY2019 Emergency Management Performance Grants	EMC-2019-EP-00005	7100		6,478
	97.042	FY2019 Emergency Management Performance Grants-Covid	EMC-2020-EP-00014	7100		499
		<b>Total Emergency Management Performance Grants</b>				<b>134,728</b>
		<b>Total U.S. Department of Homeland Security</b>				<b>134,728</b>
<b>U.S. Department of Health and Human Services</b>						
	93.243	<u>Direct</u>				
	93.498	Substance Abuse and Mental Health Services Projects	N/A	1358		294,938
	93.150	CARES Provider Relief Funds (Skilled Nursing )	N/A	0703		705,155
	93.665	<u>Passed through Ohio Department of Mental Health</u>				
	93.958	Projects for Assistance in Transition from Homelessness (PATH)	N/A	0500		92,656
	93.958	Demonstration Grant (COVID 19 Grant)	N/A	0500		85,644
	93.958	Block Grants for Community Mental Health Services	N/A	0500		265,685
	93.959	Block Grants for Prevention and Treatment of Substance Abuse	N/A	0400/0500		1,656,044
	93.788	OPIOD STR	N/A	0400		1,584,225
	93.982	Covid RSP	N/A	0500		107,748
	93.912	<u>Passed Through Ohio Department of Human Services</u>				
	93.556	HRSA Grant	N/A	0500		189,859
	93.556	<u>Passed Through Ohio Department of Job &amp; Family Services</u>				
		Promoting Safe and Stable Family Program	G-2021-11-5904	0800/0810/0850		83,455
<b>TANF Cluster:</b>						
	93.558	Temporary Assistance for Needy Families	G-2021-11-5904	0800/0810/0850	3,379,461	3,797,710
		<b>Total TANF Cluster:</b>			3,379,461	3,797,710
	93.563	Child Support Enforcement	G-2021-11-5904	0800/0810/0850		2,652,758
<b>477 Cluster:</b>						
	93.575	Child Care & Development Block Grant	G-2021-11-5904	0800/0810/0850	141,044	459,796
		<b>Total 477 Cluster:</b>			141,044	459,796
	93.645	Stephanie Tubbs Jones Child Welfare Service	G-2021-11-5904	0800/0810/0850		164,677
	93.658	Foster Care	G-2021-11-5904	0800/0810/0850		652,321
	93.659	Adoption Assistance	G-2021-11-5904	0800/0810/0850		2,372,490
	93.674	Foster Care Independence Program	G-2021-11-5904	0800/0810/0850		237,533
	93.747	Elder Abuse Prevention Interventions Program	G-2021-11-5904	0800/0810/0850		3,714
	93.767	Children's Health Insurance Program	G-2021-11-5904	0800/0810/0850		1,605

(Continued)

BUTLER COUNTY  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED DECEMBER 31, 2021  
 (Continued)

See Reference	ALN Number	Name of Program	Pass Through/Entity Number	Fund	Passed through to Subrecipient	Expenditures
		<u>Passed through Ohio Department of Mental Health</u>				
	93.667	Social Services Block Grant	N/A	0500		194,777
		<u>Passed Through Ohio Department of Job &amp; Family Services</u>				
	93.667	Social Service Block Grant	G-2021-11-5904	0800/0810/0850	625,533	2,601,685
		<u>Passed Through Ohio Department of Developmental Disabilities</u>				
	93.667	Social Service Block Grant/Title XX	N/A	0600		269,173
		<b>Total Social Services Block Grant:</b>				
					<b>625,533</b>	<b>3,065,635</b>
	<b>Medicaid Cluster:</b>					
		<u>Passed Through Ohio Department of Job &amp; Family Services</u>				
	93.778	Medical Assistance Program	G-2021-11-5904	0800/0810/0850	2,043,016	2,571,204
		<u>Passed Through Ohio Department of Developmental Disabilities</u>				
	93.778	Medical Assistance Program	N/A	0600		976,421
		<b>Total Medicaid Cluster:</b>				
					<b>2,043,016</b>	<b>3,547,625</b>
		<b>Total U.S. Department of Health and Human Services</b>				
					<b>6,189,054</b>	<b>22,021,273</b>
		<b>Total Federal Financial Assistance:</b>				
					<b>14,796,145</b>	<b>55,409,639</b>

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**BUTLER COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
2 CFR 200.510(b)(6)  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Butler County (the County) under programs of the federal government for the year ended December 31, 2021. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE C – INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D - SUBRECIPIENTS**

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

As a 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.

**NOTE E - CHILD NUTRITION CLUSTER**

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

**NOTE F - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) and HOME INVESTMENT PARTNERSHIPS PROGRAM (HOME) GRANT PROGRAMS with REVOLVING LOAN CASH BALANCE**

The current cash balance on the County's local program income account as of December 31, 2021 is \$0.

**NOTE G - MATCHING REQUIREMENTS**

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

**NOTE H - COST REPORT MAC SETTLEMENTS**

During the calendar year, the County Board of Developmental Disabilities received a settlement payment for the 2017 and 2018 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$7,776.74 and \$6,482.63, respectively. The Cost Report Settlement payment was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in the prior reporting periods.



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

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

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Butler County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 30, 2022. Our report includes a reference to other auditors who audited the financial statements of the Butler County Port Authority discretely presented component unit, as described in our report on the 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 are reported on separately by those auditors. We noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County.

***Report on Internal Control Over Financial Reporting***

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

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

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

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements.

However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Purpose of This Report***

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



Keith Faber  
Auditor of State  
Columbus, Ohio  
August 30, 2022

# OHIO AUDITOR OF STATE KEITH FABER



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

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

To the Board of Commissioners:

### ***Report on Compliance for Each Major Federal Program***

#### ***Opinion on Each Major Federal Program***

We have audited Butler County's (the County) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of Butler County's major federal programs for the year ended December 31, 2021. Butler County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying schedule of findings.

In our opinion, Butler County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### **Basis for Opinion on Each Major Federal Program**

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

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

#### **Responsibilities of Management for Compliance**

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

### **Auditor's Responsibilities for the Audit of Compliance**

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

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

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

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

### **Report on Internal Control Over Compliance**

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

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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Butler County (the County) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 30, 2022, wherein we noted the financial impact of COVID-19 and the continuing emergency measures which may impact subsequent periods of the County. Our report includes a reference to other auditors who audited the financial statements of the Butler County Port Authority discretely presented component unit, as described in our report on the County's financial statements. We have not performed any procedures to the audited financial statements subsequent to August 30, 2022. 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 the responsibility of management and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Keith Faber  
Auditor of State  
Columbus, Ohio  
September 26, 2022

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**BUTLER COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2021**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Emergency Rental and Utilities Assistance Program 21.023 CARES Provider Relief Funds (Skilled Nursing ) 93.498 Adoption Assistance 93.659 Medical Assistance Program/XIX Medicaid Admin Claims Cluster 93.778
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 1,662,289 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	Yes

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

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None



# Butler County Ohio

## Annual Comprehensive Financial Report



For the Year Ended December 31, 2021

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# Butler County, Ohio

## Annual Comprehensive Financial Report For the Year Ended December 31, 2021

Prepared by the Butler County Auditor's Office

Roger Reynolds, CPA  
Butler County Auditor

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## Introductory Section

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BUTLER COUNTY, OHIO  
 ANNUAL COMPREHENSIVE FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2021

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BUTLER COUNTY, OHIO  
 ANNUAL COMPREHENSIVE FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2021

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Hamilton, Ohio 45011  
[www.butlercountyauditor.org](http://www.butlercountyauditor.org)



August 30, 2022

To the Citizens and Board of Commissioners of Butler County:

Butler County is required by Ohio law to prepare an annual financial report using generally accepted accounting principles. It is our pleasure to present the Butler County Annual Comprehensive Financial Report for the year ended December 31, 2021.

The Annual Comprehensive Financial Report is prepared in conformance with generally accepted accounting principles as set forth by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources and contains basic financial statements, supplemental statements, and other financial and statistical information, providing complete and full disclosure of all material financial aspects of Butler County for 2021. This report is presented in fulfillment of the financial reporting requirements and is representative of our continual commitment to provide accurate and timely financial information to the citizens of Butler County.

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

Our independent Auditor, Auditor of the State of Ohio, has issued an unmodified opinion on Butler County's financial statements for the year ended December 31, 2021. The independent auditor's report is presented as the first component of the financial section of this report.

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

## **REPORTING ENTITY**

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

Seventh largest among the state's 88 counties, Butler County's official 2020 Census population, released in August 2021, is 390,234. This total is down slightly from the estimated 2020 population of 390,357 and reflects a decrease of 4,586 people since the 2010 Census – the fourth largest total increase among all the state's counties. Butler County's percentage increase of 6.0 percent made it just one of eight counties in the state to record a percentage increase of at least 6.0 percent between the 2010 and 2020 censuses.

Ranking 182nd in population out of 3,143 counties in the nation according to the 2020 census, served by rail lines, interstate highways, two nearby international airports and high-speed fiber-optic data communications, Butler County is an ideal location for businesses to locate and prosper.

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

Butler County's annual unemployment rate was 4.5 percent in 2021, down from 7.2 percent in 2020 but still a little higher than the 3.8 percent rate in 2019. Butler County's 2021 rate compares favorably to the national unemployment rate of 5.3 percent and 5.1 percent in the State of Ohio.

According to the latest data from the U.S. Bureau of Labor Statistics (BLS), the average weekly wage in Butler County increased 6.0 percent from third quarter 2020 to third quarter 2021, to \$1,058. The BLS also reported that Butler County's third quarter 2021 employment total was 150,020, up only slightly, 0.4 percent, from third quarter 2020. Butler County ranked eighth in the state in employment total and ninth in average weekly wage among Ohio counties.

Butler County was again well represented on the 2021 Deloitte Cincinnati USA Top 100 list of the largest privately owned businesses in the Cincinnati region (based on 2020 revenue):

Baker Concrete Construction of Monroe, which placed 3rd.

Performance Automotive Network of Fairfield was 4<sup>th</sup>

Lithko Contracting, West Chester, 13

Hightowers Petroleum, Middletown, 27

Cohen Recycling, Middletown, 33

Pilot Chemical Co., West Chester, 41;

Totes Isotoner, West Chester, 46

Republic Wire, West Chester, 47.

ODW Logistics & Transportation Services LLC, founded in Hamilton in 2009. In 2021, the company rose from No. 98 to 85th on the list with revenues of \$100.8 million.

Richard Goettle Inc., a geotechnical engineering company from Fairfield. In its 10th year in the top 100, Goettle landed at 82nd, up from 93rd.

Ohio again followed Texas to earn the No. 2 spot for total projects overall in Site Selection magazine's Governor's Cup 2021. The Governor's Cup recognizes the top states in the nation at attracting new economic development. Ohio had 507 qualified projects while Texas had 1,123. In the per capita category, Ohio followed its No. 1 finish in 2020 with a fourth place ranking in 2021. The measurements are based on new business projects with significant impact, including headquarters, manufacturing plants, R&D operations and logistics sites.

West Chester Township has emerged as the economic center not only of the county but of the Cincinnati-Dayton region with nearly 3,700 businesses, 55,000 employees and 2,240 hotel rooms available or currently under construction (1.36 million square feet). The township was recognized by Ohio Business Magazine as the "Best Community to do Business" in 2021 and its business footprint continues to expand.

Amazon announced it will open a new 142,776-square-foot distribution facility in the township. The new commercial building will be constructed on a 42-acre property near Allen Road and focus on last-mile delivery to customers.

The West Chester Trade Center now has seven buildings with two more currently under construction for a total of more than 2.3 million square-feet under roof. As of November 2021, the industrial park was 90 percent occupied. Through 2021, the project represents a capital investment of more than \$162 million, and has generated more than 2,000 new jobs in the Union Centre area.

NorthPoint Development has also announced plans to develop 80 additional acres where it will expand the trade center by adding three more buildings in the near future. North Pointe at Union Centre, a \$265-million development covering nearly 99 acres that will consist of 497,000 square-feet of commercial use, 870 multi-family units and a 140-room hotel stretching from I-75 and Union Centre Boulevard to Cincinnati Dayton Road. Site development has been designated to occur in five phases with construction slated to begin in 2022 after site infrastructure issues are addressed. All phases of the project are estimated to be completed by 2026, including development of public parks and a trails system that will run along the east fork of the Mill Creek.

The City of Hamilton continued to receive good business development news in 2021. Two Hamilton companies received state tax credits to encourage their large expansions.

ThyssenKrupp Bilstein of America expects to create 75 full-time positions and retain 586, generating \$6 million in new annual payroll and retaining \$36 million in existing payroll as a result of the company's expansion project in Hamilton.

Vinylmax expects to create 150 full-time positions and retain 274, generating \$5.6 million in new annual payroll and retaining \$8.8 million in existing payroll as a result of the company's expansion project.

Spain-based Saica Group was hiring for its new \$72-million cardboard -box-making facility in Hamilton's Enterprise Park. The 350,000 square-foot plant is Saica's first in North America. The new manufacturing facility is expected to create 64 jobs. The company's current U.S. headquarters is located in Hamilton's city-government tower.

In the City of Fairfield, Koch Foods received a 10-year, 75 percent tax exemption to aid the \$220-million expansion of its campus and increase its number of employees by 600 over several years.

Pacific Manufacturing, has an expansion and a new-build in the works. In exchange for an eight-year, 75 percent property tax incentive on the assessed value of the expansion, the company agreed to create at least 30 new jobs.

Hilco Vision announced in 2021 its plans for a new manufacturing operation at Fairfield Commerce Park. The company plans to create 150 new jobs in its first year of occupancy and have a total of 200 jobs at the Fairfield facility by 2024, which would generate \$6.4 million in new annual payroll.

Though 2021 was a year that saw businesses promise to collectively bring hundreds to the City of Hamilton, it was also a year where most of the capital investment in the Southwest Ohio region was made in Fairfield. Regional Economic Development Initiative (REDI) Cincinnati reported that there was more than \$212.8 million in capital investments made in Fairfield in 2021, which represented 77 percent of the investment in the region.

In August, the City of Middletown approved a 10-year, 75 percent property tax incentive to help offset construction costs for Phoenix Metals to build a 156,000-square-foot facility at the MADE Industrial Park that would allow them to move from its current Middletown location. The company is planning to invest \$15 million and payroll is expected to increase from \$3.9 million to \$4.5 million due to the 20 new positions.

The Butler County Port Authority approved a new development deal with aluminum manufacturer Magnode that provides a sales tax exemption on construction materials for a new \$28.4-million addition that will bring 171 new jobs to Trenton.

The exemption is reportedly worth about \$924,000 on sales tax for construction materials to the company that is building a 317,000-square-foot addition to its manufacturing facility on Kennel Road in Trenton. The Port will collect a \$161,739 fee for services.

Carvana constructed an approximately 200,000-square-foot, \$24-million service and distribution facility in Trenton during 2021 which includes parking space for 7,200 vehicles. No retail sales will take place on site but the company projected 400 new jobs will be created.

Although 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. It's expected to fully open by late summer 2022 as the largest indoor sports complex in North America, employing 100 full-time staff, plus more than 400 part-timers. The 233-room hotel was scheduled to be open by mid-2022.

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

## **MAJOR INITIATIVES**

### **Water System**

The water system serves the residential and commercial users in the southeast portion of Butler County, including West Chester, Liberty, and Fairfield Townships. Additionally, the system serves wholesale water to the City of Monroe. The water system consists of five pump stations, eleven storage facilities and 666 miles of water lines.

Projects during 2021 included the installation of an additional pump in the Dimmick Road Pump Station and the completion of the replacement of the failing cast iron water main along the streets of Bluebird and Goldfinch in West Chester Township and the commencement of the replacement of cast iron water mains in the Dutchland Woods Subdivision in Liberty Township.

### **Sewer System**

The sewer system also serves the southeast portion of Butler County and additionally serves New Miami and portions of Ross, Hanover and St. Clair Townships as well as a portion of Warren County. The sewer system consists of 804 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 2021 included the completion of the Sanitary Sewer Master Plan and the replacement of a sewer along Port Union Road in West Chester Township.

## **RECYCLING PROGRAMS**

Butler County Recycling & Solid Waste District operates according to its Ohio EPA approved solid waste management plan that includes annual provision of recycling programs for hard to manage materials including household hazardous waste (HHW), E-Waste and waste tires. In addition to these 2021 special collection programs, Butler County Recycling provided ongoing education to residents about managing seasonal waste, prescription medications, document shredding opportunities, and disposing of latex paint. To maintain compliance with Ohio EPA's 'Access to Recycling Goal', Butler County Recycling provides year round community recycling drop off at no cost to consumers at (24) public recycling sites which accept common household recyclables - paper, glass, plastic and cardboard. Information about the above programs is distributed through digital and print media and via the Butler County Recycling website and Facebook page.

Noteworthy accomplishments from 2021 are as follows: Butler County received RecycleOhio state grant funding valued at \$ 272,000 to support two private sector companies operating in Butler County: Rumpke Tire Recycling (New Miami) and Royal Paper Stock (West Chester). RecycleOhio grant funds support processing equipment purchases. Butler County collaborated with solid waste districts in Southwest Ohio to address wasted food and organics recycling. With technical assistance from the Center for EcoTechnology (CET) provided by a USEPA Region 5 grant, CET offered expert guidance on infrastructure for reducing food waste in Southwest Ohio and provided recommendations to address weaknesses in the food rescue system. Butler County businesses participating in the Wasted Food Solutions program included Miami University, Shared Harvest Foodbank, and Jungle Jim's.



The District provided funding and technical support to Monroe Local Schools on an initiative to upgrade and improve the recycling program at the Junior/Senior High School. With leadership from the school's environmental club, the District provided strategies to impact behavioral change, developed new signage, and placed better recycling collection infrastructure inside the school and in the outdoor sports stadium.

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

## **CAPITAL IMPROVEMENTS**

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

In 2021, the County continued its focus to improve the infrastructure within the County and completed many projects including bridge replacements, culvert replacements, roadway improvements such as the Liberty Center Interchange & Cox Rd extension which will provide additional access to West Chester and Liberty Township. The I-75 corridor in Butler County continues to be a focus of development with many new hospitals and medical facilities that opened in 2021. 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 completed to create access to the various areas within Butler County. Every year the County continues to improve its infrastructure to improve capacity and create more public friendly transportation access in and out of various communities.

## **FINANCIAL INFORMATION**

### **Basis of Accounting**

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

### **Internal Control**

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

### **Budgetary Control**

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

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

### **Cash Balance Level of Reserves Policy**

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

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

In 2021, the Board of County Commissioners established a Budget Stabilization reserve funding at a \$15,000,000 level in the General Fund. The Budget Stabilization reserve was established to stabilize against cyclical changes in revenues and expenditures.

Butler County management recognizes the need to maintain adequate levels of cash in the water and sewer funds, while avoiding the accumulation of unnecessarily high levels of cash over extended periods of time. The policy states the desire of the County to maintain a cash balance equating to not less than one-fourth of the operating and maintenance expenses for the year immediately preceding. The reserve policy reflects management's intentions with regard to minimum cash or fund balances, consistent with covenants detailed in the various, applicable revenue bond indentures. Covenants essentially refer to cash flows and cash balances when addressing fund requirements, fund balances, and debt service coverage, and other financial matters. According to the policy, the cash balance policy requirement for 2021 was \$15 million and the total cash balance of the water and sewer funds was \$80,484,145.

### **Independent Audit**

Included in this report is the Auditor of State's unmodified opinion rendered on the County's basic financial statements as of and for the year ended December 31, 2021. An independent audit of the County's financial statements is part of the annual preparation of the Annual Comprehensive Financial Report. This annual independent audit continues to provide a review and comments which strengthen the County's accounting and budgetary controls.

### **GFOA Certificate of Achievement**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Butler County for its annual comprehensive financial report for the year ended December 31, 2020. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

### **Acknowledgments**

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

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

It is the mission of the Auditor's office to bring a high level of professionalism to Butler County government and to better inform and educate its citizens. Through the issuance of this Annual Comprehensive Financial Report, the County remains accountable to the public, and the public trust with which we have been provided, is retained. This report provides a fair representation of the financial condition of the County as of and for the year ended December 31, 2021. 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 blue ink, appearing to read "Roger Reynolds", is written over a light yellow rectangular background.

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 Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

BUTLER COUNTY, OHIO  
ELECTED OFFICIALS  
DECEMBER 31, 2021

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

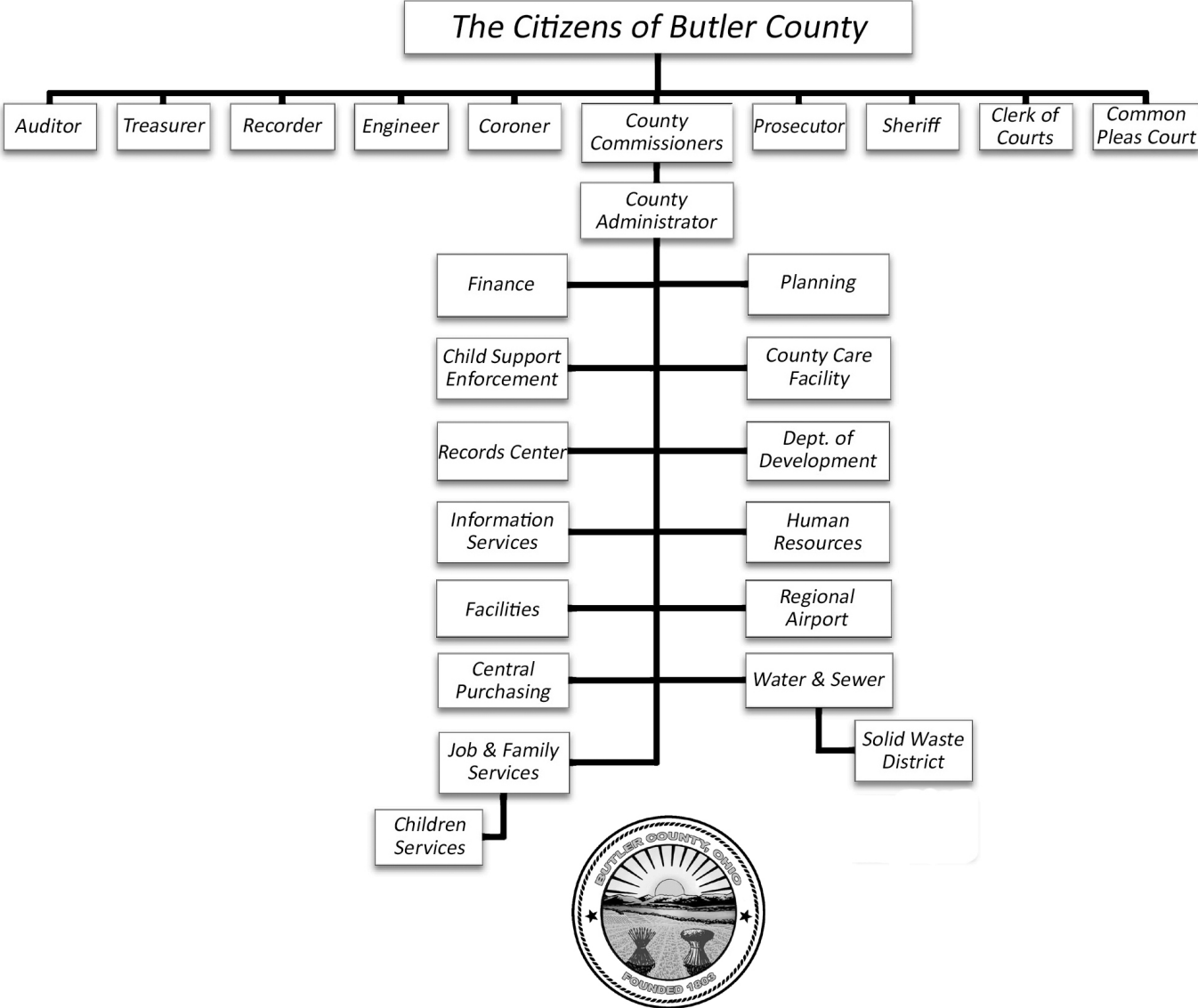
Public Safety Elected Officials

Sheriff	Richard Jones
Coroner	Lisa Mannix MD

Public Works Elected Officials

Engineer	Gregory Wilkens, PE, PS
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# 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

## Financial Section

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# OHIO AUDITOR OF STATE KEITH FABER



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Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

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

To the Board of Commissioners:

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Butler County, Ohio (County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General, Mental Health and Addiction Recovery Services Board, Developmental Disabilities, Job and Family Services/Children Services Agency, Residential Incentive Districts and Tax Incremental Financings, and County American Rescue Plan Act Relief funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Butler County Port Authority, which represent 83 percent, 40 percent, and 19 percent, respectively, of the assets, position, and revenues of the aggregate discretely presented component units as of December 31, 2021, and the respective changes in financial position thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for Butler County Port Authority, is based solely on the report of other auditors.

#### **Basis for Opinions**

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

***Emphasis of Matter***

As discussed in Note 24 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

***Responsibilities of Management for the Financial Statements***

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

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

**Required Supplementary Information**

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

**Supplementary information**

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

**Other Information**

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2022, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio  
August 30, 2022

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Unaudited)

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Management's Discussion and Analysis offers an introspective look at the finances of Butler County for the year ended December 31, 2021 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 16, for a more complete picture of Butler County's financial performance.

**Financial Highlights**

Key financial highlights for 2021 are as follows:

- The governmental activities net position for the County increased \$135.5 million in 2021. The increase is attributed to an \$84 million reduction in Net OPEB Liability along with a \$67 million increase in Current and Other Assets, In addition to an influx of cash of approximately 37 million from ARPA distributions.
- The overall financial position of the County increased due to the debt payoff plan of 2020. With a significant portion of the debt paid off during 2020, 2021 saw a substantial decrease in outstanding liabilities and related debt payments.
- At December 31, 2021, governmental funds ending balance of \$312.5 million was higher than the same balance one year ago. Revenues increased by \$23.6 million while expense increased only \$5 million. Increases in revenues are attributed to intergovernmental activity as well as increases in Sales Tax, Property Tax, and Charges for Services.
- Total governmental funds expenditures increased in 2021 by \$5.0 million due primarily to increased expenses in both Public Safety as well as Human Services.
- At December 31, 2021, Butler County had a total of \$58.5 million in outstanding long-term debt, 13% lower than the prior year. Governmental activities accounted for \$13.7 million, while \$44.8 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.

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Unaudited)

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

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

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

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

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

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

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. Also activities associated with lodging and recreational activities.

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.

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

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

The government-wide financial statements begin on page 16 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, and County ARPA Relief Fund. The basic governmental fund financial statements begin on page 19 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 32 of this report.

Fiduciary Funds - Fiduciary funds are used to account for assets held by the County in a purely custodial capacity. Fiduciary funds are not presented in the government-wide financial statements as their resources are not available to

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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support the County's governmental or business-type activities. The basic fiduciary fund financial statements begin on page 36 of this report.

Notes to the Financial Statements

The notes to the financial statements are an integral part of the basic financial statements, providing additional important disclosures essential for a complete understanding of the financial data reported in the government-wide and fund financial statements. The notes to the financial statements begin on page 38 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 \$155.3 million increase in total net position in 2021 due to governmental and business-type activities. Governmental activities increased \$135.5 million while business-type activities increased \$19.8 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	
	2021	Restated 2020	2021	2020	2021	2020
<b>Assets</b>						
Current and Other Assets	\$ 505,015,560	\$ 425,661,723	\$ 88,427,672	\$ 73,655,242	\$ 593,443,232	\$ 499,316,965
Capital Assets, Net	384,688,505	384,993,444	291,244,744	298,497,060	675,933,249	683,490,504
<b>Total Assets</b>	<b>889,704,065</b>	<b>810,655,167</b>	<b>379,672,416</b>	<b>372,152,302</b>	<b>1,269,376,481</b>	<b>1,182,807,469</b>
<b>Deferred Outflows of Resources</b>						
Deferred Charges on Refunding	-	3,273	193,916	321,496	193,916	324,769
Pension	13,306,085	19,224,435	893,216	1,290,868	14,199,301	20,515,303
OPEB	5,410,000	13,536,282	360,726	904,393	5,770,726	14,440,675
<b>Total Deferred Outflows on Resources</b>	<b>18,716,085</b>	<b>32,763,990</b>	<b>1,447,858</b>	<b>2,516,757</b>	<b>20,163,943</b>	<b>35,280,747</b>
<b>Liabilities</b>						
Current and Other Liabilities	58,229,922	24,904,016	3,515,379	3,003,553	61,745,301	27,907,569
<b>Long-Term Liabilities:</b>						
Due Within One Year	8,838,420	8,930,393	5,694,365	7,485,135	14,532,785	16,415,528
Due in More than One Year	45,444,525	50,506,415	40,814,255	46,588,934	86,258,780	97,095,349
Net Pension Liability	90,610,816	120,901,734	6,040,719	8,060,112	96,651,535	128,961,846
Net OPEB Liability	-	83,693,734	-	5,579,584	-	89,273,318
<b>Total Liabilities</b>	<b>203,123,683</b>	<b>288,936,292</b>	<b>56,064,718</b>	<b>70,717,318</b>	<b>259,188,401</b>	<b>359,653,610</b>
<b>Deferred Inflows of Resources</b>						
Deferred Charge on Refunding	42,814	55,613	-	-	42,814	55,613
Property Taxes	54,634,473	72,089,551	-	-	54,634,473	72,089,551
Payment In Lieu of Taxes	13,421,245	13,837,220	-	-	13,421,245	13,837,220
Pension	40,218,627	27,612,279	3,007,118	2,753,046	43,225,745	30,365,325
OPEB	33,359,437	12,738,238	2,435,394	1,367,876	35,794,831	14,106,114
<b>Total Deferred Inflows</b>	<b>141,676,596</b>	<b>126,332,901</b>	<b>5,442,512</b>	<b>4,120,922</b>	<b>147,119,108</b>	<b>130,453,823</b>
<b>Net Position</b>						
Net Investment in Capital Assets	381,700,095	381,574,987	245,663,153	245,422,638	627,363,248	626,997,625
<b>Restricted:</b>						
Capital Projects	524,813	531,013	-	-	524,813	531,013
Debt Service	3,020,095	3,240,328	-	-	3,020,095	3,240,328
Replacement and Improvement	-	-	5,300,000	5,300,000	5,300,000	5,300,000
Other Purposes	178,987,823	159,783,134	-	-	178,987,823	159,783,134
Unrestricted (Deficit)	(612,955)	(116,979,498)	68,649,891	49,108,181	68,036,936	(67,871,317)
<b>Total Net Position</b>	<b>\$ 563,619,871</b>	<b>\$ 428,149,964</b>	<b>\$ 319,613,044</b>	<b>\$ 299,830,819</b>	<b>\$ 883,232,915</b>	<b>\$ 727,980,783</b>



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

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2021, 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(asset) 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.

Total assets increased \$86.6 million in 2021 as shown in table 1. Current and other assets increased \$94.1 million in 2021 while capital assets net saw a decrease of \$7.5 million. Total liabilities decreased \$100.5 million primarily due to a decrease in the net OPEB liability. Total deferred inflows of resources increased \$16.7 million due to an increase in real estate tax receivables in 2021.

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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The significant decrease in total deferred outflow of resources in 2021 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 decrease 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 \$79.0 million in 2021. Current and other assets were increased \$79.3 million due primarily to an increase in the overall cash and cash equivalents in governmental activities. Capital assets decreased slightly due to depreciation exceeding additions from capital projects. Total liabilities saw a decrease of \$85.8 million primarily to a reduction in the Net Pension/OPEB Liabilities for GASB 68/75.

The County's governmental program expenses exceeded program revenues in 2021 by \$27.4 million. General revenues for 2021 were \$162.9 million. Program revenues supporting governmental activities increased from \$148.4 million in 2020 to \$170.4 million in 2021. Operating Grants increased slightly in 2021 to \$86.4 million. Capital Grants increased as well in 2021 to \$22.5 million. In 2021 there was an increase in Charges for Service in the amount of \$4.6 million. The increases in grant dollars are due to additional federal dollars received in 2021.

The County's governmental expense decreased \$81.9 million in 2021, with the largest areas of decrease being in Public Safety followed by Legislative and Executive and Public Works. These decreases were \$33.2 million, \$22.7 million and \$10.6 million respectively. These decreases were offset by increases in Public Works-Intergovernmental, Legislative and Executive-Intergovernmental and Conservation and Recreation.

General revenues increased \$11.0 million in 2021. Sales Tax revenue had the largest increase of \$9.2 million. Grants and Entitlements also had a \$1.1 million dollar increase in 2021. In addition, Property Taxes, Local Taxes, and Investment earnings also saw an increase in 2021, while Payments in Lieu of Taxes and Other Revenues saw decreases in 2021.

Table 2  
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
<b>Program Revenues:</b>						
Charges for Services	\$ 61,458,014	\$ 56,865,979	\$ 42,788,500	\$ 42,746,107	\$ 104,246,514	\$ 99,612,086
Operating Grants, Contributions and Interest	86,411,659	72,703,782	-	-	86,411,659	72,703,782
Capital Grants, Contributions and Interest	22,511,477	18,868,563	14,588,954	14,585,268	37,100,431	33,453,831
<b>Program Revenues Subtotal</b>	<b>170,381,150</b>	<b>148,438,324</b>	<b>57,377,454</b>	<b>57,331,375</b>	<b>227,758,604</b>	<b>205,769,699</b>
<b>General Revenues:</b>						
Property Taxes	66,198,729	65,469,457	-	-	66,198,729	65,469,457
Sales Taxes	53,845,565	44,597,552	-	-	53,845,565	44,597,552
Local Taxes	6,332,359	6,140,174	-	-	6,332,359	6,140,174
Payments in Lieu of Taxes	13,455,103	14,281,578	-	-	13,455,103	14,281,578
Grants and Entitlements Not Restricted to Specific Program	9,949,338	8,886,537	-	-	9,949,338	8,886,537
Investment Earnings	3,898,004	2,958,612	-	-	3,898,004	2,958,612
Other	9,192,184	9,600,940	275,160	462,649	9,467,344	10,063,589
<b>General Revenues Subtotal</b>	<b>162,871,282</b>	<b>151,934,850</b>	<b>275,160</b>	<b>462,649</b>	<b>163,146,442</b>	<b>152,397,499</b>
<b>Total Revenues</b>	<b>\$ 333,252,432</b>	<b>\$ 300,373,174</b>	<b>\$ 57,652,614</b>	<b>\$ 57,794,024</b>	<b>\$ 390,905,046</b>	<b>\$ 358,167,198</b>

(Continued)

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Unaudited)

Table 2 (Continued)  
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Program Expenses</b>						
<b>General Government:</b>						
Legislative and Executive	\$ 18,572,710	\$ 41,274,141	\$ -	\$ -	\$ 18,572,710	\$ 41,274,141
Legislative and Executive - Intergovernmental	10,761,830	7,680,844	-	-	10,761,830	7,680,844
Judicial	8,855,777	18,723,779	-	-	8,855,777	18,723,779
Public Safety	35,085,648	68,335,329	-	-	35,085,648	68,335,329
Public Works	13,693,198	24,297,402	-	-	13,693,198	24,297,402
Public Works - Intergovernmental	16,379,116	6,637,695	-	-	16,379,116	6,637,695
Health	34,866,296	43,101,206	-	-	34,866,296	43,101,206
Human Services	57,292,554	67,295,485	-	-	57,292,554	67,295,485
Conservation and Recreation	1,768,766	1,659,770	-	-	1,768,766	1,659,770
Interest and Fiscal Charges	506,630	645,747	-	-	506,630	645,747
Sewer	-	-	17,228,881	21,461,243	17,228,881	21,461,243
Water	-	-	20,641,508	22,839,648	20,641,508	22,839,648
<b>Total Expenses</b>	<b>197,782,525</b>	<b>279,651,398</b>	<b>37,870,389</b>	<b>44,300,891</b>	<b>235,652,914</b>	<b>323,952,289</b>
<b>Change in Net Position</b>	<b>135,469,907</b>	<b>20,721,776</b>	<b>19,782,225</b>	<b>13,493,133</b>	<b>155,252,132</b>	<b>34,214,909</b>

**Business-Type Activities:** The County's sewer and water operations constitute the business-type activities. In 2021, the Water and Sewer combined funds net position increased \$6.3 million from 2020

**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 \$312.5 million was higher than the same balance just one year ago, a \$43.0 million increase overall. Total governmental fund expenditures increased from \$277.7 million in 2020 to \$282.7 million in 2021.

The overall financial position for Butler County's operating fund, the General Fund, increased by \$39.4 million in 2021. Revenues increased by \$14.0 million with significant increases in Property Tax, Sales Tax, Charges for Services and Intergovernmental revenues. Increase in General Fund expenditures of \$7.8 million offset the revenue gains and a majority of the increase expenses were related to Public Safety activities.

Mental Health and Addiction Recovery Services Board – This fund is being reported as a major fund due to grants and additional funding for mental health issues as well as addiction recovery services in 2021. The Mental Health and Addiction Recovery Services Board fund increased from \$18.4 million to \$20.2 million in 2021. Increased revenue amounts in both Property Taxes and Intergovernmental revenues accounted for approximately \$1.5 million of the increase.

The Butler County Developmental Disabilities (BCDD) Fund decreased slightly to an end of year fund balance of \$41.8 million as Health expenditures increased in contractual services for 2021 while revenues fell short of expenditures. In 2021, the Developmental Disabilities Board again reduced the property tax rate by 0.5 mills for tax year 2021 to be collected in 2022.

The Job and Family Services/Children Services Agency Fund increased \$1.2 million in 2021. This slight increase is attributed to revenues received exceeding expenses in 2021 and an increase for additional financing sources.

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Unaudited)

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The Residential Incentive Districts and Tax Incremental Financings Fund revenues came in at \$16.1 million for 2021 due to increased values. Expenditures were \$21.8 million in 2021, up \$8.9 million from 2020. The fund balance decrease in 2021 is due primarily to the increase in expenditures for Public Works – Intergovernmental for road construction projects on Liberty Way at State Route 129 as well as the new Cox Rd interchange. These roads are owned by the State of Ohio and Liberty Township.

The County ARPA Relief Fund contributed to the large increase in Current and Other assets due to receipt of \$37 million in Federal funding.

Only a portion of the \$312.5 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, 2021, the restricted, committed, and assigned fund balances for the governmental funds had increased to \$168.4 million.

The nonspendable fund balance of \$5.3 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 \$3.6 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 \$49.7 million in current assets at the end of 2021, which is principally comprised of \$46.6 million in equity in pooled cash and cash equivalents, as compared with current liabilities of \$3.4 million, leaving a \$46.3 million safety margin of working capital (current assets less current liabilities) for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2021 were \$20.7 million, while operating expenses were \$16.4 million resulting in operating income of \$4.3 million for 2021. In comparing 2021 to 2020, depreciation and amortization expense continues to be the largest category in 2021, at \$9.6 million, it remains fairly consistent. The next-largest category, personal services, comprising employees' salaries and fringe benefits, decreased in 2021 from \$5.5 million in 2020 to \$1.2 million. Contractual services increased from \$3.1 million in 2020 to \$4.0 million in 2021 and materials and supplies were slightly lower at \$1.2 million in 2021.

*Water Fund:* The Water Fund's current assets of \$32.4 million consisted largely of equity in pooled cash and cash equivalents at \$29.1 million. The current assets of \$32.4 million compared to current liabilities of \$5.6 million which leave a safety margin of working capital of \$26.8 million for ongoing operations, additional debt service, and contingencies.

Operating revenues during 2021 were \$22.2 million. Operating expenses were \$19.8 million resulting in operating income of \$2.4 million for 2021. Contractual services made up the largest category of operating expenses at \$10 million for 2021. Depreciation and amortization expense remained flat at \$8.1 million. Personal services, comprised of employees' salaries and fringe benefits, decreased slightly to \$.8 million in 2021. Overall net position increased \$6.7 million as expenses were short of revenues in 2021.

### **General Fund Budget Analysis**

The County's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of receipts, disbursements, and encumbrances. Several events influenced the budgetary process and actual results for the year of 2021. The General Fund's final 2021 appropriation budget, at \$113.9 million excluding other financing uses, was 8% higher than the original appropriation budget. The final budget included an additional \$4.1 million for legislative and executive and an additional \$3 million for public safety. The increases to legislative and executive were due to capital purchases that were not included in the original budget. The Public Safety increase was due primarily to vehicle purchases.

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Unaudited)

Actual expenditures were less than final budgeted expenditures by \$16.9 million. The significant difference in lower expenditures related to public safety and Legislative and Executive costs that were included in the General Fund final budget for 2020 but were later determined to be eligible expenses for the County Coronavirus Relief Fund. Lower expenditures of \$16.9 million plus higher than anticipated revenues of \$28 million in taxes and other revenue contributed to the County's ending General Fund balance of \$44.9 million above the final budgeted amount.

**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 investment in capital assets for governmental and business-type activities was \$675.9 million as of December 31, 2021. Table 3 contains a summary of capital assets as of December 31, 2021, compared to assets owned by the County at year-end 2020.

Table 3  
Butler County Capital Assets

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land and Easements	\$ 20,420,673	\$ 17,963,387	\$ 1,544,056	\$ 1,544,056	\$ 21,964,729	\$ 19,507,443
Land Improvements	7,937,087	8,526,949	326,403	378,523	8,263,490	8,905,472
Buildings and Improvements	44,064,722	47,037,646	64,974,190	68,287,447	109,038,912	115,325,093
Furniture, Fixtures and Equipm	33,869,251	37,175,179	33,525,257	27,204,257	67,394,508	64,379,436
Vehicles	3,670,010	3,794,886	902,579	919,848	4,572,589	4,714,734
Infrastructure	274,726,762	270,423,046	-	-	274,726,762	270,423,046
Water Rights	-	-	2,600,664	4,556,232	2,600,664	4,556,232
Water and Sewer Mains	-	-	183,452,237	184,758,487	183,452,237	184,758,487
Construction in Progress	-	72,351	3,919,358	10,848,210	3,919,358	10,920,561
<b>Total</b>	<b>\$ 384,688,505</b>	<b>\$ 384,993,444</b>	<b>\$ 291,244,744</b>	<b>\$ 298,497,060</b>	<b>\$ 675,933,249</b>	<b>\$ 683,490,504</b>

Significant capital asset activity occurred during 2021. 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 2021, the County budgeted \$15.5 million for roads, \$2.0 million for bridges and \$.3 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 2021 was \$12.8 million and the most recent roadway system assessment (2020) indicates that 94% 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.

BUTLER COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2021  
(Unaudited)

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 \$1.6 million in 2021 to maintain the bridges and the most recent bridge system assessment (2020) indicates that 94% 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 2021 to maintain culverts and the most recent culvert system assessment (2020) indicates that 84% 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 108 for additional infrastructure information.

**Long-Term Debt**

At December 31, 2021, Butler County had a total of \$58.4 million (excluding premiums and discounts) in outstanding long-term debt, 13% lower than the prior year. Funded governmental activities accounted for \$13.7 million, while \$44.8 million helped fund business type activities. Governmental activities long-term debt dropped \$1.8 million due to scheduled maturities and the County's aggressive debt extinguishment plan. Business-type activities long-term debt decreased by \$7.2 million during 2021 due to the difference between scheduled maturity payments. See Note 17 for additional debt disclosure.

**Table 4**  
**Butler County Outstanding Long-Term Debt**

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$ 8,810,000	\$ 10,005,000	\$ 3,030,520	\$ 3,097,870	\$ 11,840,520	\$ 13,102,870
General Obligation Notes	-	-	-	-	-	-
Special Assessment debt with Governmental Commitment	2,411,340	2,812,770	-	-	2,411,340	2,812,770
Long-term Loans	844,634	968,924	21,603,511	23,230,813	22,448,145	24,199,737
Revenue Bonds	1,585,000	1,700,000	8,864,350	12,528,260	10,449,350	14,228,260
Water Judgment Bonds	-	-	11,275,000	13,120,000	11,275,000	13,120,000
<b>Total</b>	<b>\$ 13,650,974</b>	<b>\$ 15,486,694</b>	<b>\$ 44,773,381</b>	<b>\$ 51,976,943</b>	<b>\$ 58,424,355</b>	<b>\$ 67,463,637</b>

The County's long-term debt consisted of \$25.5 million in obligations backed by the full faith and credit of Butler County, including \$11.8 million in general obligation bonds, \$11.3 million in water judgment bonds, and \$2.4 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 \$32.9 million of the total outstanding debt represent bonds secured by specified revenue sources, including water and sewer and motor vehicle fund revenues.

Ohio law, through its direct and indirect debt limitations, restricts the amount of debt the County may issue. The County's total direct debt limit at December 31, 2021 was \$240.3 million. The County's unvoted direct debt limit was \$96.7 million and the unvoted direct debt margin was \$96.7 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, 2021  
(Unaudited)

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

In 2018, Butler County taxpayers benefited from the County's upgraded bond rating. Moody's Investors Service upgraded Butler County to its highest level, Aaa, in late 2019. Butler County continued to maintain this rating in 2021. 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 \$.5 million representing outstanding workers' compensation claims against the County. Compensated absences payable at year-end was \$9.6 million for governmental activities and \$0.7 million for business-type activities. The total liability for claims, and compensated absences payable for governmental and business-type activities was \$10.8 million at December 31, 2021.

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 2021 for these contracts is \$30.4 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**

The year 2021 presented many unique challenges in Butler County. The entire country was in the grips of a worldwide pandemic and businesses in the County were impacted at various levels. The County was fortunate during this time to have the financial structure and personnel in place to allow the County offices to continue business as usual and actually flourished in this unique time. While some companies expanded during 2021, others needed help to overcome an economy made worse by government shutdowns during the early stages of the pandemic. According to media reports at mid-year, more than 3,800 loans were made to Butler County businesses through the Paycheck Protection Program (PPP), helping those businesses retain 45,557 jobs. There were 531 loans made to Butler County businesses for \$150,000 or more. With 70 percent of the funding required to be devoted to payroll, the loans prevented unemployment totals from soaring even higher than they did. Many of these loans ended up being forgiven.

#### **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, 2021**

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 361,182,058	\$ 81,104,991	\$ 442,287,049	\$ 6,024,206
Cash and Cash Equivalents:				
In Segregated Accounts	2,425,499	500	2,425,999	-
With Fiscal Agents	3,088,953	-	3,088,953	1,521,112
Accounts Receivable	604,976	5,919,226	6,524,202	367,600
Facility Charges Receivable	-	-	-	115,972
Due from Other Governments	36,838,891	-	36,838,891	-
Accrued Interest Receivable	453,429	-	453,429	-
Prepaid Items	686,037	106,148	792,185	1,932
Internal Balances	495	(495)	-	-
Materials and Supplies Inventory	1,231,052	142,976	1,374,028	-
Property Taxes Receivable	55,630,587	-	55,630,587	-
Sales Tax Receivable	8,824,267	-	8,824,267	-
Other Local Taxes Receivable	726,209	-	726,209	-
Payments in Lieu of Taxes Receivable	13,554,019	-	13,554,019	-
Loans Receivable	497,671	-	497,671	-
Special Assessments Receivable	6,837,809	325,419	7,163,228	-
Receivables from Conduit Debt Receipients	-	-	-	207,510,778
Assets Held for Resale	-	-	-	6,100
Net Pension Asset	1,665,056	111,005	1,776,061	-
Net OPEB Asset	10,768,552	717,902	11,486,454	-
Capital Assets:				
Nondepreciable Capital Assets	295,147,435	5,463,414	300,610,849	2,333,662
Depreciable Capital Assets, net	89,541,070	285,781,330	375,322,400	35,784,572
<b>Total Assets</b>	<b>889,704,065</b>	<b>379,672,416</b>	<b>1,269,376,481</b>	<b>253,665,934</b>
<b>Deferred Outflows of Resources</b>				
Deferred Charge on Refunding		193,916	193,916	-
Pension	13,306,085	893,216	14,199,301	-
OPEB	5,410,000	360,726	5,770,726	-
<b>Total Deferred Outflows of Resources</b>	<b>18,716,085</b>	<b>1,447,858</b>	<b>20,163,943</b>	<b>-</b>
<b>Liabilities</b>				
Accounts Payable	959,648	446,401	1,406,049	37,708
Contracts Payable	6,435,089	1,283,452	7,718,541	-
Accrued Wages and Benefits	4,195,149	245,401	4,440,550	-
Employee Benefits Payable	878,890	49,826	928,716	-
Due to Other Governments	5,556,978	968,595	6,525,573	6,830
Due to Developer-Noncurrent	-	-	-	2,080,323
Matured Bonds Payable	13,250	-	13,250	-
Matured Interest Payable	5,543	-	5,543	-
Accrued Interest Payable	56,258	386,219	442,477	88,597
Claims Payable	2,919,473	-	2,919,473	-
Refundable Deposits		135,485	135,485	-
Unearned Revenue	37,209,644	-	37,209,644	-
Long-Term Liabilities:				
Due Within One Year	8,838,420	5,694,365	14,532,785	693,138
Due In More Than One Year:				
Net Pension Liability	90,610,816	6,040,719	96,651,535	-
Other Amounts	45,444,525	40,814,255	86,258,780	242,486,485
<b>Total Liabilities</b>	<b>203,123,683</b>	<b>56,064,718</b>	<b>259,188,401</b>	<b>245,393,081</b>
<b>Deferred Inflows of Resources</b>				
Deferred Charge on Refunding	42,814	-	42,814	-
Property Taxes not Levied to Finance Current Year Operations	54,634,473	-	54,634,473	-
Payment in Lieu of Taxes not Intended to Finance Current Year Operations	13,421,245	-	13,421,245	-
Pension	40,218,627	3,007,118	43,225,745	-
OPEB	33,359,437	2,435,394	35,794,831	-
<b>Total Deferred Inflows of Resources</b>	<b>141,676,596</b>	<b>5,442,512</b>	<b>147,119,108</b>	<b>-</b>
<b>Net Position</b>				
Net Investment in Capital Assets	381,700,095	245,663,153	627,363,248	9,677,424
Restricted for:				
Capital Outlay	524,813	-	524,813	-
Debt Service	3,020,095	-	3,020,095	-
Replacement and Improvement	-	5,300,000	5,300,000	-
Mental Health and Addiction Recovery Services	23,237,821	-	23,237,821	-
Developmental Disabilities	45,744,727	-	45,744,727	-
Nonexpendable	874,233	-	874,233	-
Job and Family/Children Services Agency	28,697,471	-	28,697,471	-
Elderly Services Levy	11,101,468	-	11,101,468	-
Motor Vehicle	21,548,136	-	21,548,136	-
All Other Public Works	22,539,191	-	22,539,191	-
Other Purposes	25,244,776	-	25,244,776	336,108
Unrestricted (Deficit)	(612,955)	68,649,891	68,036,936	(1,740,679)
<b>Total Net Position</b>	<b>\$ 563,619,871</b>	<b>\$ 319,613,044</b>	<b>\$ 883,232,915</b>	<b>\$ 8,272,853</b>

See accompanying notes to the basic financial statements



**Butler County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2021**

	Expenses	Program Revenues	
		Charges for Services	Operating Grants, Contributions, and Interest
Governmental Activities			
General Government:			
Legislative and Executive	\$ 18,572,710	\$ 24,674,941	\$ -
Legislative and Executive - Intergovernmental	10,761,830	-	-
Judicial	8,855,777	5,159,855	4,175,285
Public Safety	35,085,648	21,915,661	13,370,129
Public Works	13,693,198	4,033,042	2,584,111
Public Works - Intergovernmental	16,379,116	-	-
Health	34,866,296	67,016	18,314,657
Human Services	57,292,554	5,550,285	47,967,477
Conservation and Recreation	1,768,766	57,214	-
Interest and Fiscal Charges	506,630	-	-
<b>Total Governmental Activities</b>	<b>197,782,525</b>	<b>61,458,014</b>	<b>86,411,659</b>
Business-Type Activities			
Sewer	17,228,881	20,580,910	-
Water	20,641,508	22,207,590	-
<b>Total Business-Type Activities</b>	<b>37,870,389</b>	<b>42,788,500</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 235,652,914</b>	<b>\$ 104,246,514</b>	<b>\$ 86,411,659</b>
Component Units	\$ 4,985,183	\$ 2,786,052	\$ 2,022,205

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

Change in Net Position

Net Position at Beginning of Year

Net Position at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Capital Grants, Contributions, and Interest	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
\$ -	\$ 6,102,231	\$ -	\$ 6,102,231	\$ -
-	(10,761,830)	-	(10,761,830)	-
-	479,363	-	479,363	-
-	200,142	-	200,142	-
22,511,477	15,435,432	-	15,435,432	-
-	(16,379,116)	-	(16,379,116)	-
-	(16,484,623)	-	(16,484,623)	-
-	(3,774,792)	-	(3,774,792)	-
-	(1,711,552)	-	(1,711,552)	-
-	(506,630)	-	(506,630)	-
<u>22,511,477</u>	<u>(27,401,375)</u>	<u>-</u>	<u>(27,401,375)</u>	<u>-</u>
9,565,086	-	12,917,115	12,917,115	-
<u>5,023,868</u>	<u>-</u>	<u>6,589,950</u>	<u>6,589,950</u>	<u>-</u>
<u>14,588,954</u>	<u>-</u>	<u>19,507,065</u>	<u>19,507,065</u>	<u>-</u>
<u>\$ 37,100,431</u>	<u>(27,401,375)</u>	<u>19,507,065</u>	<u>(7,894,310)</u>	<u>-</u>
<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(176,926)</u>
	16,128,300	-	16,128,300	-
	9,319,400	-	9,319,400	-
	16,855,646	-	16,855,646	-
	14,482,053	-	14,482,053	-
	9,413,330	-	9,413,330	-
	53,845,565	-	53,845,565	-
	6,332,359	-	6,332,359	-
	13,455,103	-	13,455,103	-
	9,949,338	-	9,949,338	-
	3,898,004	-	3,898,004	-
	9,192,184	275,160	9,467,344	379,888
	<u>162,871,282</u>	<u>275,160</u>	<u>163,146,442</u>	<u>379,888</u>
	135,469,907	19,782,225	155,252,132	202,962
	<u>428,149,964</u>	<u>299,830,819</u>	<u>727,980,783</u>	<u>8,069,891</u>
	<u>\$ 563,619,871</u>	<u>\$ 319,613,044</u>	<u>\$ 883,232,915</u>	<u>\$ 8,272,853</u>

**Butler County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2021**

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 140,352,168	\$ 20,591,460	\$ 39,912,360	\$ 21,814,094
Cash and Cash Equivalents:				
In Segregated Accounts	796,997	-	-	-
With Fiscal Agents	-	-	2,774,877	-
Receivables:				
Property Taxes	-	10,374,856	18,739,346	16,075,527
Sales Taxes	8,824,267	-	-	-
Other Local Taxes	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Accounts	151,053	-	-	-
Due from Other Governments	5,776,306	3,370,866	4,265,518	10,123,651
Accrued Interest	453,429	-	-	-
Special Assessments	-	-	-	-
Loans	-	-	-	-
Due from Other Funds	199,638	-	-	-
Prepaid Items	387,476	50,000	93,007	19,820
Materials and Supplies Inventory	140,055	1,206	5,115	14,010
Advances to Other Funds	234,720	-	-	-
Restricted Cash and Cash Equivalents	1,791,993	-	-	-
<b>Total Assets</b>	<b>\$ 159,108,102</b>	<b>\$ 34,388,388</b>	<b>\$ 65,790,223</b>	<b>\$ 48,047,102</b>
<b>Liabilities</b>				
Accounts Payable	\$ 618,094	\$ 3,809	\$ 84,144	\$ 37,098
Contracts Payable	1,171,055	649,767	160,165	1,563,214
Accrued Wages and Benefits Payable	2,297,933	56,598	401,584	518,725
Employee Benefits Payable	502,522	12,202	81,103	109,840
Due to Other Funds	-	75,000	-	3,507
Due to Other Governments	1,132,170	42,810	279,174	184,078
Advances from Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Matured Bonds Payable	-	-	-	-
Matured Interest Payable	-	-	-	-
<b>Total Liabilities</b>	<b>5,721,774</b>	<b>840,186</b>	<b>1,006,170</b>	<b>2,416,462</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes not Levied to Finance the Current Year Operations	-	10,170,175	18,398,211	15,802,619
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Unavailable Revenue	8,412,109	3,211,997	4,606,653	9,821,385
<b>Total Deferred Inflows of Resources</b>	<b>8,412,109</b>	<b>13,382,172</b>	<b>23,004,864</b>	<b>25,624,004</b>
<b>Fund Balances</b>				
Nonspendable	2,554,244	51,206	98,122	33,830
Restricted	-	20,114,824	41,681,067	19,972,806
Assigned	3,598,838	-	-	-
Unassigned	138,821,137	-	-	-
<b>Total Fund Balances</b>	<b>144,974,219</b>	<b>20,166,030</b>	<b>41,779,189</b>	<b>20,006,636</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 159,108,102</b>	<b>\$ 34,388,388</b>	<b>\$ 65,790,223</b>	<b>\$ 48,047,102</b>

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	County ARPA Relief Fund	Non Major Governmental Funds	Total Governmental Funds
\$ 11,473,348	\$ 37,221,994	\$ 76,267,662	\$ 347,633,086
-	-	1,628,502	2,425,499
-	-	148,523	2,923,400
-	-	10,440,858	55,630,587
-	-	-	8,824,267
-	-	726,209	726,209
13,554,019	-	-	13,554,019
-	-	453,923	604,976
2,452,778	-	10,849,772	36,838,891
-	-	-	453,429
-	-	6,837,809	6,837,809
-	-	497,671	497,671
-	-	-	199,638
-	-	135,717	686,020
-	-	1,070,666	1,231,052
-	-	-	234,720
-	-	-	1,791,993
<u>\$ 27,480,145</u>	<u>\$ 37,221,994</u>	<u>\$ 109,057,312</u>	<u>\$ 481,093,266</u>
\$ -	\$ -	\$ 215,591	\$ 958,736
269,443	-	2,618,641	6,432,285
-	-	910,932	4,185,772
-	-	171,584	877,251
-	-	120,636	199,143
3,556,297	-	360,132	5,554,661
-	-	234,720	234,720
-	37,209,644	-	37,209,644
-	-	13,250	13,250
-	-	5,543	5,543
<u>3,825,740</u>	<u>37,209,644</u>	<u>4,651,029</u>	<u>55,671,005</u>
-	-	10,263,468	54,634,473
13,421,245	-	-	13,421,245
2,452,778	-	16,391,340	44,896,262
<u>15,874,023</u>	<u>-</u>	<u>26,654,808</u>	<u>112,951,980</u>
-	-	2,578,287	5,315,689
7,780,382	12,350	75,267,963	164,829,392
-	-	-	3,598,838
-	-	(94,775)	138,726,362
<u>7,780,382</u>	<u>12,350</u>	<u>77,751,475</u>	<u>312,470,281</u>
<u>\$ 27,480,145</u>	<u>\$ 37,221,994</u>	<u>\$ 109,057,312</u>	<u>\$ 481,093,266</u>

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**Butler County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2021**

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Total Governmental Fund Balances \$312,470,281

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. 384,688,505

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. 8,467,524

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	996,114
Sales Taxes	4,608,138
Special Assessments	6,837,809
Due From Other Governments	29,016,480
Charges for Services	523,915
Interest	255,373
Other	2,658,433
	44,896,262

Total 44,896,262

Deferred Inflows of Resources represent deferred charges on refundings which do not provide current financial resources and therefore are not reported in the funds. (42,814)

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	1,665,056
Net OPEB Asset	10,768,552
Deferred Outflows - Pension	13,306,085
Deferred Outflows - OPEB	5,410,000
Deferred Inflows - Pension	(40,218,627)
Deferred Inflows - OPEB	(33,359,437)
Net Pension Liability	(90,610,816)
	(133,039,187)

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	(56,258)
Bonds	(13,021,312)
Loans	(844,634)
Long Term Contracts Payable	(30,356,790)
Compensated absences	(9,541,706)
	(53,820,700)

Total (53,820,700)

Net Position of Governmental Activities \$563,619,871

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, 2021**

	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family Services/Children Services Agency
Revenues				
Property Taxes	\$ 16,400,622	\$ 9,327,471	\$ 16,869,097	\$ 14,492,814
Sales Taxes	53,077,530	-	-	-
Other Local Taxes	-	-	-	-
Charges for Services	33,295,687	58,171	8,845	-
Licenses and Permits	2,837,199	-	-	-
Fines and Forfeitures	1,431,582	-	-	-
Intergovernmental	16,270,262	8,698,030	7,593,144	25,448,144
Special Assessments	-	-	-	-
Payments in Lieu of Taxes	-	-	-	-
Investment Earnings	3,566,592	-	-	-
Other	1,573,935	102,655	387,486	473,662
Total Revenues	<u>128,453,409</u>	<u>18,186,327</u>	<u>24,858,572</u>	<u>40,414,620</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	26,209,149	-	-	-
Legislative and Executive - Intergovernmental	-	-	-	-
Judicial	14,121,254	-	-	-
Public Safety	44,884,682	-	-	-
Public Works	203,048	-	-	-
Public Works - Intergovernmental	-	-	-	-
Health	558,940	16,465,457	25,289,612	-
Human Services	1,820,772	-	-	40,050,424
Conservation and Recreation	367,808	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>88,165,653</u>	<u>16,465,457</u>	<u>25,289,612</u>	<u>40,050,424</u>
Excess of Revenues Over (Under) Expenditures	<u>40,287,756</u>	<u>1,720,870</u>	<u>(431,040)</u>	<u>364,196</u>
Other Financing Sources (Uses):				
Transfers - In	-	-	-	828,107
Transfers - Out	(902,974)	-	-	-
Total Other Financing Sources (Uses)	<u>(902,974)</u>	<u>-</u>	<u>-</u>	<u>828,107</u>
Net Change in Fund Balance	39,384,782	1,720,870	(431,040)	1,192,303
Fund Balances at Beginning of Year	<u>105,589,437</u>	<u>18,445,160</u>	<u>42,210,229</u>	<u>18,814,333</u>
Fund Balances at End of Year	<u>\$ 144,974,219</u>	<u>\$ 20,166,030</u>	<u>\$ 41,779,189</u>	<u>\$ 20,006,636</u>

See accompanying notes to the basic financial statements

Residential Incentive Districts and Tax Incremental Financings	County ARPA Relief Fund	Non Major Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ 9,420,325	\$ 66,510,329
-	-	-	53,077,530
-	-	6,690,879	6,690,879
-	-	18,516,688	51,879,391
-	-	1,317,601	4,154,800
-	-	2,166,595	3,598,177
-	-	55,680,190	113,689,770
-	-	1,960,526	1,960,526
13,455,103	-	-	13,455,103
-	12,350	379,137	3,958,079
2,608,059	-	1,544,861	6,690,658
<u>16,063,162</u>	<u>12,350</u>	<u>97,676,802</u>	<u>325,665,242</u>
-	-	3,227,405	29,436,554
12,387,507	-	-	12,387,507
-	-	2,804,730	16,925,984
-	-	18,853,725	63,738,407
-	-	22,358,139	22,561,187
9,414,913	-	8,369,772	17,784,685
-	-	206,285	42,520,294
-	-	29,424,272	71,295,468
-	-	1,400,958	1,768,766
-	-	1,828,969	1,828,969
-	-	1,835,720	1,835,720
-	-	581,054	581,054
<u>21,802,420</u>	<u>-</u>	<u>90,891,029</u>	<u>282,664,595</u>
<u>(5,739,258)</u>	<u>12,350</u>	<u>6,785,773</u>	<u>43,000,647</u>
-	-	2,680,743	3,508,850
<u>(2,605,876)</u>	<u>-</u>	<u>-</u>	<u>(3,508,850)</u>
<u>(2,605,876)</u>	<u>-</u>	<u>2,680,743</u>	<u>-</u>
(8,345,134)	12,350	9,466,516	43,000,647
<u>16,125,516</u>	<u>-</u>	<u>68,284,959</u>	<u>269,469,634</u>
<u>\$ 7,780,382</u>	<u>\$ 12,350</u>	<u>\$ 77,751,475</u>	<u>\$ 312,470,281</u>



**Butler County, Ohio**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2021**

Net Change in Fund Balances - Total Governmental Funds		\$43,000,647
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	8,541,813	
Current Year Depreciation	<u>(8,808,381)</u>	(266,568)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
Loss on Disposal of Capital Assets		(38,371)
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	(311,600)	
Sales Taxes	768,035	
Due From Other Governments	5,182,704	
Other Local Taxes	(358,520)	
Special Assessments	105,282	
Charges for Services	(245,079)	
Fines and Forfeitures	4,917	
Other	2,501,526	
Interest Revenue	<u>(60,075)</u>	7,587,190
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	1,310,000	
Special assessment principal retirement	401,430	
Loan principal retirement	<u>124,290</u>	1,835,720
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	(12,207)	
Amortization of Gain/Loss on Refunding	9,526	
Amortization of Bond Premiums/Discounts	<u>77,105</u>	74,424
Total		74,424
Contractually required contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.		
Pension	13,120,236	
OPEB	<u>110,801</u>	13,231,037
Total		13,231,037
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	(934,410)	
OPEB	<u>65,604,004</u>	64,669,594
Total		64,669,594
Some items reported in the statement of activities do not require the expenditures in governmental funds. These activities consist of:		
Compensated Absences	98,887	
Long Term Contracts Payable	<u>3,031,246</u>	3,130,133
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.		
		2,246,101
Change in Net Position of Governmental Activities		<u><u>\$135,469,907</u></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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 15,056,962	\$ 15,056,962	\$ 16,652,514	\$ 1,595,552
Sales Taxes	42,522,652	42,522,652	52,741,459	10,218,807
Charges for Services	27,038,617	26,801,617	34,352,669	7,551,052
Licenses and Permits	2,388,050	2,388,050	2,837,199	449,149
Fines and Forfeitures	980,919	980,919	997,994	17,075
Intergovernmental	10,183,477	10,094,537	15,769,065	5,674,528
Investment Earnings	3,500,000	3,500,000	2,591,388	(908,612)
Other	1,201,575	1,167,196	4,542,540	3,375,344
<b>Total Revenues</b>	<b>102,872,252</b>	<b>102,511,933</b>	<b>130,484,828</b>	<b>27,972,895</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
Legislative and Executive	31,355,029	35,463,810	31,248,150	4,215,660
Judicial	14,876,263	15,987,339	15,018,919	968,420
Public Safety	54,638,493	57,620,680	46,926,835	10,693,845
Public Works	222,250	222,250	200,921	21,329
Health	845,086	876,689	585,103	291,586
Human Services	3,124,138	3,224,437	2,627,303	597,134
Conservation and Recreation	471,018	471,018	369,698	101,320
<b>Total Expenditures</b>	<b>105,532,277</b>	<b>113,866,223</b>	<b>96,976,929</b>	<b>16,889,294</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,660,025)</b>	<b>(11,354,290)</b>	<b>33,507,899</b>	<b>44,862,189</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	2,784,757	2,784,757	3,170,625	385,868
Advances - In	-	-	27,374	27,374
Advances - Out	-	(248,394)	(248,394)	-
Transfers - Out	(5,507,243)	(1,454,124)	(902,974)	551,150
<b>Total Other Financing Sources (Uses)</b>	<b>(2,722,486)</b>	<b>1,082,239</b>	<b>2,046,631</b>	<b>964,392</b>
<b>Net Change in Fund Balance</b>	<b>(5,382,511)</b>	<b>(10,272,051)</b>	<b>35,554,530</b>	<b>45,826,581</b>
Fund Balance at Beginning of Year	96,954,837	96,954,837	96,954,837	-
Prior Year Encumbrances Appropriated	3,598,838	3,598,838	3,598,838	-
<b>Fund Balance at End of Year</b>	<b>\$ 95,171,164</b>	<b>\$ 90,281,624</b>	<b>\$ 136,108,205</b>	<b>\$ 45,826,581</b>

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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 9,238,767	\$ (271,033)
Charges for Services	73,080	1,573,080	58,171	(1,514,909)
Intergovernmental	5,398,276	6,078,276	8,559,466	2,481,190
Other	-	-	114,296	114,296
Total Revenues	<u>14,981,156</u>	<u>17,161,156</u>	<u>17,970,700</u>	<u>809,544</u>
Expenditures:				
Current:				
Health	<u>17,443,320</u>	<u>25,153,746</u>	<u>17,559,760</u>	<u>7,593,986</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,462,164)</u>	<u>(7,992,590)</u>	<u>410,940</u>	<u>8,403,530</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	2,700	2,700
Transfers - In	106,370	106,370	-	(106,370)
Total Other Financing Sources (Uses)	<u>106,370</u>	<u>106,370</u>	<u>2,700</u>	<u>(103,670)</u>
Net Change in Fund Balance	(2,355,794)	(7,886,220)	413,640	8,299,860
Fund Balance at Beginning of Year	16,736,120	16,736,120	16,736,120	-
Prior Year Encumbrances Appropriated	1,909,918	1,909,918	1,909,918	-
Fund Balance at End of Year	<u>\$ 16,290,244</u>	<u>\$ 10,759,818</u>	<u>\$ 19,059,678</u>	<u>\$ 8,299,860</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 19,351,000	\$ 18,508,000	\$ 16,706,391	\$ (1,801,609)
Charges for Services	5,000	5,000	8,845	3,845
Intergovernmental	6,120,164	6,120,164	7,767,069	1,646,905
Other	-	-	466,144	466,144
<b>Total Revenues</b>	<b>25,476,164</b>	<b>24,633,164</b>	<b>24,948,449</b>	<b>315,285</b>
Expenditures:				
Current:				
Health	26,923,281	28,337,118	27,016,766	1,320,352
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,447,117)</b>	<b>(3,703,954)</b>	<b>(2,068,317)</b>	<b>1,635,637</b>
Other Financing Sources (Uses):				
Other Financing Sources	140,000	140,000	37,754	(102,246)
<b>Net Change in Fund Balance</b>	<b>(1,307,117)</b>	<b>(3,563,954)</b>	<b>(2,030,563)</b>	<b>1,533,391</b>
Fund Balance at Beginning of Year	39,328,806	39,328,806	39,328,806	-
Prior Year Encumbrances Appropriated	1,402,669	1,402,669	1,402,669	-
<b>Fund Balance at End of Year</b>	<b>\$ 39,424,358</b>	<b>\$ 37,167,521</b>	<b>\$ 38,700,912</b>	<b>\$ 1,533,391</b>

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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,750,000	\$ 13,750,000	\$ 14,355,519	\$ 605,519
Intergovernmental	29,679,115	26,620,106	27,434,170	814,064
Other	384,500	384,500	596,759	212,259
Total Revenues	<u>43,813,615</u>	<u>40,754,606</u>	<u>42,386,448</u>	<u>1,631,842</u>
Expenditures:				
Current:				
Human Services	49,248,833	46,002,181	44,444,437	1,557,744
Excess of Revenues Over (Under) Expenditures	<u>(5,435,218)</u>	<u>(5,247,575)</u>	<u>(2,057,989)</u>	<u>3,189,586</u>
Other Financing Sources (Uses):				
Other Financing Sources	472,939	472,999	431,672	(41,327)
Transfers - In	829,741	829,741	828,107	(1,634)
Total Other Financing Sources (Uses)	<u>1,302,680</u>	<u>1,302,740</u>	<u>1,259,779</u>	<u>(42,961)</u>
Net Change in Fund Balance	(4,132,538)	(3,944,835)	(798,210)	3,146,625
Fund Balance at Beginning of Year	15,518,502	15,518,502	15,518,502	-
Prior Year Encumbrances Appropriated	2,943,500	2,943,500	2,943,500	-
Fund Balance at End of Year	<u>\$ 14,329,464</u>	<u>\$ 14,517,167</u>	<u>\$ 17,663,792</u>	<u>\$ 3,146,625</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 12,576,387	\$ 13,370,882	\$ 13,570,273	\$ 199,391
Other	2,029,096	2,607,996	2,608,059	63
Total Revenues	<u>14,605,483</u>	<u>15,978,878</u>	<u>16,178,332</u>	<u>199,454</u>
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental	10,679,344	12,821,657	11,853,470	968,187
Public Works - Intergovernmental	7,119,562	8,547,772	7,995,824	551,948
Total Expenditures	<u>17,798,906</u>	<u>21,369,429</u>	<u>19,849,294</u>	<u>1,520,135</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,193,423)</u>	<u>(5,390,551)</u>	<u>(3,670,962)</u>	<u>1,719,589</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	2,240,031	2,240,031
Transfers - Out	(2,581,249)	(2,615,397)	(2,605,876)	9,521
Total Other Financing Sources (Uses)	<u>(2,581,249)</u>	<u>(2,615,397)</u>	<u>(365,845)</u>	<u>2,249,552</u>
Net Change in Fund Balance	(5,774,672)	(8,005,948)	(4,036,807)	3,969,141
Fund Balance at Beginning of Year	13,084,614	13,084,614	13,084,614	-
Prior Year Encumbrances Appropriated	343,819	343,819	343,819	-
Fund Balance at End of Year	<u>\$ 7,653,761</u>	<u>\$ 5,422,485</u>	<u>\$ 9,391,626</u>	<u>\$ 3,969,141</u>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual (Budget Basis)**  
**County ARPA Relief Fund**  
**For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 37,209,644	\$ 37,209,644	\$ 37,209,644	\$ -
Investment Earnings			12,350	12,350
Total Revenues	<u>37,209,644</u>	<u>37,209,644</u>	<u>37,221,994</u>	<u>12,350</u>
Expenditures:	-	-	-	-
Excess of Revenues Over (Under) Expenditures	<u>37,209,644</u>	<u>37,209,644</u>	<u>37,221,994</u>	<u>12,350</u>
Net Change in Fund Balance	37,209,644	37,209,644	37,221,994	12,350
Fund Balance at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	<u>\$ 37,209,644</u>	<u>\$ 37,209,644</u>	<u>\$ 37,221,994</u>	<u>\$ 12,350</u>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
<b>Assets</b>				
<b>Current Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 46,590,059	\$ 29,079,447	\$ 75,669,506	\$ 11,756,979
Cash and Cash Equivalents in Segregated Accounts	250	250	500	-
Cash and Cash Equivalents with Fiscal Agent	-	-	-	165,553
Receivables:				
Accounts	2,654,547	3,264,679	5,919,226	-
Special Assessments	288,762	36,657	325,419	-
Prepaid Items	64,846	41,302	106,148	17
Materials and Supplies Inventory	130,333	12,643	142,976	-
<b>Total Current Assets</b>	<b>49,728,797</b>	<b>32,434,978</b>	<b>82,163,775</b>	<b>11,922,549</b>
<b>Noncurrent Assets</b>				
Net Pension Asset	74,003	37,002	111,005	-
Net OPEB Asset	478,602	239,300	717,902	-
Non-Depreciable Capital Assets	2,785,409	2,678,005	5,463,414	-
Depreciable Capital Assets	182,850,060	102,931,270	285,781,330	-
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	4,000,000	1,435,485	5,435,485	-
<b>Total Noncurrent Assets</b>	<b>190,188,074</b>	<b>107,321,062</b>	<b>297,509,136</b>	<b>-</b>
<b>Total Assets</b>	<b>239,916,871</b>	<b>139,756,040</b>	<b>379,672,911</b>	<b>11,922,549</b>
<b>Deferred Outflows of Resources</b>				
Deferred Charges on Refunding	48,342	145,574	193,916	-
Pension	597,526	295,690	893,216	-
OPEB	240,504	120,222	360,726	-
<b>Total Deferred Outflows of Resources</b>	<b>886,372</b>	<b>561,486</b>	<b>1,447,858</b>	<b>-</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	371,534	74,867	446,401	912
Contracts Payable	373,245	910,207	1,283,452	2,804
Accrued Wages and Benefits Payable	171,162	74,239	245,401	9,377
Employee Benefits Payable	35,651	14,175	49,826	1,639
Due to Other Funds	297	198	495	-
Due to Other Governments	117,460	851,135	968,595	2,317
Accrued Interest Payable	334,176	52,043	386,219	-
General Obligation Bonds Payable	70,250	-	70,250	-
Revenue Bonds Payable	832,150	940,000	1,772,150	-
Judgement Bonds Payable	-	1,925,000	1,925,000	-
Loans Payable	968,184	710,772	1,678,956	-
Claims Payable	-	-	-	2,952,798
Compensated Absences Payable	173,793	74,216	248,009	11,415
<b>Total Current Liabilities</b>	<b>3,447,902</b>	<b>5,626,852</b>	<b>9,074,754</b>	<b>2,981,262</b>
<b>Noncurrent Liabilities</b>				
Refundable Deposits	-	135,485	135,485	-
Claims Payable	-	-	-	451,116
Compensated Absences Payable	296,080	189,024	485,104	22,647
General Obligation Bonds Payable	2,960,270	-	2,960,270	-
Revenue Bonds Payable	4,644,950	3,321,133	7,966,083	-
Judgement Bonds Payable	-	9,478,243	9,478,243	-
Loans Payable	13,453,168	6,471,387	19,924,555	-
Net Pension Liability	4,027,144	2,013,575	6,040,719	-
<b>Total Noncurrent Liabilities</b>	<b>25,381,612</b>	<b>21,608,847</b>	<b>46,990,459</b>	<b>473,763</b>
<b>Total Liabilities</b>	<b>28,829,514</b>	<b>27,235,699</b>	<b>56,065,213</b>	<b>3,455,025</b>
<b>Deferred Inflows of Resources</b>				
Pension	2,113,371	893,747	3,007,118	-
OPEB	1,694,073	741,321	2,435,394	-
<b>Total Deferred Inflows of Resources</b>	<b>3,807,444</b>	<b>1,635,068</b>	<b>5,442,512</b>	<b>-</b>
<b>Net Position</b>				
Net Investment in Capital Assets	162,754,839	82,908,314	245,663,153	-
Restricted for:				
Replacement and Improvement	4,000,000	1,300,000	5,300,000	-
Unrestricted	41,411,446	27,238,445	68,649,891	8,467,524
<b>Total Net Position</b>	<b>\$ 208,166,285</b>	<b>\$ 111,446,759</b>	<b>\$ 319,613,044</b>	<b>\$ 8,467,524</b>

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, 2021**

	Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Total	
Operating Revenues:				
Charges for Services	\$ 20,580,910	\$ 22,207,590	\$ 42,788,500	\$ 25,394,471
Other Operating Revenues	83,662	5,845	89,507	343,022
Total Operating Revenues	<u>20,664,572</u>	<u>22,213,435</u>	<u>42,878,007</u>	<u>25,737,493</u>
Operating Expenses:				
Personal Services	1,151,131	798,663	1,949,794	334,410
Contractual Services	4,031,245	9,918,049	13,949,294	4,310,580
Claims and Judgments	-	-	-	19,063,301
Materials and Supplies	1,160,296	593,440	1,753,736	6,378
Depreciation and Amortization Expense	9,630,813	8,083,918	17,714,731	-
Other	468,627	381,175	849,802	1,831
Total Operating Expenses	<u>16,442,112</u>	<u>19,775,245</u>	<u>36,217,357</u>	<u>23,716,500</u>
Operating Income (Loss)	<u>4,222,460</u>	<u>2,438,190</u>	<u>6,660,650</u>	<u>2,020,993</u>
Non-Operating Revenues (Expenses)				
Other Non-Operating Revenues	72,658	112,995	185,653	221,673
Investment Earnings	-	-	-	3,435
Interest and Fiscal Charges	(786,769)	(866,263)	(1,653,032)	-
Total Non-Operating Revenues (Expenses)	<u>(714,111)</u>	<u>(753,268)</u>	<u>(1,467,379)</u>	<u>225,108</u>
Income (Loss) Before Contributions	3,508,349	1,684,922	5,193,271	2,246,101
Capital Contributions	<u>9,565,086</u>	<u>5,023,868</u>	<u>14,588,954</u>	<u>-</u>
Change in Net Position	13,073,435	6,708,790	19,782,225	2,246,101
Net Position at Beginning of Year	<u>195,092,850</u>	<u>104,737,969</u>	<u>299,830,819</u>	<u>6,221,423</u>
Net Position at End of Year	<u>\$ 208,166,285</u>	<u>\$ 111,446,759</u>	<u>\$ 319,613,044</u>	<u>\$ 8,467,524</u>

See accompanying notes to the basic financial statements

**Butler County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021**

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer	Water	Totals	
<u>Increase (Decrease) in Cash and Cash Equivalents:</u>				
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$ 20,850,897	\$ 22,423,432	\$ 43,274,329	\$ -
Cash Received from Other Operating Sources	-	-	-	343,022
Cash Paid to Suppliers	(5,223,195)	(10,012,007)	(15,235,202)	(4,566,231)
Cash Paid to Employees	(5,525,365)	(2,438,565)	(7,963,930)	(316,691)
Cash Received from Interfund Services Provided	-	-	-	25,394,471
Other Operating Revenues	83,662	5,845	89,507	-
Other Operating Expenses	(468,627)	(381,175)	(849,802)	-
Other Non-Operating Revenues	114,302	131,517	245,819	223,915
Cash Paid for Claims	-	-	-	(18,824,224)
Net Cash Provided by Operating Activities	9,831,674	9,729,047	19,560,721	2,254,262
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Principal Paid on Loans	(934,212)	(693,090)	(1,627,302)	-
Interest Paid on Loans	(442,972)	(109,676)	(552,648)	-
Interest Paid on General Obligation Bonds	(134,342)	-	(134,342)	-
Principal Paid on General Obligation Bonds	(67,350)	-	(67,350)	-
Interest and Fiscal Charges on Revenue Bonds	(301,521)	(261,694)	(563,215)	-
Principal Paid on Revenue Bonds	(1,848,910)	(1,815,000)	(3,663,910)	-
Interest Paid on Judgement Bonds	-	(660,925)	(660,925)	-
Principal Paid on Judgement Bonds	-	(1,845,000)	(1,845,000)	-
Acquisition and Construction of Capital Assets	(2,021,055)	(3,203,688)	(5,224,743)	-
Cash Received from Special Assessments	23,510	15,116	38,626	-
Capital Contributions by Customers	6,009,860	3,127,468	9,137,328	-
Net Cash Used for Capital and Related Financing Activities	283,008	(5,446,489)	(5,163,481)	-
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	-	3,435
Net Increase(decrease) in Cash and Cash Equivalents	10,114,682	4,282,558	14,397,240	2,257,697
Cash and Cash Equivalents at Beginning of Year	40,475,627	26,232,624	66,708,251	9,664,835
Cash and Cash Equivalents at End of Year	\$ 50,590,309	\$ 30,515,182	\$ 81,105,491	\$ 11,922,532

(continued)

**Butler County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2021 (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)	\$ 4,222,460	\$ 2,438,190	\$ 6,660,650	\$ 2,020,993
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation and Amortization	9,630,813	8,083,918	17,714,731	-
Other Non-Operating Revenues	72,658	112,995	185,653	221,673
<u>(Increase)Decrease in Assets</u>				
Accounts Receivable	269,987	215,842	485,829	-
Due from Other Governments	41,644	18,522	60,166	2,242
Deferred Outflows Pension	742,783	369,843	1,112,626	-
Deferred Outflows OPEB	442,526	220,307	662,833	-
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	(29,522)	(47,663)	(77,185)	888
Contracts Payable	7,503	110,275	117,778	(248,330)
Accrued Wages and Benefits Payable	8,192	3,485	11,677	794
Compensated Absences Payable	(32,740)	87,702	54,962	17,907
Due to Other Funds	12	8	20	-
Due to Other Governments	(9,389)	436,773	427,384	16
Payroll Withholdings	876	125	1,001	(998)
Deferred Inflows Pension	(1,837,312)	(625,481)	(2,462,793)	-
Deferred Inflows OPEB	(1,355,521)	(524,146)	(1,879,667)	-
Net Pension Liability	(30,318)	(15,159)	(45,477)	-
Net OPEB Liability	(2,312,978)	(1,156,489)	(3,469,467)	-
Claims Payable	-	-	-	239,077
Total Adjustments	5,609,214	7,290,857	12,900,071	233,269
Net Cash Provided by Operating Activities	\$ 9,831,674	\$ 9,729,047	\$ 19,560,721	\$ 2,254,262

Non-Cash capital and related financing activities:

Capital Contributions from Customers of \$94,165 for the Sewer Fund  
Capital Contributions from Customers of \$119,789 for the Water Fund  
Developers during the year donated \$3,461,061 of sewer lines to the Sewer fund.  
Developers during the year donated \$1,776,611 of water lines to the Water fund.

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2021**

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	<u>Total</u>
Assets	
Equity in Pooled Cash and Cash Equivalents	\$ 31,787,902
Cash and Cash Equivalents in Segregated Accounts	3,126,095
Property Taxes Receivable	453,769,039
Revenue in Lieu of Taxes Receivable	40,696,289
Special Assessments Receivable	76,804,446
Due from Other Governments	8,479,639
Total Assets	<u>614,663,410</u>
Liabilities	
Accounts Payable and Other Liabilities	4,037,095
Employee Benefits Payable	43,924
Due to Other Governments	107,926,614
Total Liabilities	<u>112,007,633</u>
Deferred Inflows of Resources	
Property Taxes not Levied to Finance the Current Year Operations	445,251,164
Payment in Lieu of Taxes not Levied to Finance Current Year Operations	40,696,289
Total Deferred Inflows of Resources	<u>485,947,453</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u>\$ 16,708,324</u>

See accompanying notes to the basic financial statements

**Butler County, Ohio**  
**Statement of Changes in Fiduciary Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2021**

	<u>Total</u>
Additions	
Intergovernmental	\$ 28,781,399
Amounts Received as Fiscal Agent	14,798,033
Licenses, Permits and Fees for Other Governments	2,374,374
Fines and Forfeitures for Other Governments	124,773,078
Property Tax Collections for Other Governments	413,159,706
Payments in Lieu of Taxes Collections for Other Governments	55,834,974
Special Assessment Collections for Other Governments	77,800,901
Sheriff Sale Collections for Other Governments	7,473,487
Amounts Received for Others	55,466
Miscellaneous	2,804,895
Total Additions	<u>727,856,313</u>
Deductions	
Distributions of State Funds to Other Governments	28,506,106
Fines and Forfeitures Distributions to Other Governments	278,888
Property Taxes Distributions for Other Governments	410,194,397
Payments in Lieu of Taxes Distributions for Other Governments	55,242,898
Special Assessment Distributions to Other Governments	77,669,317
Distributions to the State of Ohio	117,458,817
Distributions to Other Governments	6,292
Distributions to Individuals	22,188,217
Distributions as Fiscal Agent	13,606,945
Miscellaneous	2,533,909
Total Deductions	<u>727,685,786</u>
Change in Net Position	170,527
Net Position Beginning of Year	<u>16,537,797</u>
Net Position End of Year	<u>\$ 16,708,324</u>

See accompanying notes to the basic financial statements

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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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, 10<sup>th</sup> floor, Hamilton, Ohio 45011. Disclosures can be found in Note 26.

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Liberty Community Authority

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

The Butler County Commissioners appoint four of the seven voting members of the Liberty Community trustees. In addition, Butler County has agreed to pledge remaining TIF dollars to the repayment of the Liberty community issued OWDA loans. This pledge is a secondary source and will only be used if the Authority does not have sufficient revenues for payment. Because the County appoints a voting majority of the board and a financial benefit/burden relationship exists the Liberty Community Authority is being disclosed as a discretely presented component unit. Separately issued financial statements can be obtained from the Authority's Treasurer, 7100 Foundry Row, Suite 204, Liberty Township, Ohio 45069. Disclosures can be found in Note 27.

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 28.

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 29.

The County participates in the following jointly governed organizations, risk sharing pool, insurance purchasing pool and related organizations. These organizations are presented in Note 20 to the basic financial statements and are excluded from the accompanying financial statements except as noted.

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Transportation Improvement District of Butler County  
Ohio Kentucky Indiana Regional Council of Governments  
Butler/Clermont/Warren Workforce Policy Board  
Community-Based Correctional Facility  
Southwest Ohio Council of Governments  
County Risk Sharing Authority (CORSA)  
Jefferson Health Plan  
Regional Transit Authority (RTA)  
Metroparks of Butler County  
Twelfth District Court of Appeals

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

Butler County General Health District

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

Butler County Soil and Water Conservation District

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

Metroparks of Butler County

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

Community-Based Correctional Facility

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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



BUTLER COUNTY, OHIO  
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BASIS OF PRESENTATION

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

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities for the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for goods and services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues that are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the County.

Fund Financial Statements

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

Fund Accounting

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

Governmental Funds

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

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

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

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

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

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

Residential Incentive Districts and Tax Incremental 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.

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

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

Proprietary Funds

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

Enterprise Funds

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

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

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

Internal Service Funds

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

Fiduciary Funds

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

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

#### MEASUREMENT FOCUS

##### Government-Wide Financial Statements

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

##### Fund Financial Statements

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

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

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

#### BASIS OF ACCOUNTING

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

##### Revenues – Exchange and Non-Exchange Transactions

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

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

Eligibility requirements include timing requirements, which specify the year when resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

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

#### Unearned Revenue

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

#### Payments in Lieu of Taxes

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

#### Deferred Outflows/Inflows of Resources

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

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include deferred charge on refunding, property taxes, payments in Lieu of taxes, pension, OPEB, 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, 2021, but which were levied to finance 2022 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.

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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.

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 2021, investments were limited to, StarOhio, U.S. Treasury Note, Federal Agency Securities, Money Market Mutual Fund Commercial Paper, Negotiable CD's, Municipal Bonds, Municipal Notes, and US Treasury Bonds. Investments, except for commercial paper, are reported at fair value which is based on quoted market prices. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year. Note 6 provides a detailed disclosure regarding cash, cash equivalents and investments held by the County.

During 2021, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, Certain External Investment Pools and Pool Participants. The County measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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 2021 amounted to \$3,566,592, which includes \$2,714,890 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.

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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 fair value, on a first-in, first-out (FIFO) basis, and are expensed when used.

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

Interfund Transactions

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

Restricted Assets

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

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

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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.

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, 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.

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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 governmental funds. The classifications are as follows:

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

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

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



BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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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.

#### Internal Activity

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

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

#### Bond Premiums and Discounts

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

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

#### Estimates

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

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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Budgets

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

Estimated Resources

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

Appropriations

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

BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

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

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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	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	County ARPA Relief Fund
GAAP Basis	\$ 39,384,782	\$ 1,720,870	\$ (431,040)	\$ 1,192,303	\$ (8,345,134)	\$ 12,350
Revenue Accruals	5,882,477	(121,959)	242,674	2,543,952	2,107,259	37,209,644
Expenditure Accruals	(2,573,028)	168,458	(1,256,209)	(866,018)	4,034,850	-
Encumbrances	(6,238,248)	(1,262,761)	(470,945)	(3,527,995)	(2,081,724)	-
2020 increase in Fair Value of Investments	(2,920,643)	-	-	-	-	-
2021 increase in Fair Value of Investments	1,945,439	-	-	-	-	-
2020 Custodial Fund Allocation	(1,743,147)	178,053	633,068	481,855	247,942	-
2021 Custodial Fund Allocation	2,037,918	(269,021)	(748,111)	(622,307)	-	-
Advances	(221,020)	-	-	-	-	-
Budget Basis	\$ 35,554,530	\$ 413,640	\$ (2,030,563)	\$ (798,210)	\$ (4,036,807)	\$ 37,221,994

NOTE 3 – CHANGE IN ACCOUNTING PRINCIPLES

For 2021, the County implemented the Governmental Accounting Standards Board's (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide No. 2019-1*. These changes were incorporated in the County's 2021 financial statements; however, there was no effect on beginning net position/fund balance.

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.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Fund Balances	General	Mental Health and Addiction Recovery Services Board	Developmental Disabilities	Job and Family / Children Services Agency	Residential Incentive Districts and Tax Incremental Financings	County ARPA Relief Fund	Non Major Governmental Funds	Total
<b>Nonspendable</b>								
Prepaid Items	\$ 387,476	\$ 50,000	\$ 93,007	\$ 19,820	\$ -	\$ -	\$ 135,717	\$ 686,020
Materials and Supplies	140,055	1,206	5,115	14,010	-	-	1,070,666	1,231,052
Loans Receivable	-	-	-	-	-	-	497,671	497,671
Interfund Loans	234,720	-	-	-	-	-	-	234,720
Unclaimed Monies	1,791,993	-	-	-	-	-	-	1,791,993
Developmental Disabilities Trust	-	-	-	-	-	-	874,233	874,233
<b>Total Nonspendable</b>	<b>2,554,244</b>	<b>51,206</b>	<b>98,122</b>	<b>33,830</b>	<b>-</b>	<b>-</b>	<b>2,578,287</b>	<b>5,315,689</b>
<b>Restricted for</b>								
Mental Health and Addiction Recovery Services Board	-	20,114,824	-	-	-	-	-	20,114,824
Developmental Disabilities	-	-	41,681,067	-	-	-	-	41,681,067
Job and Family/Children Services	-	-	-	19,972,806	-	-	-	19,972,806
Residential Incentive Districts and Tax Incremental Financing	-	-	-	-	7,780,382	-	-	7,780,382
County ARPA Relief Fund	-	-	-	-	-	12,350	-	12,350
Elderly Services	-	-	-	-	-	-	10,334,983	10,334,983
Motor Vehicle	-	-	-	-	-	-	18,052,372	18,052,372
Public Works	-	-	-	-	-	-	18,643,542	18,643,542
Real Estate Assessment	-	-	-	-	-	-	3,623,856	3,623,856
Legislative and Executive	-	-	-	-	-	-	2,585,389	2,585,389
Child Support Enforcement Agency	-	-	-	-	-	-	4,249,931	4,249,931
Public Safety	-	-	-	-	-	-	6,939,299	6,939,299
Judicial	-	-	-	-	-	-	5,599,888	5,599,888
Other Purposes	-	-	-	-	-	-	5,238,703	5,238,703
<b>Total Restricted</b>	<b>-</b>	<b>20,114,824</b>	<b>41,681,067</b>	<b>19,972,806</b>	<b>7,780,382</b>	<b>12,350</b>	<b>75,267,963</b>	<b>164,829,392</b>
<b>Assigned</b>								
Purchases on Order - Material/Supplies	773,751	-	-	-	-	-	-	773,751
Purchases on Order - Contract Services	2,318,881	-	-	-	-	-	-	2,318,881
Purchases on Order - Other	506,206	-	-	-	-	-	-	506,206
<b>Total Assigned</b>	<b>3,598,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,598,838</b>
Unassigned (Deficit)	138,821,137	-	-	-	-	-	(94,775)	138,726,362
<b>Total Fund Balance</b>	<b>\$ 144,974,219</b>	<b>\$ 20,166,030</b>	<b>\$ 41,779,189</b>	<b>\$ 20,006,636</b>	<b>\$ 7,780,382</b>	<b>\$ 12,350</b>	<b>\$ 77,751,475</b>	<b>\$ 312,470,281</b>

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, 2021 is \$15,000,000.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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NOTE 5- ACCOUNTABILITY

At year-end the All Other Conservation and Recreation non-major special revenue fund and Jefferson Health Plan internal service fund had deficit fund balances of \$94,775 and \$119,889, respectively.

These deficits are the result of the recognition of payables in accordance with generally accepted accounting principles as well as short-term interfund loans from the General Fund needed for operations until the receipt of grant monies. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

NOTE 6- DEPOSITS AND INVESTMENTS

CASH

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

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

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

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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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.
  - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

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

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

#### DEPOSITS

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

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

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

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

INVESTMENTS

As of December 31, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Standard & Poors Rating	Percent of Total Investments
Investments Not Measured At Fair Value				
Star Ohio	\$ 66,398,724	Less than three years	NA	15.7%
Amortized Cost				
Commercial Paper	23,987,082	Less than one year	A-1	5.7%
Fair Value-Level One Inputs				
Money Market Mutual Fund	2,220,494	Less than three years	NA	0.5%
Fair Value-Level Two Inputs				
Corporate Bonds	13,961,160	Less than one year	AA+	3.3%
Municipal Notes	8,147,310	Less than one year	AA+	1.9%
Municipal Bonds	22,095,628	More than five years	AA+	5.2%
Negotiable CD's	12,246,057	Less than five years	AA+	2.9%
U.S. Treasury Note	65,120,021	Less than three years	AA+	15.4%
U.S. Treasury Bond	9,562,299	Less than three years	AA+	2.3%
Federal Farm Credit Bank Bonds	75,553,453	Less than five years	AA+	17.9%
Federal Home Loan Mortgage Corporation Bonds	2,484,125	Less than five years	AA+	0.6%
Federal Home Loan Bank Bonds	45,481,420	Less than five years	AA+	10.7%
Government Sponsored Enterprises Fannie Mae/Freddie Mac	75,638,482	Less than five years	AA+	17.9%
Total Fair Value - Level Two Inputs	<u>330,289,955</u>			
Total Investments	<u>\$ 422,896,255</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, 2021. The county's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers, and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

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

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

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

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 2021 for real and public utility property taxes represents collections of 2020 taxes. 2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$9.22 per \$1,000 of assessed value. The assessed values of real property and public utility tangible property upon which 2021 property tax receipts were based are as follows:

Category	Assessed Value
Real Property	\$ 9,075,414,760
Public Utility Personal Property	595,152,800
Total	<u>\$ 9,670,567,560</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 7.30 mills have been approved for the Developmental Disabilities Board, Mental Health & Addiction Recovery Services Board, Children Services Agency, and Senior Citizens Services. A summary of voted levies follows:

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

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. The collections and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real, public utility taxes, and outstanding delinquencies which were measurable as of December 31, 2021, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 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.



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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 2021, \$53,077,530 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, 2021, 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 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, 2021 totaled \$130,760. The following are receivables expected to be collected in more than one year: Special Assessments \$4,113,146.

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BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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A summary of intergovernmental receivables follows:

Governmental Activities	Amount
Public Assistance Grants	\$ 6,176,528
Developmental Disabilities Board Grants	3,233,905
Property Tax Rollbacks	3,115,386
Motor Vehicle License Fee	3,028,053
Mental Health and Addiction Recovery Board Grants	2,801,709
Children Services Grants	2,623,246
Transportation Improvement District Reimbursement	2,452,778
CDBG and HOME Grants	2,201,590
Juvenile Misc Grants	1,854,226
Sheriff Grants and Miscellaneous Revenue	1,649,653
Undivided Local Government	1,457,095
Casino Tax	1,302,370
Indigent Attorney Reimbursement	1,004,588
Child Support Enforcement Grants	930,644
Common Pleas Court/Adult Probation Grants	566,042
Motor Vehicle Permissive	513,531
12th District Court of Appeals Funding	672,050
Workforce Development Grants	408,421
Shelter Plus Care Grants	404,540
Election Expenses	333,941
Other	108,595
Total Governmental Activities	\$ 36,838,891
Custodial Activities	Amount
Library Local Government	\$ 5,856,268
Local Government	1,813,321
Motor Vehicle License Tax	810,050
Total Custodial Funds	\$ 8,479,639

BUTLER COUNTY, OHIO  
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NOTE 10– CAPITAL ASSETS

Primary government capital asset activity for the year ended December 31, 2021, was as follows:

	Balance At 12/31/2020	Additions	Deletions	Balance At 12/31/2021
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land and Easements	\$ 17,963,387	\$ 2,495,657	\$ (38,371)	\$ 20,420,673
Infrastructure:				
Roads	185,379,777	692,171	-	186,071,948
Bridges	77,832,545	3,135,593	-	80,968,138
Culverts	7,210,724	475,952	-	7,686,676
Construction in Progress	72,351	1,322,744	(1,395,095)	-
Total Capital Assets, Not Being Depreciated	<u>288,458,784</u>	<u>8,122,117</u>	<u>(1,433,466)</u>	<u>295,147,435</u>
Depreciable Capital Assets:				
Land Improvements	14,289,916	-	(20,700)	14,269,216
Buildings and Improvements	127,757,836	289,300	(686,308)	127,360,828
Furniture, Fixtures and Equipment	93,545,577	809,972	(879,207)	93,476,342
Vehicles	10,591,061	715,519	(697,620)	10,608,960
Total Depreciable Capital Assets	<u>246,184,390</u>	<u>1,814,791</u>	<u>(2,283,835)</u>	<u>245,715,346</u>
Total Capital Assets At Historical Cost	<u>534,643,174</u>	<u>9,936,908</u>	<u>(3,717,301)</u>	<u>540,862,781</u>
Less Accumulated Depreciation:				
Land Improvements	(5,762,967)	(589,862)	20,700	(6,332,129)
Buildings and Improvements	(80,720,190)	(3,262,224)	686,308	(83,296,106)
Furniture, Fixtures and Equipment	(56,370,398)	(4,115,900)	879,207	(59,607,091)
Vehicles	(6,796,175)	(840,395)	697,620	(6,938,950)
Total Accumulated Depreciation	<u>(149,649,730)</u>	<u>(8,808,381)</u>	<u>2,283,835</u>	<u>(156,174,276)</u>
Total Depreciable Capital Assets, Net	<u>96,534,660</u>	<u>(6,993,590)</u>	<u>-</u>	<u>89,541,070</u>
Total Governmental Activities Capital Assets, Net	<u>\$ 384,993,444</u>	<u>\$ 1,128,527</u>	<u>\$ (1,433,466)</u>	<u>\$ 384,688,505</u>

Depreciation expense was charged to governmental functions as follows:

General Government:	
Legislative and Executive	\$ 2,816,596
Judicial	358,350
Public Safety	4,006,378
Public Works	915,661
Health	532,642
Human Services	178,754
Total Depreciation Expense	<u>\$ 8,808,381</u>

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Business Type capital asset activity for the year ended December 31, 2021, was as follows:

	Balance At 12/31/2020	Additions	Deletions	Balance 12/31/2021
Business Type Activities				
Capital Assets Not Being Depreciated				
Land	\$ 1,544,056	\$ -	\$ -	\$ 1,544,056
Construction in Progress	10,848,210	4,890,389	(11,819,241)	3,919,358
Total Capital Assets Not Being Depreciated	12,392,266	4,890,389	(11,819,241)	5,463,414
Depreciable Capital Assets:				
Land Improvements	2,944,373	-	(209,635)	2,734,738
Building and Improvements	124,089,471	-	-	124,089,471
Furniture, Fixtures and Equipment	103,940,835	10,123,922	(906,595)	113,158,162
Vehicles	2,238,277	120,340	(56,592)	2,302,025
Water Rights	38,896,324	-	-	38,896,324
Water and Sewer Main	376,690,918	7,147,005	(5,000)	383,832,923
Total Depreciable Capital Assets	648,800,198	17,391,267	(1,177,822)	665,013,643
Total Capital Assets At Historical Cost	661,192,464	22,281,656	(12,997,063)	670,477,057
Less Accumulated Depreciation for:				
Land Improvements	(2,565,850)	(52,120)	209,635	(2,408,335)
Building and Improvements	(55,802,024)	(3,313,257)	-	(59,115,281)
Furniture, Fixtures and Equipment	(76,736,578)	(3,802,922)	906,595	(79,632,905)
Vehicles	(1,318,429)	(137,609)	56,592	(1,399,446)
Water Rights	(34,340,092)	(1,955,568)	-	(36,295,660)
Water and Sewer Main	(191,932,431)	(8,453,255)	5,000	(200,380,686)
Total Accumulated Depreciation	(362,695,404)	(17,714,731)	1,177,822	(379,232,313)
Total Depreciable Capital Assets, Net	286,104,794	(323,464)	-	285,781,330
Total Business Activities Capital Assets, Net	\$ 298,497,060	\$ 4,566,925	\$ (11,819,241)	\$ 291,244,744

Additions to business-type capital assets being depreciated include \$5,237,672 in assets donated by property developers.

BUTLER COUNTY, OHIO  
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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 2021, the County contracted with County Risk Sharing Authority Inc. (CORSA) (a risk-sharing pool - see Note 20) for liability, property, and crime damage. Coverage provided by the pool is as follows:

Category	Amount (Each Occurrence)
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	2,000,000
Crime:	
Employee Dishonesty/Faithful Performance	1,000,000
Money and Securities (Inside)	1,000,000
Money and Securities (Outside)	1,000,000
Money Orders and Counterfeit Currency	1,000,000
Depositor's Forgery	1,000,000
Boiler and Machinery	100,000,000
Business Interruption	2,500,000
Deductible:	
Auto Liability, General, Law Enforcement, Cyber, Medical Profession and Error and Omissions	100,000
Property Coverage, Auto Physical Damage, Crimes, Boiler and Machinery	100,000

Settled claims have not exceeded coverage in any of the last three years. The County had no significant decrease in coverage in 2021.

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, 2021, 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.

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The historical changes in claims payable (based on 12/31/21 maximum premium) during years December 31, 2020 and 2021 are as follows:

Health Insurance

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2020	\$ 3,257,107	\$ 15,935,559	\$ 16,850,506	\$ 2,342,160
2021	2,342,160	\$ 17,510,363	\$ 17,218,492	\$ 2,634,031

Workers Compensation

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2020	\$ 613,253	\$ 0	\$ 0	\$ 613,253
2021	\$ 613,253	\$ (22,756)	\$ 106,056	\$ 484,441

Jefferson Health Plan

	Beginning Balance	Claims and Changes in Estimates	Claims Payments	Ending Balance
2020	\$ 312,040	\$ 1,455,985	\$ 1,558,601	\$ 209,424
2021	209,424	\$ 1,575,694	\$ 1,499,676	\$ 285,442

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.

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 include 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

BUTLER COUNTY, OHIO  
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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. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS 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 Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

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



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have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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>
<b>2021 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
<b>2021 Actual Contribution Rates</b>			
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 2021, the County's contractually required contribution was \$13,594,639 for the traditional plan, \$400,279 for the combined plan and \$295,470 for the member-directed plan. Of these amounts, \$504,025 is reported as due to other governments for the traditional plan, \$13,722 for the combined plan, and \$10,134 for the member-directed plan.

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Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.

The net pension liability (asset) for OPERS was measured as of December 31, 2020, 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:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:			
Current Measurement Date	0.65270592%	0.61527072%	
Prior Measurement Date	<u>0.65245344%</u>	<u>0.63708768%</u>	
Change in Proportionate Share	<u>0.00025248%</u>	<u>-0.02181696%</u>	
Proportionate Share of the:			
Net Pension Liability	\$ 96,651,535	\$ -	\$ 96,651,535
Net Pension Asset	0	(1,776,061)	(1,776,061)
Pension Expense	371,232	42,216	413,448

2021 pension expense for the member-directed defined contribution plan was \$295,470. The aggregate pension expense for all pension plans was \$708,918 for 2021.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Changes of assumptions	\$ -	\$ 110,915	\$ 110,915
Changes in proportion and differences between County contributions and proportionate share of contributions	34,766	58,702	93,468
County contributions subsequent to the measurement date	<u>13,594,639</u>	<u>400,279</u>	<u>13,994,918</u>
Total Deferred Outflows of Resources	<u>\$ 13,629,405</u>	<u>\$ 569,896</u>	<u>\$ 14,199,301</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$ 4,043,016	\$ 335,070	\$ 4,378,086
Net difference between projected and actual earnings on pension plan investments	37,671,947	264,128	37,936,075
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>895,049</u>	<u>16,535</u>	<u>911,584</u>
Total Deferred Inflows of Resources	<u>\$ 42,610,012</u>	<u>\$ 615,733</u>	<u>\$ 43,225,745</u>

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\$13,994,918 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 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	OPERS	Total
	Traditional Plan	Combined Plan	
2022	\$ (16,774,966)	\$ (121,734)	\$ 16,896,700
2023	(5,306,016)	(75,332)	(5,381,348)
2024	(15,356,365)	(136,256)	(15,492,621)
2025	(5,137,899)	(60,483)	(5,198,382)
2026	0	(22,816)	(22,816)
Thereafter	0	(29,495)	(29,495)
Total	<u>\$ (42,575,246)</u>	<u>\$ (446,116)</u>	<u>\$ (43,021,362)</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, 2020, 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, 2020, are presented below.

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
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	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 percent simple to .5 percent simple through 2021 then 2.15 percent simple.

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

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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 allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

*Discount Rate*

The discount rate used to measure the total pension liability was 7.2 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:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$ 184,363,314	\$ 96,651,535	\$ 23,719,333
OPERS Combined Plan	(1,236,694)	(1,776,061)	(2,178,058)

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*Changes between the Measurement Date and the Reporting Date:*

During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

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 (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

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

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

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

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

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2021 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$118,188 for 2021. Of this amount, \$4,053 is reported as an intergovernmental payable.

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

The net OPEB asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

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	<u>OPERS</u>
Proportion of the Net OPEB Liability:	
Current Measurement Date	0.64473408%
Prior Measurement Date	<u>0.64631808%</u>
Change in Proportionate Share	<u><u>-0.00158400%</u></u>
Proportionate Share of the Net Pension OPEB Asset	\$ (11,486,454)
OPEB Expense	\$ (70,282,918)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>
<b>Deferred Outflows of Resources</b>	
Changes of assumptions	\$ 5,646,873
Changes in proportion and differences between County contributions and proportionate proportionate share of contributions	5,665
County contributions subsequent to the measurement date	<u>118,188</u>
Total Deferred Outflows of Resources	<u><u>\$ 5,770,726</u></u>
<b>Deferred Inflows of Resources</b>	
Differences between expected and actual experience	\$10,366,459
Changes of assumptions	18,611,497
Net difference between projected and actual earnings on OPEB plan investments	6,117,842
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>699,033</u>
Total Deferred Inflows of Resources	<u><u>\$ 35,794,831</u></u>

\$118,188 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 2022. 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>
2022	\$ (16,016,799)
2023	(10,746,057)
2024	(2,658,566)
2025	<u>(720,871)</u>
Total	<u><u>\$ (30,142,293)</u></u>

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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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age Normal

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.

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

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:



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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

*Discount Rate*

A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.00 percent (Fidelity Index's "20-Year Municipal GO AA Index"). The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

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

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

	1% Decrease -5.00%	Current Discount Rate -6.00%	1% Increase -7.00%
County's proportionate share of the net OPEB asset	(\$2,856,172)	(\$11,486,454)	(\$18,581,236)

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

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2021 is 8.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is 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

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project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	<u>1% Decrease</u>	Current Health Care Cost Trend Rate <u>Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	(\$11,766,397)	(\$11,486,454)	(\$11,173,242)

*Changes between Measurement Date and Reporting Date:*

During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

NOTE 14- LEASES

Operating Leases

The County leases equipment and buildings for County services under non-cancelable operating leases. The total costs in 2021 were \$139,788 in the governmental funds. The future minimum lease payments for these leases are as follows:

Year	Amount
2022	\$ 31,500
2023	15,500
2024	47,500
	<u>\$ 94,500</u>

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 United Healthcare. 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 2021. The chart below identifies the dollars contributed by the Commissioners and the employees per month.

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Level	Employee Contribution	County Contribution	Total Contribution
<b>High Deductable Plan</b>			
Employee	\$ 129.14	\$ 636.90	\$ 766.04
Employee plus Spouse	280.14	1,335.26	1,615.40
Employee plus Children	184.24	1,144.50	1,328.74
Family	359.80	1,818.32	2,178.12
<b>Preferred Provider Organization</b>			
Employee	188.28	642.66	830.94
Employee plus Spouse	410.46	1,347.92	1,758.38
Employee plus Children	290.54	1,154.84	1,445.38
Family	537.26	1,835.56	2,372.82

The Butler County Board Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2021. BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$625.06 per month for employees enrolled in a single plan and \$1,728.58 per month for employees enrolled in a family plan, with the employees paying \$77.26 per month for single coverage, and \$213.64 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, 2021, the bonds listed were unmatured and unpaid.

Defeasance from Debt	Original Issue	Unmatured and Unpaid at 12/31/21
<b>Sewer</b>		
Dated June 1, 1998	\$ 5,490,000	\$ 985,000
<b>Water Judgement Bonds</b>		
Dated July 23, 2002	35,030,000	15,335,000
<b>Adult Detention Facility</b>		
Dated October 1, 2002	29,875,000	2,255,000
<b>Fiber Optic Ring</b>		
Dated October 1, 2002	2,745,000	205,000
Defeasance from Existing Resources	Amount Defeased	Unmatured and Unpaid at 12/31/21
<b>Adult Detention Facility</b>		
Dated June 6, 2012	\$2,135,000	\$2,135,000
<b>Various Purpose</b>		
Dated August 22, 2015	3,670,000	1,270,000

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NOTE 17- LONG-TERM OBLIGATIONS

A schedule of changes in bonds and other long-term obligations of the governmental activities of the County during 2021 were as follows:

Debt Issue	Balance as of 12/31/20	Increases	Decreases	Balance as of 12/31/21	Due Within One Year
<b>General Obligation Bonds</b>					
2010 2.00-4.25% \$9,540,000					
Various Purpose	\$ 6,840,000	\$ -	\$ 445,000	\$ 6,395,000	\$ 460,000
Premium on Debt Issued	8,937	-	894	8,043	-
Discount on Debt Issued	(13,863)	-	(1,386)	(12,477)	-
2014 1.50-5.00% \$7,520,000					
Various Purpose	2,650,000	-	625,000	2,025,000	640,000
Premium on Debt Issued	253,456	-	63,363	190,093	-
<b>Direct Placement</b>					
2019 1.916-1.916% \$634,000					
By-Pass 4	515,000	-	125,000	390,000	128,000
<b>Total General Obligation Bonds</b>	<b>\$ 10,253,530</b>	<b>\$ -</b>	<b>\$ 1,257,871</b>	<b>\$ 8,995,659</b>	<b>\$ 1,228,000</b>
<b>Special Assessment Bonds</b>					
2005 4.125% \$1,144,000					
Venice Gardens Sewer	\$ 907,770	\$ -	\$ 21,430	\$ 886,340	\$ 22,320
2008 3.00-5.50% \$3,315,000					
Various Purpose	1,705,000	-	180,000	1,525,000	185,000
Premium on Debt Issued	33,500	-	4,187	29,313	-
2012 1.00-4.00% \$1,785,000					
2001 Union Ctr I and III	200,000	-	200,000	-	-
Premium on Debt Issued	10,047	-	10,047	-	-
<b>Total Special Assessment Bonds</b>	<b>\$ 2,856,317</b>	<b>\$ -</b>	<b>\$ 415,664</b>	<b>\$ 2,440,653</b>	<b>\$ 207,320</b>
<b>Revenue Bonds</b>					
<b>Direct Placement</b>					
2020 1.98% \$1,700,000					
Hamilton Mason Road	\$ 1,700,000	\$ -	\$ 115,000	\$ 1,585,000	\$ 130,000
<b>Total Revenue Bonds</b>	<b>\$ 1,700,000</b>	<b>\$ -</b>	<b>\$ 115,000</b>	<b>\$ 1,585,000</b>	<b>\$ 130,000</b>

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Debt Issue	Balance as of 12/31/20	Increases	Decreases	Balance as of 12/31/21	Due Within One Year
<b>Direct Borrowings</b>					
Long-Term Loans					
2005 0.00% \$789,748					
OPWC Cincinnati Dayton Rd.	\$ 177,695	\$ -	\$ 39,488	\$ 138,207	\$ 39,488
2009 0.00% \$329,549					
OPWC Tylersville Rd.	148,301	-	16,478	131,823	16,478
2009 0.00% \$157,188					
OPWC Hamilton Eaton Slip	78,597	-	7,860	70,737	7,860
2010 0.00% \$305,000					
OPWC Reily Millville Slip Phase I	160,125	-	15,250	144,875	15,250
2010 0.00% \$416,498					
OPWC Reily Millville Slip Phase II	194,363	-	27,766	166,597	27,766
2011 0.00% \$348,950					
OPWC Trenton and Busenbark Rd.	209,843	-	17,448	192,395	17,448
Total Long-Term Loans From Direct Borrowings	\$ 968,924	\$ -	\$ 124,290	\$ 844,634	\$ 124,290
Other Long-Term Obligations					
Claims Payable	\$ 613,253	\$ (22,756)	\$ 106,056	\$ 484,441	\$ 33,325
Compensated Absences Payable	9,656,748	4,544,731	4,625,711	9,575,768	4,675,233
Contracts Payable - TID	14,913,175	-	1,070,677	13,842,498	1,029,877
Contracts Payable - Port Authority	8,675,000	-	555,000	8,120,000	585,000
Contracts Payable -LCA Obligations	9,799,861	-	1,405,569	8,394,292	825,375
Net Pension Liability-OPERS	120,901,734	-	30,290,918	90,610,816	-
Net OPEB Liability-OPERS	83,693,734	-	83,693,734	-	-
Total Other Long-Term Obligations	248,253,505	4,521,975	121,747,665	131,027,815	7,148,810
Total Governmental Activities	\$ 264,032,276	\$ 4,521,975	\$ 123,660,490	\$ 144,893,761	\$ 8,838,420

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GENERAL OBLIGATION BONDS

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

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

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

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

SPECIAL ASSESSMENT BONDS WITH GOVERNMENTAL COMMITMENT

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

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

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

In June 2012, the County issued \$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 \$3,289,791 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 \$401,430 and \$127,936 respectively.

REVENUE BONDS

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

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LONG-TERM LOANS

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

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

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

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

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

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

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

OTHER PAYABLES

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

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

Contracts payable represent long-term contractual agreements for the payment of bonds issued by the Butler County Transportation Improvement District (TID), Liberty Community Authority, and the Butler County Port Authority.

The County pledged the Voice of America net TIF revenues (collections less debt service and school district payments) as a primary source to the Transportation Improvement District (TID) to assist in paying for the \$41,130,000 of 2007 Butler County Transportation Improvement District Highway Improvement Bonds. There is no set amortization schedule reflecting the amount sent to the TID. The County has recorded a long term obligation in the amount of \$13,842,498, the estimated portion of the bonds to be paid by the net TIF revenues. The County paid \$1,070,677 on the bonds in 2021.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

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 2021, The Liberty Community Authority had insufficient revenues to make their payment on the OWDA loan obligation and the Series C Bonds in full. In accordance with the financial guarantees provided by Butler County, \$1,405,569 of Butler County TIF revenues was used by the fiscal agent to cover cash flow shortfalls for a portion of the Liberty Community Authority OWDA obligations and the 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. 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 2021 is \$8,394,292 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, 2021

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

Year	General Obligation Bonds		General Obligation Bonds Direct Placement	
	Principal	Interest	Principal	Interest
2022	\$ 1,100,000	\$ 357,013	\$ 128,000	\$ 7,472
2023	1,155,000	306,613	130,000	5,020
2024	1,210,000	256,063	132,000	2,530
2025	600,000	202,438		
2026	620,000	178,438		
2027-2031	2,985,000	495,325		
2032-2034	750,000	64,600		
Total	\$ 8,420,000	\$ 1,860,490	\$ 390,000	\$ 15,022

Year	Special Assessment Bonds		Revenue Bond Direct Placement	
	Principal	Interest	Principal	Interest
2022	\$ 207,320	\$ 118,772	\$ 130,000	\$ 161,383
2023	218,240	109,341	135,000	163,809
2024	229,190	97,657	135,000	161,136
2025	240,200	85,384	140,000	163,463
2026	256,230	72,516	140,000	160,691
2027-2031	643,320	187,322	745,000	805,588
2032-2036	181,540	112,851	160,000	163,168
2037-2041	222,210	72,189	-	-
2042-2045	213,090	22,419	-	-
Total	\$ 2,411,340	\$ 878,451	\$ 1,585,000	\$ 1,779,238

Year	Loans Direct Borrowings
	Principal
2022	\$ 124,290
2023	124,290
2024	124,290
2025	104,546
2026	84,802
2027-2031	264,501
2032-2032	17,915
Total	\$ 844,634

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Changes in long-term obligations reported in the business-type activities of the County during 2021 were as follows:

Debt Issue	Balance as of 12/31/2020	Increases	Decreases	Balance as of 12/31/2021	Due Within One Year
<b>General Obligation Bonds</b>					
2005 4.125% \$600,000					
Venice Garden Sewer	\$ 476,100	\$ -	\$ 11,240	\$ 464,860	\$ 11,700
2006 4.375% \$3,200,000					
USDA New Miami Sewer	2,621,770	-	56,110	2,565,660	58,550
<b>Total General Obligation Bonds</b>	<b>\$ 3,097,870</b>	<b>\$ -</b>	<b>\$ 67,350</b>	<b>\$ 3,030,520</b>	<b>\$ 70,250</b>
<b>Water Judgement Bonds</b>					
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	3,770,000	-	1,845,000	1,925,000	1,925,000
	256,489	-	128,246	128,243	-
<b>Total Judgement Bonds</b>	<b>\$ 13,376,489</b>	<b>\$ -</b>	<b>\$ 1,973,246</b>	<b>\$ 11,403,243</b>	<b>\$ 1,925,000</b>
<b>Revenue Bonds</b>					
2005 3.00-5.00% \$19,575,000					
Sewer	\$ 1,330,000	\$ -	\$ 425,000	\$ 905,000	\$ 440,000
Premium on Debt Issued	314,105	-	104,704	209,401	-
2006 4.375-4.375% \$4,000,000					
USDA Sewer	3,238,260	-	73,910	3,164,350	77,150
2014 2.00-4.00% \$9,640,000					
Sewer	2,335,000	-	1,350,000	985,000	315,000
Premium on Debt Issued	284,464	-	71,115	213,349	-
2014 0.30-3.00% \$7,335,000					
Water	975,000	-	975,000	-	-
2014 1.50-5.00% \$9,345,000					
Water	4,650,000	-	840,000	3,810,000	940,000
Premium on Debt Issued	563,917	-	112,784	451,133	-
<b>Total Revenue Bonds</b>	<b>\$ 13,690,746</b>	<b>\$ -</b>	<b>\$ 3,952,513</b>	<b>\$ 9,738,233</b>	<b>\$ 1,772,150</b>

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

Debt Issue	Balance as of 12/31/20	Increases	Decreases	Balance as of 12/31/21	Due Within One Year
Direct Borrowings					
Long-Term Loans					
2005 4.19% \$4,634,892 Cincinnati Waterworks	\$ 1,477,923	\$ -	\$ 261,118	\$ 1,216,805	\$ 273,307
2006 0.00% \$700,871 OPWC Cast Iron Watermain	315,386	-	35,045	280,341	35,045
2006 0.00% \$874,581 OPWC Watermain Improvements	349,832	-	43,730	306,102	43,730
2009 0.00% \$470,318 OPWC Cast Iron Watermain	321,386	-	15,678	305,708	15,678
2009 3.52% \$3,158,694 OWDA Polybutylene Water Line	1,928,848	-	154,782	1,774,066	160,278
2009 3.42% \$849,987 OWDA Shaker Creek Sewer	453,959	-	43,874	410,085	45,387
2009 3.42% \$1,153,728 OWDA Big Monroe Sewer	617,442	-	59,552	557,890	61,597
2009 2.65% \$1,587,221 (ARRA) OWDA Lesourdsville Sewer	55,325	-	5,442	49,883	5,588
2010 0.00% \$2,466,203 (ARRA) OWDA Liberty-Fairfield Water Tank	708,599	-	70,860	637,739	70,860
2010 0.00% \$510,468 OPWC Sharon Creek Sewer	357,324	-	17,016	340,308	17,016
2010 0.00% \$600,000 OPWC Cast Iron Watermain	440,000	-	20,000	420,000	20,000
2011 3.71% \$35,500,000 OWDA Lesourdsville Phase 2	13,871,514	-	808,328	13,063,186	838,596

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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Debt Issue	Balance as of 12/31/20	Increases	Decreases	Balance as of 12/31/21	Due Within One Year
2011 0.00% \$201,000					
OPWC West Chester Road					
Watermain Replacement	\$ 117,707	\$ -	\$ 5,231	\$ 112,476	\$ 5,228
2011 0.00% \$580,000					
OPWC Polybutylene	464,001	-	19,334	444,667	19,334
2012 0.00% \$169,873					
OPWC Liberty-Fairfield					
Watermain Replacement	130,239	-	5,662	124,577	5,662
2013 0.00% \$1,275,000					
OPWC Polybutylene	1,105,000	-	42,500	1,062,500	42,500
2014 0.00% \$308,512					
OPWC Liberty-FF WM Replace	272,518	-	10,284	262,234	10,284
2017 0.00% \$265,975					
OPWC Polybutylene	243,810	-	8,866	234,944	8,866
<b>Total Long-Term Loans From Direct Borrowings</b>	<b>\$ 23,230,813</b>	<b>\$ -</b>	<b>\$ 1,627,302</b>	<b>\$ 21,603,511</b>	<b>\$ 1,678,956</b>
Compensated Absences	\$ 678,151	\$ 257,322	\$ 202,360	\$ 733,113	\$ 248,009
Net Pension Liability-OPERS	8,060,112	-	2,019,393	6,040,719	-
Net OPEB Liability-OPERS	5,579,584	-	5,579,584	-	-
<b>Total Other Long-Term Obligations</b>	<b>\$ 14,317,847</b>	<b>\$ 257,322</b>	<b>\$ 7,801,337</b>	<b>\$ 6,773,832</b>	<b>\$ 248,009</b>
<b>Total Business-Type Activities</b>	<b>\$ 67,713,765</b>	<b>\$ 257,322</b>	<b>\$ 15,421,748</b>	<b>\$ 52,549,339</b>	<b>\$ 5,694,365</b>

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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GENERAL OBLIGATION BONDS

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

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

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

WATER JUDGEMENT BONDS

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

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

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

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

REVENUE BONDS

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

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

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

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

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

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

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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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.

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 21% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$11,868,942. Of this total \$4,289,250 is for the revenue bonds, \$1,370,674 for the Cincinnati Waterworks, and \$6,209,018 for the OPWC/OWDA loans. Principal and interest paid for the current year and total net revenues were \$2,879,460 and \$13,762,571 respectively.

Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$2,076,694, \$314,080 for the Cincinnati Waterworks loan and \$488,686 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 18% of net revenues. The total principal and interest remaining to be paid on the bonds and loans is \$25,934,664. Of this total \$7,212,317 is for the revenue bonds and \$18,722,347 is for the OPWC/OWDA loans.

Principal and interest paid for the current year and total net revenues were \$3,527,615 and \$19,935,791 respectively. Principal and interest and fiscal charges paid for the current year for Revenue Bonds was \$2,150,431 and \$1,377,184 for the OPWC/OWDA loans.

#### LONG-TERM LOANS

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

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

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

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

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

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

In 2009, the County entered into a loan with the OWDA for \$1,587,221 to construct a new sewage receiving facility, a new 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 2048.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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OTHER PAYABLES

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

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

Year	General Obligation Bonds		Judgment Bonds	
	Principal	Interest	Principal	Interest
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	79,800	121,887	2,395,000	258,038
2026	83,250	118,429	2,520,000	132,300
2027-2031	473,650	534,792	-	-
2032-2036	585,580	422,859	-	-
2037-2041	723,970	284,460	-	-
2042-2046	864,220	113,335	-	-
Total	\$ 3,030,520	\$ 1,980,766	\$ 11,275,000	\$ 1,354,938

Year	Revenue Bonds		Loans	
	Principal	Interest	Principal	Interest
2022	\$ 1,772,150	\$ 413,590	\$ 1,678,956	\$ 660,270
2023	1,810,520	328,615	1,805,318	611,379
2024	1,389,040	241,892	1,812,535	560,516
2025	1,057,720	176,366	1,794,295	507,909
2026	91,550	124,028	1,578,662	413,954
2027-2031	521,490	556,434	7,958,572	1,462,991
2032-2036	645,980	431,932	3,836,295	481,509
2037-2041	800,220	277,704	715,013	-
2042-2046	775,680	86,656	405,416	-
2047-2048	-	-	18,449	-
Total	\$ 8,864,350	\$ 2,637,217	\$ 21,603,511	\$ 4,698,528

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, 2021 was \$87,580,000.

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, 2021 is \$4,000,000.

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, 2021 was \$494,995,000.



BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
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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, 2021 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, 2021 are an overall debt margin of \$240,264,189 and unvoted debt margin of \$96,705,676.

NOTE 18- INTERFUND BALANCES AND ACTIVITY

Transfers In/Transfers Out activity for 2021 consisted of the following:

Transfers To	Transfers From		
	General	Residential Incentive Districts and Tax Incremental Financings	Total
General	\$ -	\$ -	\$ -
Job and Family Services / Children Services Agency	828,107	-	828,107
Non Major Governmental	74,867	2,605,876	2,680,743
Total	<u>\$ 902,974</u>	<u>\$ 2,605,876</u>	<u>3,508,850</u>

Due From/Due To balances at December 31, 2021 consist of the following individual fund receivables and payables:

<u>Due To (Payable)</u>	<u>Due From (Receivable)</u>
	General
Mental Health and Addiction Recovery Services Board	\$ 75,000
Job and Family Services/Children Services Agency	3,507
Non Major Governmental	120,636
Sewer	297
Water	198
Total	<u>\$ 199,638</u>

Advances From/Advances To balances at December 31, 2021 consist of the following individual fund receivables and payables:

<u>Advances To</u>	<u>Advances From</u>
	General
Non Major Governmental	<u>\$ 234,720</u>

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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

All balances in the Due From/Due To schedule resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The balance of \$234,720 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 19- 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 20 –JOINTLY GOVERNED ORGANIZATIONS/RISK SHARING POOL/INSURANCE PURCHASING POOL/RELATED ORGANIZATIONS

TRANSPORTATION IMPROVEMENT DISTRICT OF BUTLER COUNTY

The Transportation Improvement District, a jointly governed organization, provides the opportunity to construct roads, bridges and accompanying improvements within the County. The Transportation Improvement District Board, which consists of representatives from each of the participating governments, including the County, oversees the operation of the District. The board exercises total control over the operation of the district, including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. Complete financial statements can be obtained from the Transportation Improvement District, 315 High St. 6<sup>th</sup> 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. The board exercises total control over the operation of the district, including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. The County contributed \$31,885 in 2021. Financial statements can be obtained from the OKI, 720 E. Pete Rose Way, Suite 420 Cincinnati, OH 45202.

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

The Butler/Clermont/Warren Workforce Policy Board is a jointly governed organization with thirty-one board members consisting of representatives from business, education, labor and government. The Butler County Commissioners appoint two of the members of the board. The Policy Board is a regional organization developed as a result of the Workforce Investment Act. The role of the Policy Board is to assess the workforce needs of area employers, assess the employment and training needs of job seekers and to identify fiscal and other available resources to meet current and future workforce needs in the region.

Warren County is currently the fiscal agent for the WIA area. The duties of the fiscal agent include budgeting, reporting and disbursing grant funding to the participating counties from the Ohio Department of Job and Family Services.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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COMMUNITY-BASED CORRECTIONAL FACILITY

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

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

SOUTHWEST OHIO COUNCIL OF GOVERNMENTS

The Southwest Ohio Council of Governments was created by the Board of Developmental Disabilities of Butler, Hamilton, Clermont and Warren Counties. The Council consists of four members representing each of the four counties. Any other County Board of Developmental Disabilities may petition for membership to the Council however membership must be approved by two-thirds vote of the Council members. The role of the Council is to coordinate the powers and duties of the member Boards to better serve and benefit persons with developmental disabilities within the four counties. The Council serves as its own taxing and debt issuance authority and is a jointly governed organization. In 2021, 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. CORSAs were formed as an Ohio non-profit corporation for the purpose of establishing the CORSAs 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 CORSAs. 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 CORSAs is limited to its voting authority and any representation it may have on the board of trustees. CORSAs have 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 CORSAs. The participating counties have no responsibility for the payment of certificates. The County's payment for insurance to CORSAs in 2021 was \$639,554.

JEFFERSON HEALTH PLAN

The Butler County Board Development Disabilities (BCBDD) participated in the Jefferson Health Plan during 2021. Jefferson Health Plan was first established in 1985 to provide to serve public entities in Ohio and afford them an opportunity to share in the benefits of better health care through a consortium. The Jefferson Health Plan is organized and operates as a Council of Governments under Ohio Revised Code Chapter 167 with membership open to political subdivisions within and outside of the State of Ohio.

BCBDD provides health insurance to its employees through a self-insurance plan. BCBDD pays \$612.80 per month for employees enrolled in a single plan and \$1,694.70 per month for employees enrolled in a family plan, with the employees paying \$75.75 per month for single coverage, and \$209.44 per month for family coverage.

BUTLER COUNTY, OHIO  
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REGIONAL TRANSIT AUTHORITY (RTA)

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

METROPARKS OF BUTLER COUNTY

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

TWELFTH DISTRICT COURT OF APPEALS

The State of Ohio is divided into twelve district courts of appeals. The twelfth district includes the counties of Brown, Clermont, Butler, Warren, Clinton, Fayette, Madison, and Preble. The district court is a separate entity from the County. The three judges who are responsible for the court system are elected in the general election by the populous of the above listed counties. The court system sets its own budget and appoints staff necessary for operations of the court. The County contributed \$248,310 to the court of appeals in 2021.

NOTE 21– 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	\$ 6,238,248
Mental Health and Addiction Recovery Services Board	1,262,761
Developmental Disabilities	470,945
Job and Family Services/Children Services	3,527,995
Residential Incentive Districts and Tax Incremental Financing	2,081,724
Nonmajor Governmental Funds	4,731,796
Total Governmental Funds	<u>\$ 18,313,469</u>
Proprietary Funds:	
Sewer	2,141,313
Water	2,543,048
Total Proprietary Funds	<u>\$ 4,684,361</u>

BUTLER COUNTY, OHIO  
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The County has several outstanding contracts for construction and professional services. The following amounts remain on these contracts as of December 31, 2021.

Contractor	Outstanding Balance
Sunesis Construction Co	\$ 17,521,980
Ford Development	1,459,843
Granite Inliner LLC	940,328
Water and Sewer Service Construction Inc	781,213
CDM Smith	311,134
Shook Construction	197,416
Hazen and Sawyer PC	98,800
A and A Safety Inc	92,167
Total	<u>\$ 21,402,881</u>

**NOTE 22 – TAX ABATEMENTS**

For 2021, County property taxes were reduced by \$575,446 under community reinvestment areas and enterprise tax zone exemption agreements entered into by various municipalities as summarized below.

Overlapping Government	Amount of 2021 Taxes Abated
<i>Community Reinvestment Areas:</i>	
City of Fairfield	\$201,224
City of Hamilton	5,145
City of Monroe	199,320
Total Community Reinvestment Areas	<u>405,689</u>
<i>Enterprise Zone Exemptions:</i>	
City of Hamilton	163,493
City of Middletown	6,264
Total Enterprise Zone Exemptions	<u>169,757</u>
Total Abatements	<u>\$575,446</u>

**NOTE 23 – ASSET RETIREMENT OBLIGATIONS(ARO)**

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

**NOTE 24 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. The impact on the County's future operating costs, revenues and additional recovery from emergency funding, either federal or state, cannot be estimated.

Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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NOTE 25 – SUBSEQUENT EVENTS NOTE

In December 2021, the Butler County Commissioner's voted to temporarily reduce the 1.92 mills of inside real estate tax millage for tax year 2021 to be collected in 2022 to zero. The revenue generated by this unvoted levy has traditionally been deposited in the General Fund. The Commissioners determined there were sufficient revenues in the General fund for 2022, allowing this one time reduction in the tax rate.

On March 03, 2022, the County issued \$7,525,000 of general obligation taxable bonds, convertible to tax exempt bonds, to pay off the long term contractual obligation to the Butler County Port Authority. The County pledged the excess dollars remaining on the Voice of America net TIF revenues for the Series A bonds originally issued at \$11,085,000. The series A bonds were issued to assist in constructing public parking garages.

On March 24, 2022, the County issued \$9,315,000 in various purpose limited tax general obligation bonds. \$6,585,000 of the bonds were issued to aide in the construction of certain assets related to the Freedom Pointe development project. \$2,730,000 of bonds were issued to refund the 2010 High Square bonds originally issued for \$3,420,000 as part of the 2010 various purpose general obligation bonds. A total of \$2,714,114 was sent to the trust agent to pay off the principal and interest on the refunded bonds.

In March 2022, the County defeased the remaining \$3,715,000 of 2010 general obligation bonds. These bonds were originally issued for \$6,120,000 as part of the 2010 various purpose issue for the Liberty Interchange road construction project. The County sent \$3,761,167 to the trust account to pay off the remaining interest and principal on the bonds.

In May 2022, the Butler County Commissioner's voted to discontinue operating the Butler County Care Facility. The current conditions and circumstances of the facility no longer provide for economical and efficient operations. Pursuant to Ohio Revised Code 5155.31 (B), effective December 31, 2022 the facility will no longer provide services to Butler County residents.

NOTE 26- 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  
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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 assets will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. There were no deferred outflows of resources at December 31, 2021.

In addition to liabilities, both the government-wide statement of net assets and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the Corporation, deferred inflows of resources include unavailable revenue. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. 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, 2021.

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  
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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, 2021.

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, 2021, the carrying amount of all Corporation deposits was \$1,299,636. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2021, \$250,000 of the Corporation's bank balance of \$1,049,636 was covered by the Federal Deposit Insurance Corporation (FDIC) and the remaining amount was either covered by the Ohio Pooled Collateral System (OPCS) or exposed to custodial credit risk as described below.

Custodial credit risk is the risk that, in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. The Corporation has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the Corporation's and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2020, 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, 2021, the Corporation recognized revenues of \$135,759 for these fees that were collected by the County in 2021. The Corporation also recorded \$242,310 in Sheriff sale money from Butler County.

During 2021, the Corporation paid \$18,775 in various costs to various Butler County departments.



BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
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NOTE 27- LIBERTY COMMUNITY AUTHORITY

Reporting Entity

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

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

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

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

Measurement Focus, Basis of Accounting and Basis of Presentation

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

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

Cash and Cash Equivalents

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

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.

BUTLER COUNTY, OHIO  
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Due to Developer

The amounts reported as Due to Developer represent administrative and construction 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.

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a custodial risk policy. Ohio law requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the Authority places deposits must pledge as collateral eligible securities of aggregate fair value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). Financial institutions participating in the Ohio Pooled Collateral System (OPCS), a centralized collateral system monitored by the Ohio Treasurer of State, must pledge eligible securities equal to at least 102% 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, 2021, the carrying amount and bank balance of the Authority's deposits was \$21,117. These balances were covered by the FDIC.

Cash Equivalents

As of December 31, 2021, the Authority also had \$663,529 in a US Treasury Money Market account. In addition, the Authority had cash on deposit with US Bank (Trustee) in accordance with the Authority's Master Trust Agreement with the Trustee. The amount on deposit with the Trustee at December 31, 2021 was \$1,521,112 and consists of a US Treasury money market fund. This account is reported as restricted cash with fiscal agent on the Statement of Net Position

Community Development Charges

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

Assessed Valuation Charge

The Assessed Valuation Charge is an annual charge on each chargeable parcel of land within the Authority based on the Assessed Valuation of each parcel which may be expressed as a number of mills. In 2021 the Assessed Valuation Charge was the full 10 mills on the total Assessed Valuation. In 2021, the Authority also assessed a Core Retail Valuation Charge of 7.89 mills.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

Facility Charge

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

Restricted Assets

Restricted assets consist of cash with fiscal agent whose use has been restricted by bond indenture for a debt service reserve. Restricted assets at December 31, 2021 were \$1,521,112.

Capital Assets

Capital Assets Activity for the year ended December 31, 2021 was as follows:

	Balance 1/1/21	Increases	Decreases	Balance 12/31/2021
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	(2,837,625)	(540,500)	-	(3,378,125)
Infrastructure	(1,456,481)	(277,425)	-	(1,733,906)
Total accumulated depreciation	<u>(4,294,106)</u>	<u>(817,925)</u>	<u>-</u>	<u>(5,112,031)</u>
Capital assets, net	<u>\$ 38,935,827</u>	<u>\$ (817,925)</u>	<u>\$ -</u>	<u>\$ 38,117,902</u>

LONG-TERM DEBT

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

The 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.

In November 2014, the Authority entered into a debt financing arrangement 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. This loan is considered a direct borrowing. Direct borrowings have terms negotiated directly between the Authority and the lender and are not offered for public sale. In the event of default, the OWDA may declare the full amount of the then unpaid original loan amount to be immediately due and payable and/or require the Authority to pay any fines, penalties, interest, or late charges associated with the default.

BUTLER COUNTY, OHIO  
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Debt activity for the year ended December 31, 2021 was as follows:

	Balance 1/1/21	Additions	Reductions	Balance 12/31/21	Due Within One Year
2014 Revenue Bonds	\$ 18,630,000	\$ -	\$ (410,000)	\$ 18,220,000	\$ 430,000
Less deferred amount for issuance discounts	(360,109)	-	15,657	(344,452)	-
Total Revenue Bonds	18,269,891	-	(394,343)	17,875,548	430,000
 OWDA Loan Development Subordinate Bond	 11,045,733  3,429,586	 -  117,644	 (770,082)  	 10,275,651  3,547,230	 263,138  
Total Long Term Obligations	<u>\$ 32,745,210</u>	<u>\$ 117,644</u>	<u>\$ (1,164,425)</u>	<u>\$ 31,698,429</u>	<u>\$ 693,138</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 2021 there was \$117,644 in capitalized interest on the bond.

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

Under funding agreements, Butler County has pledged tax increment financing (TIF) revenues in the event the assessed valuation and facility charges are insufficient to pay debt service on the revenue bonds or OWDA loan. During 2021, Butler County provided \$836,699 in TIF revenues to use toward OWDA loan debt service and \$568,871 in TIF revenues to pay towards the revenue bonds debt service and fees. A liability for these amounts has been recorded on the statements of net position as Due to the County.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

A summary of the annual debt service requirements for the bonds payable as of December 31, 2021 follows:

	Principal	Interest	Total
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	500,000	995,162	1,495,162
2026	530,000	966,412	1,496,412
2027-2031	3,160,000	4,337,276	7,497,276
2032-2036	4,220,000	3,311,551	7,531,551
2037-2041	5,665,000	1,895,700	7,560,700
2042-2043	2,785,000	253,200	3,038,200
Total	<u>\$ 18,220,000</u>	<u>\$ 14,883,037</u>	<u>\$ 33,103,037</u>

Annual debt service requirements for the OWDA Loan as of December 31, 2021 follows:

	Principal	Interest	Total
2022	\$ 263,138	\$ 128,446	\$ 391,584
2023	536,184	246,982	783,166
2024	549,673	233,494	783,167
2025	563,501	219,666	783,167
2026	577,676	205,490	783,166
2026-2030	3,113,813	802,019	3,915,832
2031-2035	3,525,682	390,153	3,915,835
2036-2038	1,145,984	28,768	1,174,752
Total	<u>\$ 10,275,651</u>	<u>\$ 2,255,018</u>	<u>\$ 12,530,669</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 2021, the Authority paid the Developer \$0 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 2019, the three trustees of the Developer were replaced by three trustees from the new property manager of Liberty Center.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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Risk Management

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

Contingent Liabilities

There are no claims and lawsuits pending against the Authority.

Subsequent Events

In February 2022, the Board of Trustees approved resolutions to refund the 2014C revenue bonds and restructure and refinance the OWDA loan.

NOTE 28- BUTLER COUNTY PORT AUTHORITY

Reporting Entity

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

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

Basis of Presentation

Enterprise accounting is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Measurement Focus and Basis of Accounting

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

Budgetary Data

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

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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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 2021, the Port Authority invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, Certain External Investment Pools and Pool Participants. The Port Authority measures their investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value. For 2021, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transaction to \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

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.

BUTLER COUNTY, OHIO  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

At year-end, the carrying amount of the Port Authority's deposits was \$1,405,563 and the bank balance was \$1,405,563. Federal depository insurance covered \$250,000 of the bank balance. The remaining \$1,155,563 was collateralized in a manner described above.

Investments

As of December 31, 2021, the Port Authority had investments in STAR Ohio totaling \$1,848,057.

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

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, 2021 consisted of the following:

Greater Miami Valley YMCA	\$ 11,771,900
Liberty Center Project Series A	8,120,000
Liberty Center Project Series B	5,630,000
Liberty Center Project Series C	18,220,000
Colonial Senior Services, Inc.	5,290,000
Mother Teresa Catholic Elementary School	2,779,151
NorthPoint Seward	18,930,010
StoryPoint	42,140,000
NorthPoint Rinck	43,714,717
NorthPoint Brate	31,000,000
Community First Solutions	19,915,000
	<u>\$ 207,510,778</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.



BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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The NorthPoint Seward 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.

The Community First Solutions conduit debt was issued for the purpose of constructing new independent living units.

NOTE 29- BUTLER COUNTY VISITORS BUREAU

Reporting Entity

The Butler County Visitors Bureau (the "BCVB") was organized in 2007 for the purpose of spotlighting Butler County as a unique travel and tourism destination through target marketing, sales and development efforts. The 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. As such, certain revenue recognition criteria and presentation feature are different from GASB revenue recognition criteria and presentation. 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.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

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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.

Accounts Receivable

The BCVB uses the allowance method of accounting for doubtful accounts. All accounts were considered to be fully collectible at December 31, 2021. 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, 2021 was \$724.

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, 2021. The BCVB's federal income tax returns for 2019, 2020, and 2021 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 \$229,425 for the year ended December 31, 2021.

Subsequent Events

Subsequent Events have been evaluated through June 30, 2022, which is the date of this report.

BUTLER COUNTY, OHIO  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2021

**NOTE 30- 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
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 1,299,636	\$ 684,646	\$ 3,253,620	\$ 786,304	\$ 6,024,206
Cash and Cash Equivalents:					
With Fiscal Agents	-	1,521,112	-	-	1,521,112
Facility Charges Receivable	-	115,972	-	-	115,972
Accounts Receivable	-	-	27,375	340,225	367,600
Prepaid Items	1,932	-	-	-	1,932
Receivables from Conduit Debt Receipts	-	-	207,510,778	-	207,510,778
Assets Held for Resale	6,100	-	-	-	6,100
Capital Assets:					
Nondepreciable Capital Assets	-	2,333,662	-	-	2,333,662
Depreciable Capital Assets, net	-	35,784,240	-	332	35,784,572
<b>Total Assets</b>	<b>1,307,668</b>	<b>40,439,632</b>	<b>210,791,773</b>	<b>1,126,861</b>	<b>253,665,934</b>
<b>Liabilities</b>					
Accounts Payable	894	29,980	6,834	-	37,708
Accrued Interest Payable	-	88,597	-	-	88,597
Due To Other Governments	6,830	-	-	-	6,830
Due To Developer - Noncurrent	-	2,080,323	-	-	2,080,323
Long-Term Liabilities:					
Due Within One Year	-	693,138	-	-	693,138
Due In More Than One Year	-	34,975,707	207,510,778	-	242,486,485
<b>Total Liabilities</b>	<b>7,724</b>	<b>37,867,745</b>	<b>207,517,612</b>	<b>-</b>	<b>245,393,081</b>
<b>Net Position</b>					
Net Investment in Capital Assets	-	9,677,424	-	-	9,677,424
Restricted	336,108	-	-	-	336,108
Unrestricted (Deficit)	963,836	(7,105,537)	3,274,161	1,126,861	(1,740,679)
<b>Total Net Position</b>	<b>\$ 1,299,944</b>	<b>\$ 2,571,887</b>	<b>\$ 3,274,161</b>	<b>\$ 1,126,861</b>	<b>\$ 8,272,853</b>

	Butler County Land Reutilization Corporation	Liberty Community Authority	Butler County Port Authority	Butler County Visitors Bureau	Total
<b>Expenses:</b>	\$ 469,665	\$ 2,701,336	\$ 49,916	\$ 1,764,266	\$ 4,985,183
<b>Program Revenues:</b>					
Charges for Services	-	1,780,023	1,006,029	-	2,786,052
Operating Grants, Contributions, and Interest	102,795	-	-	1,919,410	2,022,205
<b>Total Program Revenues</b>	<b>102,795</b>	<b>1,780,023</b>	<b>1,006,029</b>	<b>1,919,410</b>	<b>4,808,257</b>
Net Program Revenue (Expenses)	(366,870)	(921,313)	956,113	155,144	(176,926)
Other General Revenues	378,169	5	1,714	-	379,888
Change in Net Position	11,299	(921,308)	957,827	155,144	202,962
Net Position at Beginning of Year	1,288,645	3,493,195	2,316,334	971,717	8,069,891
<b>Net Position at End of Year</b>	<b>\$ 1,299,944</b>	<b>\$ 2,571,887</b>	<b>\$ 3,274,161</b>	<b>\$ 1,126,861</b>	<b>\$ 8,272,853</b>

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, 2021

Butler County reports its infrastructure assets using the modified approach as outlined in Governmental Accounting Standards Board (GASB) Statement No. 34. The following disclosures pertain to the conditional assessment and budgeted versus actual expenditures for the preservation of these assets. Data for the conditional assessment is presented in each of the following three sections for 2020, 2017, and 2014. Beginning with reporting year 2009, the County moved to a three year conditional assessment rotation cycle.

County Roads

The condition of road pavement is evaluated and measured using a physical condition rating system. This approach assigns a numerical rating to each road, or section thereof, based on the following criteria: age of pavement, date of last surface maintenance, traffic flow and volume, traffic type and availability of funds. The physical condition rating is determined by a committee of experts from the County Engineer's Office based on the criteria below:

Pavement Rating	Condition Rating	Description
1	Excellent	Pavements not in need of maintenance. New condition. Typically pavements 1-4 years old fall into this category. Older pavements with lower traffic counts and low truck traffic also fall into this category.
2	Good	Pavement in need of minor maintenance to restore to Excellent condition. Typically pavements 5-8 years old with high traffic counts or a large percentage of truck traffic.
3	Fair	Pavement in need of major maintenance to restore to Excellent condition. Typically pavements are 9-15 years old.
4	Poor	Pavement in need of major repair or heavy overlays to bring to Excellent condition. Pavements over 15 years old, or with high traffic volume and/or high truck traffic could be rated 4.

It is the County policy that at least 90% of the roadways will have a rating of 3 (Fair) or higher. The Butler County Engineer's Office has a goal whereby the total mileage of the roadway in the County will be re-paved on a 17-year rotational basis. Historical data has shown that with yearly inspection and maintenance, the average road of the County will be maintained at a usable level for a 25-year period. Each roadway in the County will be assessed once every three years, with higher emphasis on older and more heavily used pavements.

*The following summarizes the physical condition assessment of County roads as of December 31 for 2020, 2017, and 2014:*

Road Condition	2020		2017		2014	
	Road Miles	% of Total	Road Miles	% of Total	Road Miles	% of Total
<i>Fair or Better</i>	263	94%	257	95%	254	95%
<i>Less than Fair</i>	16	6%	13	5%	14	5%
<i>Total</i>	279	100%	270	100%	268	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, 2021

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2021	\$15,467,885	\$12,759,336	\$2,708,549
2020	13,745,989	11,385,964	2,360,025
2019	16,618,092	18,705,201	2,087,109
2018	19,731,975	17,765,600	1,966,375
2017	6,241,041	6,241,041	0
2016	3,187,007	3,187,007	0
2015	1,939,082	1,869,777	69,305

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, 2021

It is the County policy to maintain the bridge system in the County where 85% of the structures have a general appraisal summary of 5 (Fair) condition or higher. *The following is a summary of the conditional assessment for bridges as of December 31 for 2020, 2017, and 2014:*

Bridge Condition	2020		2017		2014	
	Number of Bridges	% of Total	Number of Bridges	% of Total	Number of Bridges	% of Total
Fair or Better	386	94%	384	94%	368	92%
Less than Fair	23	6%	23	6%	30	8%
Total	409	100%	407	100%	398	100%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2021	\$1,996,301	\$1,646,733	\$349,568
2020	3,275,496	2,713,132	562,664
2019	1,978,112	2,226,550	248,438
2018	743,591	684,674	58,917
2017	1,439,933	1,439,933	0
2016	1,973,078	1,973,078	0
2015	1,970,084	1,970,084	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, 2021

It is the goal of the Butler County Engineer to maintain 75% of culverts in a condition of 2-Fair or better. The following is a summary of the conditional assessment for culverts as of December 31 for 2020, 2017, and 2014:

Culvert Condition	2020		2017		2014	
	Number of Culverts	% of Total	Number of Culverts	% of Total	Number of Culverts	% of Total
Fair or Better	843	84%	816	83%	798	78%
Less than Fair	161	16%	166	17%	222	22%
Total	1,004	100%	982	100%	1,020	100%

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

Year	Budgeted Expenditures	Actual Expenditures	Difference
2021	\$282,574	\$233,093	\$49,481
2020	1,179,391	976,904	202,487
2019	153,689	172,991	13,302
2018	250,000	152,189	97,811
2017	225,682	225,682	0
2016	108,845	108,845	0
2015	50,000	33,689	16,311

**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 EIGHT YEARS<sup>(1)</sup>**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<b>County's Proportion of the Net Pension Liability</b>	0.65270592%	0.65245344%	0.67147668%	0.66753751%	0.67092475%	0.67466323%	0.67328450%	0.67328450%
<b>County's Proportionate Share of the Net Pension Liability</b>	\$ 96,651,535	\$ 128,961,846	\$ 183,903,846	\$ 104,723,692	\$ 152,355,600	\$ 116,860,173	\$ 81,205,636	\$ 79,371,471
<b>County's Covered Payroll</b>	\$ 88,745,008	\$ 89,499,105	\$ 87,527,186	\$ 84,967,683	\$ 83,513,607	\$ 79,521,898	\$ 79,995,262	\$ 80,024,500
<b>County's Proportionate Share of the Net Pension Liability as a Percentage of Its Covered Payroll</b>	108.91%	144.09%	210.11%	123.25%	182.43%	146.95%	101.51%	99.18%
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liab</b>	86.88%	82.17%	74.70%	84.66%	77.25%	81.08%	86.45%	86.36%

<sup>(1)</sup>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



**REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE  
OF THE NET PENSION LIABILITY (ASSET)  
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM-COMBINED PLAN  
LAST FOUR YEARS <sup>(1)</sup>**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<b>County's Proportion of the Net Pension Asset</b>	0.61527072%	0.63708768%	0.66969576%	0.64686778%
<b>County's Proportionate Share of the Net Pension Asset</b>	(\$1,776,061)	(\$1,328,480)	(\$748,870)	(\$880,598)
<b>County's Covered Payroll</b>	\$ 2,692,129	\$ 2,865,557	\$ 2,848,221	\$ 2,664,423
<b>County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll</b>	-65.97%	-46.36%	-26.29%	-33.05%
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	157.67%	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

**BUTLER COUNTY, OHIO**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE**  
**OF THE NET OPEB LIABILITY (ASSET)**  
**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM - OPEB PLAN**  
**LAST FIVE YEARS (1)**

	2021	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	0.64473408%	0.64631808%	0.66464303%	0.65946400%	0.66248100%
County's Proportionate Share of the Net OPEB Liability (Asset)	(\$11,486,454)	\$89,273,318	\$86,653,764	\$71,612,955	\$66,912,822
County's Covered Payroll	\$ 94,333,537	\$ 95,424,537	\$ 93,311,107	\$ 90,384,381	\$ 88,695,482
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	-12.18%	93.55%	92.87%	79.23%	75.44%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

**BUTLER COUNTY, OHIO**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**SCHEDULE OF THE COUNTY'S CONTRIBUTIONS**  
**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM--TRADITIONAL AND COMBINED PLANS**  
**LAST NINE YEARS<sup>(1)</sup>**

**NET PENSION LIABILITY - TRADITIONAL PLAN**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Contractually Required Contribution	\$ 13,594,639	\$ 12,867,381	\$ 12,971,652	\$ 12,681,651	\$ 11,462,506	\$ 10,425,715	\$ 9,878,226	\$ 9,955,602	\$ 10,783,088
Contributions in Relation to the Contractually Required Contribution	<u>(13,594,639)</u>	<u>(12,867,381)</u>	<u>(12,971,652)</u>	<u>(12,681,651)</u>	<u>(11,462,506)</u>	<u>(10,425,715)</u>	<u>(9,878,226)</u>	<u>(9,955,602)</u>	<u>(10,783,088)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 93,634,872	\$ 88,745,008	\$ 89,499,105	\$ 87,527,186	\$ 84,967,683	\$ 83,513,607	\$ 79,521,898	\$ 79,995,262	\$ 80,024,500
Contributions as a Percentage of Covered Payroll	14.52%	14.50%	14.49%	14.49%	13.49%	12.48%	12.42%	12.45%	13.47%

**NET PENSION LIABILITY - COMBINED PLAN**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution	\$ 400,279	\$ 376,898	\$ 401,178	\$ 398,751	\$ 346,375	\$ 297,147
Contributions in Relation to the Contractually Required Contribution	<u>(400,279)</u>	<u>(376,898)</u>	<u>(401,178)</u>	<u>(398,751)</u>	<u>(346,375)</u>	<u>(297,147)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 2,859,136	\$ 2,692,129	\$ 2,865,557	\$ 2,848,221	\$ 2,664,423	\$ 2,476,225
Contributions as a Percentage of Covered Payroll	14.00%	14.00%	14.00%	14.00%	13.00%	12.00%

**NET OPEB LIABILITY - OPEB PLAN**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually Required Contribution	\$ 118,188	\$ 115,856	\$ 122,395	\$ 117,428	\$ 986,412	\$ 1,828,022
Contributions in Relation to the Contractually Required Contribution	<u>(118,188)</u>	<u>(115,856)</u>	<u>(122,395)</u>	<u>(117,428)</u>	<u>(986,412)</u>	<u>(1,828,022)</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County Covered Payroll	\$ 99,448,708	\$ 94,333,537	\$ 95,424,537	\$ 93,311,107	\$ 90,384,381	\$ 88,695,482
Contributions as a Percentage of Covered Payroll	0.12%	0.12%	0.13%	0.13%	1.09%	2.06%

- (1) Information prior to 2013 is not available for the traditional plan. Information prior to 2016 is not available for the combined plan.
- (2) Beginning in 2016, OPERS used one trust fund as the funding vehicle for all health care plans; therefore, information prior to 2016 is not presented.
- (3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is a defined contribution pension plan; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information

**Butler County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

**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 prior years 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	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Changes in Assumptions – OPERS Pension – Combined Plan**

**Butler County, Ohio**  
**Notes to the Required Supplementary Information**  
**For the year ended December 31, 2021**

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For 2021 and 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

**Changes in Assumptions – OPERS OPEB**

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Benefit Terms – OPERS OPEB**

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

## Combining Statements and Individual Fund Schedules

## Combining Statements – Non-major Governmental Funds

### Non-major Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. The following are descriptions of each non-major special revenue fund:

Real Estate Assessment – To account for restricted State mandated county-wide real estate appraisals that are funded by charges to the County's political subdivisions.

All Other Legislative and Executive – To account for restricted state, federal, or local revenue for all other legislative and executive activities not presented on an individual basis.

All Other Judicial – To account for restricted state, federal, or local revenue for all other judicial activities not presented on an individual basis.

All Other Public Safety – To account for restricted state, federal, or local revenue for all other Public Safety activities not presented on an individual basis.

Motor Vehicle – To account for the revenues derived from motor vehicle licenses and gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County roads and bridge repair/improvement programs.

All Other Public Works – To account for restricted state, federal, or local revenue for all other public works activities not presented on an individual basis.

Child Support Enforcement – To account for grant money as well as the poundage fees collected by the Bureau of Child Support that are restricted by State statute to finance the operation of the Child Support Enforcement Agency.

County Care Facility – To account for the collection of restricted state and federal Medicaid and fees from residents' families for the operation of the County Home.

Elderly Services Levy – To account for restricted dollars associated with a county-wide property tax and the expenditures of those funds.

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

County Coronavirus Relief Fund – To account for and report monies received from the Federal Coronavirus Aid, Relief, and Economic Security (CARES) Act, whose use is restricted to local Coronavirus relief.

All Other Conservation and Recreation – To account for fees collected on permits by the County restricted to State law to finance erosion and sediment control activities.

## 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.

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, 2021**

	Non-major Special Revenue Funds	Non-major Capital Projects Funds	Non-major Bond Retirement Fund	Non-major Permanent Fund	Total Non-major Governmental Funds
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 74,603,602	\$ 520,680	\$ 269,147	\$ 874,233	\$ 76,267,662
Cash and Cash Equivalents:					
In Segregated Accounts	1,628,502	-	-	-	1,628,502
With Fiscal Agents	-	-	148,523	-	148,523
Receivables:					
Property Taxes	10,440,858	-	-	-	10,440,858
Other Local Taxes	726,209	-	-	-	726,209
Accounts	453,923	-	-	-	453,923
Due from Other Governments	10,849,772	-	-	-	10,849,772
Special Assessments	1,523,882	-	5,313,927	-	6,837,809
Loans	497,671	-	-	-	497,671
Prepaid Items	131,584	4,133	-	-	135,717
Materials and Supplies Inventory	1,070,666	-	-	-	1,070,666
<b>Total Assets</b>	<b>\$ 101,926,669</b>	<b>\$ 524,813</b>	<b>\$ 5,731,597</b>	<b>\$ 874,233</b>	<b>\$ 109,057,312</b>
<b>Liabilities</b>					
Accounts Payable	\$ 215,591	\$ -	\$ -	\$ -	\$ 215,591
Contracts Payable	2,618,641	-	-	-	2,618,641
Accrued Wages and Benefits Payable	910,932	-	-	-	910,932
Employee Benefits Payable	171,584	-	-	-	171,584
Due to Other Funds	120,636	-	-	-	120,636
Due to Other Governments	360,132	-	-	-	360,132
Advances from Other Funds	229,015	-	5,705	-	234,720
Unearned Revenue	-	-	-	-	-
Matured Bonds Payable	-	-	13,250	-	13,250
Matured Interest Payable	-	-	5,543	-	5,543
<b>Total Liabilities</b>	<b>4,626,531</b>	<b>0</b>	<b>24,498</b>	<b>-</b>	<b>4,651,029</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes not Levied to Finance the Current Year Operations	10,263,468	-	-	-	10,263,468
Unavailable Revenue	11,077,413	-	5,313,927	-	16,391,340
<b>Total Deferred Inflows of Resources</b>	<b>21,340,881</b>	<b>-</b>	<b>5,313,927</b>	<b>-</b>	<b>26,654,808</b>
<b>Fund Balances</b>					
Nonspendable	1,699,921	4,133	-	874,233	2,578,287
Restricted	74,354,111	520,680	393,172	-	75,267,963
Unassigned (Deficit)	(94,775)	-	-	-	(94,775)
<b>Total Fund Balances (Deficit)</b>	<b>75,959,257</b>	<b>524,813</b>	<b>393,172</b>	<b>874,233</b>	<b>77,751,475</b>
<b>Total Liabilities, Deferred Inflows of Resource and Fund Balances</b>	<b>\$ 101,926,669</b>	<b>\$ 524,813</b>	<b>\$ 5,731,597</b>	<b>\$ 874,233</b>	<b>\$ 109,057,312</b>

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**Butler County, Ohio**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds**  
**December 31, 2021**

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$ 3,693,891	\$ 2,552,573	\$ 5,317,783	\$ 5,625,843
Cash and Cash Equivalents:				
In Segregated Accounts	-	85,861	431,872	1,081,893
Receivables:				
Property Taxes	-	-	-	-
Other Local Taxes	-	-	-	-
Accounts	-	-	-	137,928
Due from Other Governments	-	-	225,000	2,863,312
Special Assessments	-	-	-	-
Loans	-	-	-	-
Prepaid Items	39,423	9,343	36,689	23,328
Materials and Supplies Inventory	5,925	711	4,970	-
<b>Total Assets</b>	<b>\$ 3,739,239</b>	<b>\$ 2,648,488</b>	<b>\$ 6,016,314</b>	<b>\$ 9,732,304</b>
<b>Liabilities</b>				
Accounts Payable	\$ 333	\$ 2,219	\$ 11,205	\$ 69,466
Contracts Payable	4,248	11,829	40,063	62,170
Accrued Wages and Benefits Payable	45,855	26,791	60,161	333,034
Employee Benefits Payable	8,814	5,057	14,418	60,416
Due to Other Funds	-	-	1,992	2,562
Due to Other Governments	10,785	7,149	18,928	81,064
Advances from Other Funds	-	-	3,000	109,390
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>70,035</b>	<b>53,045</b>	<b>149,767</b>	<b>718,102</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-
Unavailable Revenue	-	-	225,000	2,051,575
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>225,000</b>	<b>2,051,575</b>
<b>Fund Balances</b>				
Nonspendable	45,348	10,054	41,659	23,328
Restricted	3,623,856	2,585,389	5,599,888	6,939,299
Unassigned (Deficit)	-	-	-	-
<b>Total Fund Balances (Deficit)</b>	<b>3,669,204</b>	<b>2,595,443</b>	<b>5,641,547</b>	<b>6,962,627</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,739,239</b>	<b>\$ 2,648,488</b>	<b>\$ 6,016,314</b>	<b>\$ 9,732,304</b>

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy
\$ 17,824,855	\$ 18,065,193	\$ 4,505,862	\$ 1,189,362	\$ 12,124,333
150	100	6,556	22,070	-
-	-	-	-	10,440,858
219,795	191,343	-	-	-
-	52,031	-	263,964	-
3,541,584	2,606,130	930,644	60,097	599,160
-	1,523,882	-	-	-
-	497,671	-	-	-
11,088	6,399	1,728	3,138	448
1,033,175	70	13,532	12,283	-
<u>\$ 22,630,647</u>	<u>\$ 22,942,819</u>	<u>\$ 5,458,322</u>	<u>\$ 1,550,914</u>	<u>\$ 23,164,799</u>
\$ 95,870	\$ 2,462	\$ -	\$ 33,891	\$ 110
193,982	53,724	1,031	129,399	1,781,090
216,486	34,842	117,559	64,608	5,794
38,943	7,673	22,253	11,940	976
231	249	105,015	64	-
51,948	129,333	29,667	28,332	1,380
-	83,125	-	-	-
-	-	-	-	-
<u>597,460</u>	<u>311,408</u>	<u>275,525</u>	<u>268,234</u>	<u>1,789,350</u>
-	-	-	-	10,263,468
<u>2,936,552</u>	<u>3,981,400</u>	<u>917,606</u>	<u>20,785</u>	<u>776,550</u>
<u>2,936,552</u>	<u>3,981,400</u>	<u>917,606</u>	<u>20,785</u>	<u>11,040,018</u>
1,044,263	504,140	15,260	15,421	448
18,052,372	18,145,871	4,249,931	1,246,474	10,334,983
-	-	-	-	-
<u>19,096,635</u>	<u>18,650,011</u>	<u>4,265,191</u>	<u>1,261,895</u>	<u>10,335,431</u>
<u>\$ 22,630,647</u>	<u>\$ 22,942,819</u>	<u>\$ 5,458,322</u>	<u>\$ 1,550,914</u>	<u>\$ 23,164,799</u>

(Continued)

**Butler County, Ohio**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds (Continued)**  
**December 31, 2021**

	All Other Human Services	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$ 3,611,015	\$ 92,892	\$ 74,603,602
Cash and Cash Equivalents:			
In Segregated Accounts	-	-	1,628,502
Receivables:			
Property Taxes	-	-	10,440,858
Other Local Taxes	-	315,071	726,209
Accounts	-	-	453,923
Due from Other Governments	23,845	-	10,849,772
Special Assessments	-	-	1,523,882
Loans	-	-	497,671
Prepaid Items	-	-	131,584
Materials and Supplies Inventory	-	-	1,070,666
<b>Total Assets</b>	<b>\$ 3,634,860</b>	<b>\$ 407,963</b>	<b>\$ 101,926,669</b>
<b>Liabilities:</b>			
Accounts Payable	\$ 35	\$ -	\$ 215,591
Contracts Payable	880	340,225	2,618,641
Accrued Wages and Benefits Payable	5,802	-	910,932
Employee Benefits Payable	1,094	-	171,584
Due to Other Funds	-	10,523	120,636
Due to Other Governments	1,546	-	360,132
Advances from Other Funds	33,500	-	229,015
Unearned Revenue	-	-	-
<b>Total Liabilities</b>	<b>42,857</b>	<b>350,748</b>	<b>4,626,531</b>
<b>Deferred Inflows of Resources</b>			
Property Taxes not Levied to Finance the Current Year Operations	-	-	10,263,468
Unavailable Revenue	15,955	151,990	11,077,413
<b>Total Deferred Inflows of Resources</b>	<b>15,955</b>	<b>151,990</b>	<b>21,340,881</b>
<b>Fund Balances</b>			
Nonspendable	-	-	1,699,921
Restricted	3,576,048	-	74,354,111
Unassigned (Deficit)	-	(94,775)	(94,775)
<b>Total Fund Balances (Deficit)</b>	<b>3,576,048</b>	<b>(94,775)</b>	<b>75,959,257</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,634,860</b>	<b>\$ 407,963</b>	<b>\$ 101,926,669</b>

**Butler County, Ohio**  
**Combining Balance Sheet**  
**Non-major Capital Projects Funds**  
**December 31, 2021**

	<u>Technology</u>	<u>Buildings Construction and Renovations</u>	<u>Total Non-major Capital Projects Funds</u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$ 220,341	\$ 300,339	\$ 520,680
Due from Other Governments	-	-	-
Prepaid Items	4,133	-	4,133
Total Assets	<u>\$ 224,474</u>	<u>\$ 300,339</u>	<u>\$ 524,813</u>
Fund Balances			
Nonspendable	\$ 4,133	\$ -	\$ 4,133
Restricted	220,341	300,339	520,680
Total Fund Balances (Deficit)	<u>224,474</u>	<u>300,339</u>	<u>524,813</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 224,474</u>	<u>\$ 300,339</u>	<u>\$ 524,813</u>

**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-major Governmental Funds**  
**For the Year Ended December 31, 2021**

	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	\$ 9,420,325	\$ -	\$ -	\$ -	\$ 9,420,325
Other Local Taxes	6,690,879	-	-	-	6,690,879
Charges for Services	18,516,688	-	-	-	18,516,688
Licenses and Permits	1,317,601	-	-	-	1,317,601
Fines and Forfeitures	2,166,595	-	-	-	2,166,595
Intergovernmental	46,740,854	8,939,336	-	-	55,680,190
Special Assessments	1,785,907	-	174,619	-	1,960,526
Investment Earnings	21,710	-	356,402	1,025	379,137
Other	1,544,861	-	-	-	1,544,861
<b>Total Revenues</b>	<b>88,205,420</b>	<b>8,939,336</b>	<b>531,021</b>	<b>1,025</b>	<b>97,676,802</b>
Expenditures					
Current:					
General Government:					
Legislative and Executive	3,221,205	6,200	-	-	3,227,405
Judicial	2,804,730	-	-	-	2,804,730
Public Safety	18,853,725	-	-	-	18,853,725
Public Works	22,228,314	129,825	-	-	22,358,139
Public Works - Intergovernmental	-	6,964,203	1,405,569	-	8,369,772
Health	-	-	-	206,285	206,285
Human Services	29,424,272	-	-	-	29,424,272
Conservation and Recreation	1,400,958	-	-	-	1,400,958
Capital Outlay	-	1,828,969	-	-	1,828,969
Debt Service:					
Principal Retirement	124,290	-	1,711,430	-	1,835,720
Interest and Fiscal Charges	-	-	581,054	-	581,054
<b>Total Expenditures</b>	<b>78,057,494</b>	<b>8,929,197</b>	<b>3,698,053</b>	<b>206,285</b>	<b>90,891,029</b>
Excess of Revenues Over (Under) Expenditures	10,147,926	10,139	(3,167,032)	(205,260)	6,785,773
Other Financing Sources (Uses):					
Transfers - In	74,867	-	2,605,876	-	2,680,743
<b>Net Change in Fund Balances</b>	<b>10,222,793</b>	<b>10,139</b>	<b>(561,156)</b>	<b>(205,260)</b>	<b>9,466,516</b>
Fund Balances at Beginning of Year	65,736,464	514,674	954,328	1,079,493	68,284,959
<b>Fund Balances at End of Year</b>	<b>\$ 75,959,257</b>	<b>\$ 524,813</b>	<b>\$ 393,172</b>	<b>\$ 874,233</b>	<b>\$ 77,751,475</b>

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**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Non-major Special Revenue Fund:**  
**For the Year Ended December 31, 2021**

	Real Estate Assessment	All Other Legislative and Executive	All Other Judicial	All Other Public Safety
Revenues				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-
Charges for Services	2,621,331	1,130,826	1,765,660	6,038,912
Licenses and Permits	-	-	-	921,483
Fines and Forfeitures	-	433,878	571,764	945,352
Intergovernmental	-	-	201,397	5,214,702
Special Assessments	-	-	-	-
Investment Earnings	-	2,815	4	-
Other	130	-	-	742,585
Total Revenues	<u>2,621,461</u>	<u>1,567,519</u>	<u>2,538,825</u>	<u>13,863,034</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	1,838,619	1,382,586	-	-
Judicial	-	-	2,804,730	-
Public Safety	-	-	-	13,669,368
Public Works	-	-	-	-
Public Works - Intergovernmental	-	-	-	-
Human Services	-	-	-	-
Conservation and Recreation	-	-	-	-
Debt Service:				
Principal Retirement	-	-	-	-
Total Expenditures	<u>1,838,619</u>	<u>1,382,586</u>	<u>2,804,730</u>	<u>13,669,368</u>
Excess of Revenues Over (Under) Expenditures	<u>782,842</u>	<u>184,933</u>	<u>(265,905)</u>	<u>193,666</u>
Other Financing Sources (Uses)				
Transfers - In	-	-	-	8,749
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,749</u>
Net Change in Fund Balance	782,842	184,933	(265,905)	202,415
Fund Balances at Beginning of Year	<u>2,886,362</u>	<u>2,410,510</u>	<u>5,907,452</u>	<u>6,760,212</u>
Fund Balances (Deficit) at End of Year	<u>\$ 3,669,204</u>	<u>\$ 2,595,443</u>	<u>\$ 5,641,547</u>	<u>\$ 6,962,627</u>

Motor Vehicle	All Other Public Works	Child Support Enforcement	County Care Facility	Elderly Services Levy
\$ -	\$ -	\$ -	\$ -	\$ 9,420,325
2,870,599	2,570,873	-	-	-
237,324	1,118,191	3,248,267	2,235,652	-
362,519	33,599	-	-	-
215,601	-	-	-	-
13,458,124	2,557,265	4,349,273	1,219,550	1,205,155
138,171	1,647,736	-	-	-
10,899	190	-	-	-
242,719	557,187	-	266	-
<u>17,535,956</u>	<u>8,485,041</u>	<u>7,597,540</u>	<u>3,455,468</u>	<u>10,625,480</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
15,045,825	7,182,489	-	-	-
-	-	-	-	-
-	-	6,420,815	2,959,036	10,021,936
-	-	-	-	-
124,290	-	-	-	-
<u>15,170,115</u>	<u>7,182,489</u>	<u>6,420,815</u>	<u>2,959,036</u>	<u>10,021,936</u>
<u>2,365,841</u>	<u>1,302,552</u>	<u>1,176,725</u>	<u>496,432</u>	<u>603,544</u>
-	-	-	11,000	-
-	-	-	11,000	-
2,365,841	1,302,552	1,176,725	507,432	603,544
<u>16,730,794</u>	<u>17,347,459</u>	<u>3,088,466</u>	<u>754,463</u>	<u>9,731,887</u>
<u>\$ 19,096,635</u>	<u>\$ 18,650,011</u>	<u>\$ 4,265,191</u>	<u>\$ 1,261,895</u>	<u>\$ 10,335,431</u>

(Continued)

**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures**  
**and Changes in Fund Balances**  
**Non-major Special Revenue Funds (Continued)**  
**For the Year Ended December 31, 2021**

	All Other Human Services	County Coronavirus Relief Fund	All Other Conservation and Recreation	Total Non-major Special Revenue Funds
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ 9,420,325
Other Local Taxes	-	-	1,249,407	6,690,879
Charges for Services	63,311	-	57,214	18,516,688
Licenses and Permits	-	-	-	1,317,601
Fines and Forfeitures	-	-	-	2,166,595
Intergovernmental	11,609,844	6,925,544	-	46,740,854
Special Assessments	-	-	-	1,785,907
Investment Earnings	-	7,802	-	21,710
Other	-	1,974	-	1,544,861
<b>Total Revenues</b>	<b>11,673,155</b>	<b>6,935,320</b>	<b>1,306,621</b>	<b>88,205,420</b>
<b>Expenditures</b>				
<b>Current:</b>				
General Government:				
Legislative and Executive	-	-	-	3,221,205
Judicial	-	-	-	2,804,730
Public Safety	-	5,184,357	-	18,853,725
Public Works	-	-	-	22,228,314
Public Works - Intergovernmental	-	-	-	-
Human Services	8,271,522	1,750,963	-	29,424,272
Conservation and Recreation	-	-	1,400,958	1,400,958
Debt Service:				
Principal Retirement	-	-	-	124,290
<b>Total Expenditures</b>	<b>8,271,522</b>	<b>6,935,320</b>	<b>1,400,958</b>	<b>78,057,494</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>3,401,633</b>	<b>-</b>	<b>(94,337)</b>	<b>10,147,926</b>
<b>Other Financing Sources (Uses)</b>				
Transfers - In	55,118	-	-	74,867
<b>Total Other Financing Sources (Uses)</b>	<b>55,118</b>	<b>-</b>	<b>-</b>	<b>74,867</b>
<b>Net Change in Fund Balance</b>	<b>3,456,751</b>	<b>-</b>	<b>(94,337)</b>	<b>10,222,793</b>
<b>Fund Balances at Beginning of Year</b>	<b>119,297</b>	<b>-</b>	<b>(438)</b>	<b>65,736,464</b>
<b>Fund Balances (Deficit) at End of Year</b>	<b>\$ 3,576,048</b>	<b>\$ -</b>	<b>\$ (94,775)</b>	<b>\$ 75,959,257</b>

**Butler County, Ohio**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Non-major Capital Projects Funds**  
**For the Year Ended December 31, 2021**

	Technology	Road Improvements	Buildings Construction and Renovations	Total Non-major Capital Projects Funds
Revenues				
Intergovernmental	\$ -	\$ 8,939,336	\$ -	\$ 8,939,336
Total Revenues	<u>-</u>	<u>8,939,336</u>	<u>-</u>	<u>8,939,336</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,200	-	-	6,200
Public Works	-	129,825	-	129,825
Public Works - Intergovernmental	-	6,964,203	-	6,964,203
Capital Outlay	-	1,828,969	-	1,828,969
Debt Service:				
Interest and Fiscal Charges	-	-	-	-
Total Expenditures	<u>6,200</u>	<u>8,922,997</u>	<u>-</u>	<u>8,929,197</u>
Excess of Revenues Over (Under) Expenditures	<u>(6,200)</u>	<u>16,339</u>	<u>-</u>	<u>10,139</u>
Net Change in Fund Balances	(6,200)	16,339	-	10,139
Fund Balances (Deficit) at Beginning of Year	<u>230,674</u>	<u>(16,339)</u>	<u>300,339</u>	<u>514,674</u>
Fund Balances at End of Year	<u>\$ 224,474</u>	<u>\$ -</u>	<u>\$ 300,339</u>	<u>\$ 524,813</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, 2021**

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$ 4,947,086	\$ 6,809,893	\$ -	\$ 11,756,979
Cash and Cash Equivalents with Fiscal Agent	-	-	165,553	165,553
Prepaid Items	17	-	-	17
<b>Total Assets</b>	<b>4,947,103</b>	<b>6,809,893</b>	<b>165,553</b>	<b>11,922,549</b>
Liabilities				
Current Liabilities				
Accounts Payable	912	-	-	912
Contracts Payable	2,804	-	-	2,804
Accrued Wages and Benefits Payable	5,468	3,909	-	9,377
Employee Benefits Payable	916	723	-	1,639
Due to Other Governments	1,295	1,022	-	2,317
Claims Payable	2,634,031	33,325	285,442	2,952,798
Compensated Absences Payable	5,602	5,813	-	11,415
<b>Total Current Liabilities</b>	<b>2,651,028</b>	<b>44,792</b>	<b>285,442</b>	<b>2,981,262</b>
Non-Current Liabilities				
Claims Payable	-	451,116	-	451,116
Compensated Absences Payable	16,576	6,071	-	22,647
<b>Total Non-Current Liabilities</b>	<b>16,576</b>	<b>457,187</b>	<b>-</b>	<b>473,763</b>
<b>Total Liabilities</b>	<b>2,667,604</b>	<b>501,979</b>	<b>285,442</b>	<b>3,455,025</b>
<b>Total Net Position</b>	<b>\$ 2,279,499</b>	<b>\$ 6,307,914</b>	<b>\$ (119,889)</b>	<b>\$ 8,467,524</b>

**Butler County, Ohio**  
**Combining Statement of Revenues,**  
**Expenses and Changes in Fund Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2021**

	Health Insurance	Workers' Compensation	Jefferson Health Plan	Total
Operating Revenues				
Charges for Services	\$ 21,396,205	\$ 2,297,329	\$ 1,700,937	\$ 25,394,471
Other Operating Revenues	82,998	-	260,024	343,022
Total Operating Revenues	<u>21,479,203</u>	<u>2,297,329</u>	<u>1,960,961</u>	<u>25,737,493</u>
Operating Expenses				
Personal Services	220,796	113,614	-	334,410
Contractual Services	2,923,985	835,541	551,054	4,310,580
Claims and Judgments	17,510,363	(22,756)	1,575,694	19,063,301
Materials and Supplies	5,077	1,301	-	6,378
Other	1,831	-	-	1,831
Total Operating Expenses	<u>20,662,052</u>	<u>927,700</u>	<u>2,126,748</u>	<u>23,716,500</u>
Operating Income (Loss)	<u>817,151</u>	<u>1,369,629</u>	<u>(165,787)</u>	<u>2,020,993</u>
Non-Operating Revenues				
Other Non-Operating Revenues	181,655	40,018	-	221,673
Investment Earnings	-	-	3,435	3,435
Total Non-Operating Revenues	<u>181,655</u>	<u>40,018</u>	<u>3,435</u>	<u>225,108</u>
Change in Net Position	998,806	1,409,647	(162,352)	2,246,101
Net Position at Beginning of Year	<u>1,280,693</u>	<u>4,898,267</u>	<u>42,463</u>	<u>6,221,423</u>
Net Position (Deficit) at End of Year	<u>\$ 2,279,499</u>	<u>\$ 6,307,914</u>	<u>\$ (119,889)</u>	<u>\$ 8,467,524</u>

**Butler County**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2021**

	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	\$ 82,998	\$ -	\$ 260,024	\$ 343,022
Cash Paid to Suppliers	(3,178,311)	(836,866)	(551,054)	(4,566,231)
Cash Paid to Employees	(208,032)	(108,659)		(316,691)
Cash Received from Interfund Services Provided	21,396,205	2,297,329	1,700,937	25,394,471
Other Non-Operating Revenues	183,021	40,894		223,915
Cash Paid for Claims	(17,218,492)	(106,056)	(1,499,676)	(18,824,224)
Net Cash Provided by(Used For) Operating Activities	<u>1,057,389</u>	<u>1,286,642</u>	<u>(89,769)</u>	<u>2,254,262</u>
<u>Cash Flows from Investing Activities:</u>				
Interest and Dividends on Investments	-	-	3,435	3,435
Net Increase(Decrease) in Cash and Cash Equivalents	1,057,389	1,286,642	(86,334)	2,257,697
Cash and Cash Equivalents at Beginning of Year	<u>3,889,697</u>	<u>5,523,251</u>	<u>251,887</u>	<u>9,664,835</u>
Cash and Cash Equivalents at End of Year	<u>\$ 4,947,086</u>	<u>\$ 6,809,893</u>	<u>\$ 165,553</u>	<u>\$ 11,922,532</u>
Reconciliation of Operating Income (Loss) to Net				
<u>Cash Provided by (Used For) by Operating Activities:</u>				
Operating Income (Loss)	<u>\$ 817,151</u>	<u>\$ 1,369,629</u>	<u>\$ (165,787)</u>	<u>\$ 2,020,993</u>
Adjustments to Reconcile Operating Income(Loss) to Net Cash				
Provided by(Used For) Operating Activities:				
Other Non-Operating Revenues	181,655	40,018	-	221,673
<u>(Increase)Decrease in Assets</u>				
Due from other Governments	1,366	876	-	2,242
<u>Increase(Decrease) in Liabilities</u>				
Accounts Payable	912	(24)	-	888
Contracts Payable	(248,330)	-	-	(248,330)
Accrued Wages and Benefits Payable	479	315	-	794
Compensated Absences Payable	13,311	4,596	-	17,907
Due to Other Governments	(10)	26	-	16
Claims Payable	291,871	(128,812)	76,018	239,077
Payroll Withholdings	(1,016)	18	-	(998)
Total Adjustments	<u>240,238</u>	<u>(82,987)</u>	<u>76,018</u>	<u>233,269</u>
Net Cash Provided by(Used For) Operating Activities	<u>\$ 1,057,389</u>	<u>\$ 1,286,642</u>	<u>\$ (89,769)</u>	<u>\$ 2,254,262</u>



## Custodial Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. These funds do not account for the County's own source revenue. The following is a description of the County's custodial funds.

Butler County General Health District – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Butler County General Health District.

Butler County Soil and Water Conservation District – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Butler County Soil and Water Conservation District.

Metroparks of Butler County – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Metroparks of Butler County.

Multi-Jurisdictional Activities – To account for the collection of grant dollars and fees that will be distributed to others based on the direction of multi-jurisdictional agencies.

Fee Collections – To account for various fees collected by the Courts that will be distributed to the State of Ohio.

Tax Collections – To account for various taxes and special assessments collected and distributed for the benefit of other governments.

Tax and Mortgage Foreclosures – To account for sheriff sales monies held by the County to be distributed for the benefit of others.

State Pass Through Funds – To account for various state undivided monies collected and distributed for the benefit of other governments.

Butler County Segregated Checking Accounts – To account for activity due to others held in segregated checking accounts.

Miscellaneous – To account for monies held by the County to be distributed for the benefit of others.

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**Butler County, Ohio**  
**Combining Statement of Fiduciary Net Position**  
**Custodial Funds**  
**December 31, 2021**

	Butler County General Health District	Butler County Soil and Water Conservation District	Metroparks of Butler County	Multi-Jurisdictional Activities	Fee Collections
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$ 3,146,084	\$ 99,907	\$ 5,521,045	\$ 2,905,805	\$ 763,546
Cash and Cash Equivalents in Segregated Accounts	-	-	-	-	-
Property Taxes Receivable	-	-	-	-	-
Revenue in Lieu of Taxes Receivable	-	-	-	-	-
Special Assessments Receivable	-	-	-	-	-
Due from Other Governments	-	-	145,709	-	-
<b>Total Assets</b>	<b>\$ 3,146,084</b>	<b>\$ 99,907</b>	<b>\$ 5,666,754</b>	<b>\$ 2,905,805</b>	<b>\$ 763,546</b>
<b>Liabilities</b>					
Accounts Payable and Other Liabilities	-	\$ -	\$ -	\$ 260,052	\$ 21,594
Employee Benefits Payable	19,179	1,894	22,851	-	-
Due to Other Governments	21,748	2,677	32,304	2,645,753	741,952
<b>Total Liabilities</b>	<b>40,927</b>	<b>4,571</b>	<b>55,155</b>	<b>2,905,805</b>	<b>763,546</b>
<b>Deferred Inflows of Resources</b>					
Property Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
Payment in Lieu of Taxes not Levied to Finance the Current Year Operations	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>					
Restricted for Individuals, Organizations and Other Governments	\$ 3,105,157	\$ 95,336	\$ 5,611,599	\$ -	\$ -

Tax Collections	Tax and Mortgage Foreclosures	State Pass Through Funds	Butler County Segregated Checking	Miscellaneous	Total Custodial Funds
\$ 17,569,364	\$ 1,116,831	\$ 300,408	\$ 29,823	\$ 335,089	\$ 31,787,902
-	-	-	3,126,095	-	3,126,095
453,769,039	-	-	-	-	453,769,039
40,696,289	-	-	-	-	40,696,289
76,804,446	-	-	-	-	76,804,446
		8,333,930	-	-	8,479,639
<u>\$ 588,839,138</u>	<u>\$ 1,116,831</u>	<u>\$ 8,634,338</u>	<u>\$ 3,155,918</u>	<u>\$ 335,089</u>	<u>\$ 614,663,410</u>
\$ 621,644	\$ 1,116,831	\$ -	\$ 1,681,885	\$ 335,089	\$ 4,037,095
-	-	-	-	-	43,924
94,373,809	-	8,634,338	1,474,033	-	107,926,614
<u>94,995,453</u>	<u>1,116,831</u>	<u>8,634,338</u>	<u>3,155,918</u>	<u>335,089</u>	<u>112,007,633</u>
445,251,164	-	-	-	-	445,251,164
40,696,289	-	-	-	-	40,696,289
<u>485,947,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>485,947,453</u>
<u>\$ 7,896,232</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,708,324</u>

**Butler County, Ohio**  
**Combining Statement of Changes in Fiduciary**  
**Net Position**  
**Custodial Funds**  
**For the Year Ended December 31, 2021**

	Butler County General Health District	Butler County Soil and Water Conservation District	Metroparks of Butler County	Multi-Jurisdictional Activities	Fee Collections
<b>Additions</b>					
Intergovernmental	\$ -	\$ -	\$ -	\$ 3,816,369	\$ 75,555
Amounts Received as Fiscal Agent	6,642,450	316,131	7,839,452	-	-
Licenses, Permits and Fees for Other Governments	-	-	-	-	2,374,374
Fines and Forfeitures for Other Governments	-	-	-	-	134,730
Property Tax Collections for Other Governments	-	-	-	-	-
Payments in Lieu of Taxes Collections for Other Governments	-	-	-	-	-
Special Assessment Collections for Other Governments	-	-	-	-	-
Sheriff Sale Collections for Other Governments	-	-	-	-	-
Amounts Received for Others	-	-	-	-	10,645
Miscellaneous	-	-	-	-	-
<b>Total Additions</b>	<b>6,642,450</b>	<b>316,131</b>	<b>7,839,452</b>	<b>3,816,369</b>	<b>2,595,304</b>
<b>Deductions</b>					
Distributions of State Funds to Other Governments	-	-	-	3,556,317	75,555
Fines and Forfeitures Distributions to Other Governments	-	-	-	-	-
Property Taxes Distributions for Other Governments	-	-	-	-	-
Payments in Lieu of Taxes Distributions for Other Governments	-	-	-	-	-
Special Assessment Distributions to Other Governments	-	-	-	-	-
Distributions to the State of Ohio	-	-	-	-	2,509,104
Distributions to Other Governments	-	-	-	-	-
Distributions to Individuals	-	-	-	260,052	10,645
Distributions as Fiscal Agent	5,661,840	332,926	7,612,179	-	-
Miscellaneous	-	-	-	-	-
<b>Total Deductions</b>	<b>5,661,840</b>	<b>332,926</b>	<b>7,612,179</b>	<b>3,816,369</b>	<b>2,595,304</b>
<b>Change in Net Position</b>	<b>980,610</b>	<b>(16,795)</b>	<b>227,273</b>	<b>-</b>	<b>-</b>
<b>Net Position at Beginning of Year</b>	<b>2,124,547</b>	<b>112,131</b>	<b>5,384,326</b>	<b>-</b>	<b>-</b>
<b>Net Position at End of Year</b>	<b>\$ 3,105,157</b>	<b>\$ 95,336</b>	<b>\$ 5,611,599</b>	<b>\$ -</b>	<b>\$ -</b>

Tax Collections	Tax and Mortgage Foreclosures	State Pass Through Funds	Butler County Segregated Checking	Miscellaneous	Total Custodial Funds
\$ -	\$ -	\$ 24,874,234	\$ 15,241	\$ -	\$ 28,781,399
-	-	-	-	-	14,798,033
-	-	-	-	-	2,374,374
-	-	-	124,638,348	-	124,773,078
413,159,706	-	-	-	-	413,159,706
55,834,974	-	-	-	-	55,834,974
77,800,901	-	-	-	-	77,800,901
-	7,473,487	-	-	-	7,473,487
-	-	-	-	44,821	55,466
-	-	-	2,804,895	-	2,804,895
<u>546,795,581</u>	<u>7,473,487</u>	<u>24,874,234</u>	<u>127,458,484</u>	<u>44,821</u>	<u>727,856,313</u>
-	-	24,874,234	-	-	28,506,106
-	-	-	278,888	-	278,888
410,194,397	-	-	-	-	410,194,397
55,242,898	-	-	-	-	55,242,898
77,669,317	-	-	-	-	77,669,317
-	-	-	114,949,713	-	117,458,817
-	-	-	6,292	-	6,292
4,709,530	7,473,487	-	9,689,682	44,821	22,188,217
-	-	-	-	-	13,606,945
-	-	-	2,533,909	-	2,533,909
<u>547,816,142</u>	<u>7,473,487</u>	<u>24,874,234</u>	<u>127,458,484</u>	<u>44,821</u>	<u>727,685,786</u>
(1,020,561)	-	-	-	-	170,527
<u>8,916,793</u>	-	-	-	-	<u>16,537,797</u>
<u>\$ 7,896,232</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,708,324</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 15,056,962	\$ 15,056,962	\$ 16,652,514	\$ 1,595,552
Sales Taxes	42,522,652	42,522,652	52,741,459	10,218,807
Charges for Services	27,038,617	26,801,617	34,352,669	7,551,052
Licenses and Permits	2,388,050	2,388,050	2,837,199	449,149
Fines and Forfeitures	980,919	980,919	997,994	17,075
Intergovernmental	10,183,477	10,094,537	15,769,065	5,674,528
Investment Earnings	3,500,000	3,500,000	2,591,388	(908,612)
Other	1,201,575	1,167,196	4,542,540	3,375,344
<b>Total Revenues</b>	<b>102,872,252</b>	<b>102,511,933</b>	<b>130,484,828</b>	<b>27,972,895</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General Government:</b>				
<b>Legislative and Executive</b>				
<b>Information Services</b>				
Personal Services	2,006,568	1,913,968	1,777,287	136,681
Materials and Supplies	53,000	85,422	85,422	-
Contractual Services	1,021,892	1,101,182	1,101,182	-
Capital Outlay	-	373,249	305,227	68,022
<b>Total Information Services</b>	<b>3,081,460</b>	<b>3,473,821</b>	<b>3,269,118</b>	<b>204,703</b>
<b>Audit Services</b>				
Contractual Services	127,000	151,459	146,595	4,864
<b>Auditor</b>				
Personal Services	1,209,155	1,194,398	1,193,182	1,216
Materials and Supplies	48,800	49,586	28,352	21,234
Contractual Services	70,000	71,328	66,169	5,159
Capital Outlay	-	62,264	47,507	14,757
<b>Total Auditor</b>	<b>1,327,955</b>	<b>1,377,576</b>	<b>1,335,210</b>	<b>42,366</b>
<b>Commissioners</b>				
Personal Services	1,151,766	1,275,766	1,268,426	7,340
Materials and Supplies	29,000	29,265	18,267	10,998
Contractual Services	73,100	92,198	68,555	23,643
Other	174,405	174,405	173,905	500
<b>Total Commissioners</b>	<b>1,428,271</b>	<b>1,571,634</b>	<b>1,529,153</b>	<b>42,481</b>
<b>Department of Development</b>				
Personal Services	1,362,996	1,342,996	1,201,367	141,629
Materials and Supplies	16,875	18,374	17,740	634
Contractual Services	484,936	613,515	550,498	63,017
Other	3,500	13,426	11,741	1,685
<b>Total Department of Development</b>	<b>1,868,307</b>	<b>1,988,311</b>	<b>1,781,346</b>	<b>206,965</b>
<b>Mailroom</b>				
Personal Services	110,388	110,388	70,818	39,570
Materials and Supplies	421,196	461,267	460,071	1,196
Contractual Services	4,400	14,888	13,445	1,443
<b>Total Mailroom</b>	<b>\$ 535,984</b>	<b>\$ 586,543</b>	<b>\$ 544,334</b>	<b>\$ 42,209</b>

(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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Maintenance				
Personal Services	\$ 345,459	\$ 340,659	\$ 282,523	\$ 58,136
Materials and Supplies	162,425	210,603	206,931	3,672
Contractual Services	2,145,050	4,335,946	4,326,850	9,096
Capital Outlay	-	131,000	131,000	-
Total Maintenance	<u>2,652,934</u>	<u>5,018,208</u>	<u>4,947,304</u>	<u>70,904</u>
Records Center				
Personal Services	110,257	111,710	85,264	26,446
Materials and Supplies	6,800	6,800	4,402	2,398
Contractual Services	32,400	31,008	26,762	4,246
Capital Outlay	-	3,056	3,046	10
Total Records Center	<u>149,457</u>	<u>152,574</u>	<u>119,474</u>	<u>33,100</u>
Insurance, Pension and Taxes				
Contractual Services	860,700	862,700	886,461	(23,761)
Other	780,000	783,710	675,289	108,421
Total Insurance, Pension and Taxes	<u>1,640,700</u>	<u>1,646,410</u>	<u>1,561,750</u>	<u>84,660</u>
Commissioners-Other				
Contractual Services	275,955	296,072	278,409	17,663
Other	2,624,000	2,670,000	119,300	2,550,700
Total Commissioners-Other	<u>2,899,955</u>	<u>2,966,072</u>	<u>397,709</u>	<u>2,568,363</u>
Central HR				
Personal Services	434,352	434,352	337,593	96,759
Materials and Supplies	5,750	7,410	5,681	1,729
Contractual Services	129,854	132,843	110,947	21,896
Total Central HR	<u>569,956</u>	<u>574,605</u>	<u>454,221</u>	<u>120,384</u>
Unclaimed Monies				
Other	<u>110,000</u>	<u>110,000</u>	<u>9,835</u>	<u>100,165</u>
Excess Proceeds				
Other	<u>520,000</u>	<u>1,020,000</u>	<u>861,164</u>	<u>158,836</u>
Board of Elections				
Personal Services	2,234,035	2,239,035	2,057,009	182,026
Materials and Supplies	96,899	152,579	137,367	15,212
Contractual Services	690,952	734,651	690,106	44,545
Total Board of Elections	<u>3,021,886</u>	<u>3,126,265</u>	<u>2,884,482</u>	<u>241,783</u>
Prosecuting Attorney				
Personal Services	4,335,829	4,431,086	4,429,956	1,130
Materials and Supplies	30,850	37,157	37,157	-
Contractual Services	58,388	46,302	46,302	-
Other	72,780	72,780	72,780	-
Total Prosecuting Attorney	<u>4,497,847</u>	<u>4,587,325</u>	<u>4,586,195</u>	<u>1,130</u>
CSEA Prosecutor				
Personal Services	264,252	268,653	268,617	36
Materials and Supplies	2,050	2,072	2,072	-
Contractual Services	35,230	27,548	23,548	4,000
Total CSEA Prosecutor	<u>\$ 301,532</u>	<u>\$ 298,273</u>	<u>\$ 294,237</u>	<u>\$ 4,036</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Public Defender Area Courts				
Personal Services	\$ 291,058	\$ 286,246	\$ 283,496	\$ 2,750
Materials and Supplies	2,500	280	280	-
Contractual Services	7,350	7,119	4,930	2,189
Total Public Defender Area Courts	300,908	293,645	288,706	4,939
Public Defender Common Pleas				
Personal Services	1,168,012	1,205,046	1,204,941	105
Materials and Supplies	8,600	5,650	5,609	41
Contractual Services	23,150	15,402	12,008	3,394
Total Public Defender Common Pleas	1,199,762	1,226,098	1,222,558	3,540
Public Defender Municipal				
Personal Services	692,366	690,256	685,140	5,116
Materials and Supplies	3,500	3,582	3,580	2
Contractual Services	6,000	2,775	2,775	-
Total Public Defender Municipal	701,866	696,613	691,495	5,118
Recorder				
Personal Services	734,958	747,208	733,232	13,976
Materials and Supplies	52,000	52,450	19,057	33,393
Contractual Services	121,000	130,437	74,733	55,704
Capital Outlay	-	34,555	34,555	-
Total Recorder	907,958	964,650	861,577	103,073
Microfilm Board				
Personal Services	108,068	108,068	95,288	12,780
Materials and Supplies	1,000	1,000	-	1,000
Total Microfilm Board	109,068	109,068	95,288	13,780
Treasurer				
Personal Services	793,679	838,136	833,258	4,878
Materials and Supplies	28,650	51,549	51,443	106
Contractual Services	242,015	255,678	255,478	200
Other	50	50	-	50
Total Treasurer	1,064,394	1,145,413	1,140,179	5,234
Certificate of Title				
Personal Services	1,889,861	1,972,861	1,877,550	95,311
Materials and Supplies	100,400	65,828	46,168	19,660
Contractual Services	322,696	315,686	277,630	38,056
Total Certificate of Title	2,312,957	2,354,375	2,201,348	153,027
Historical Society				
Contract Services	24,872	24,872	24,872	-
Total General Government: Legislative and Executive	31,355,029	35,463,810	31,248,150	4,215,660
General Government: Judicial				
Area Courts				
Personal Services	1,041,383	1,061,581	954,840	106,741
Materials and Supplies	29,535	43,211	38,787	4,424
Contractual Services	198,411	205,049	167,716	37,333
Capital Outlay	-	112,391	112,391	-
Total Area Courts	\$ 1,269,329	\$ 1,422,232	\$ 1,273,734	\$ 148,498

(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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Clerk of Courts				
Personal Services	\$ 1,598,321	\$ 1,648,533	\$ 1,440,782	\$ 207,751
Materials and Supplies	303,500	245,785	176,615	69,170
Contractual Services	60,011	110,331	93,134	17,197
Total Clerk of Courts	<u>1,961,832</u>	<u>2,004,649</u>	<u>1,710,531</u>	<u>294,118</u>
Common Pleas Court				
Personal Services	2,196,783	2,202,443	2,181,102	21,341
Materials and Supplies	40,500	55,584	55,584	-
Contractual Services	405,400	411,050	364,729	46,321
Total Common Pleas Court	<u>2,642,683</u>	<u>2,669,077</u>	<u>2,601,415</u>	<u>67,662</u>
Court Services				
Personal Services	646,416	646,416	638,264	8,152
Domestic Relations Court				
Personal Services	1,615,038	1,615,038	1,545,298	69,740
Materials and Supplies	17,650	129,530	28,515	101,015
Contractual Services	148,120	161,206	150,340	10,866
Total Domestic Relations Court	<u>1,780,808</u>	<u>1,905,774</u>	<u>1,724,153</u>	<u>181,621</u>
Parenting Education				
Contractual Services	45,000	47,600	47,600	-
Total Parenting Education	<u>45,000</u>	<u>47,600</u>	<u>47,600</u>	<u>-</u>
Juvenile Court				
Personal Services	2,790,851	2,705,851	2,681,319	24,532
Materials and Supplies	47,800	53,276	52,477	799
Contractual Services	1,419,045	1,551,453	1,533,087	18,366
Capital Outlay	-	23,346	23,346	-
Total Juvenile Court	<u>4,257,696</u>	<u>4,333,926</u>	<u>4,290,229</u>	<u>43,697</u>
Juvenile Court Technology Grant				
Materials and Supplies	-	78,800	78,800	-
Total Juvenile Court Technology Grant	<u>-</u>	<u>78,800</u>	<u>78,800</u>	<u>-</u>
Probate Court				
Personal Services	1,024,635	1,175,635	1,111,835	63,800
Materials and Supplies	28,500	38,699	38,699	-
Contractual Services	71,000	145,397	125,569	19,828
Capital Outlay	-	224,409	222,812	1,597
Other	-	405	405	-
Total Probate Court	<u>1,124,135</u>	<u>1,584,545</u>	<u>1,499,320</u>	<u>85,225</u>
Court of Appeals				
Materials and Supplies	42,624	93,370	88,854	4,516
Contractual Services	546,936	569,146	528,996	40,150
Capital Outlay	-	73,000	-	73,000
Other	300	300	-	300
Total Court of Appeals	<u>\$ 589,860</u>	<u>\$ 735,816</u>	<u>\$ 617,850</u>	<u>\$ 117,966</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Municipal Courts				
Personal Services	\$ 490,004	\$ 490,004	\$ 469,988	\$ 20,016
Contractual Services	68,500	68,500	67,035	1,465
Total Municipal Courts	<u>558,504</u>	<u>558,504</u>	<u>537,023</u>	<u>21,481</u>
Total General Government:				
Judicial	<u>14,876,263</u>	<u>15,987,339</u>	<u>15,018,919</u>	<u>968,420</u>
Public Safety				
Adult Probation				
Personal Services	1,863,594	1,863,594	1,846,987	16,607
Materials and Supplies	54,970	53,391	53,231	160
Contractual Services	223,284	234,173	234,173	-
Total Adult Probation	<u>2,141,848</u>	<u>2,151,158</u>	<u>2,134,391</u>	<u>16,767</u>
Coroner				
Personal Services	816,672	878,962	864,572	14,390
Materials and Supplies	7,800	13,052	12,752	300
Contractual Services	16,200	21,657	20,346	1,311
Total Coroner	<u>840,672</u>	<u>913,671</u>	<u>897,670</u>	<u>16,001</u>
Coroner's Morgue				
Materials and Supplies	28,000	48,246	45,078	3,168
Contractual Services	337,000	429,711	405,914	23,797
Total Coroner's Morgue	<u>365,000</u>	<u>477,957</u>	<u>450,992</u>	<u>26,965</u>
Juvenile Facilities				
Personal Services	2,151,499	2,206,499	449,966	1,756,533
Materials and Supplies	141,000	180,444	173,798	6,646
Contractual Services	120,900	142,519	137,921	4,598
Capital Outlay	-	118,275	116,118	2,157
Total Juvenile Facilities	<u>2,413,399</u>	<u>2,647,737</u>	<u>877,803</u>	<u>1,769,934</u>
Job and Family Services Fraud Investigation				
Personal Services	123,782	123,782	116,091	7,691
Contractual Services	600	1,138	1,138	-
Other	800	300	100	200
Total Job and Family Services Fraud Investigation	<u>125,182</u>	<u>125,220</u>	<u>117,329</u>	<u>7,891</u>
Children Services Security Services				
Personal Services	448,030	458,980	454,480	4,500
Contractual Services	525	565	565	-
Other	1,600	1,972	1,872	100
Total Children Services Security Services	<u>\$ 450,155</u>	<u>\$ 461,517</u>	<u>\$ 456,917</u>	<u>\$ 4,600</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Sheriff's Academy				
Personal Services	\$ 89,307	\$ 89,307	\$ 88,310	\$ 997
Materials and Supplies	29,500	35,842	35,842	-
Contractual Services	54,175	54,410	54,352	58
Total Sheriff's Academy	<u>172,982</u>	<u>179,559</u>	<u>178,504</u>	<u>1,055</u>
Sheriff's Resolutions				
Personal Services	426,749	356,749	281,323	75,426
Materials and Supplies	575,000	868,743	868,743	-
Contractual Services	2,545,000	3,224,226	3,222,888	1,338
Total Sheriff's Resolutions	<u>3,546,749</u>	<u>4,449,718</u>	<u>4,372,954</u>	<u>76,764</u>
Sheriff				
Personal Services	24,969,653	24,859,653	24,634,257	225,396
Materials and Supplies	621,500	949,572	949,572	-
Contractual Services	617,645	710,540	710,418	122
Capital Outlay	-	1,085,984	1,083,933	2,051
Other	246,961	276,869	276,869	-
Total Sheriff	<u>26,455,759</u>	<u>27,882,618</u>	<u>27,655,049</u>	<u>227,569</u>
Paramedics				
Personal Services	1,342,597	1,342,597	1,319,076	23,521
Materials and Supplies	352,000	409,849	409,849	-
Contractual Services	289,500	363,033	362,979	54
Other	3,500	3,500	3,500	-
Total Paramedics	<u>1,987,597</u>	<u>2,118,979</u>	<u>2,095,404</u>	<u>23,575</u>
Incarceration Alternatives				
Personal Services	223,767	276,732	256,074	20,658
Materials and Supplies	49,000	6,024	5,043	981
Contractual Services	80,000	131,949	131,949	-
Total Incarceration Alternatives	<u>352,767</u>	<u>414,705</u>	<u>393,066</u>	<u>21,639</u>
Rehabilitation Facility Center Deputy Services				
Personal Services	97,500	99,066	98,524	542
Contractual Services	500	-	-	-
Other	800	700	700	-
Total Rehabilitation Facility Center Deputy Services	<u>\$ 98,800</u>	<u>\$ 99,766</u>	<u>\$ 99,224</u>	<u>\$ 542</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>General Communications Sales Tax</b>				
Personal Services	\$ 555,446	\$ 555,446	\$ 544,724	\$ 10,722
Materials and Supplies	71,650	148,193	148,193	-
Contractual Services	2,277,118	2,334,824	2,318,222	16,602
Capital Outlay	-	40,000	35,234	4,766
Other	3,500	8,845	8,845	-
<b>Total General Communications Sales Tax</b>	<b>2,907,714</b>	<b>3,087,308</b>	<b>3,055,218</b>	<b>32,090</b>
<b>E911 Dispatch</b>				
Personal Services	3,590,469	3,410,853	3,292,730	118,123
Materials and Supplies	46,000	46,508	46,508	-
Contractual Services	268,400	274,005	261,274	12,731
Other	15,000	19,401	16,802	2,599
<b>Total E911 Dispatch</b>	<b>3,919,869</b>	<b>3,750,767</b>	<b>3,617,314</b>	<b>133,453</b>
<b>COVID</b>				
Materials and Supplies	100,000	100,000	-	100,000
Contractual Services	1,460,000	1,460,000	525,000	935,000
Other	7,300,000	7,300,000	-	7,300,000
<b>Total COVID Dispatch</b>	<b>8,860,000</b>	<b>8,860,000</b>	<b>525,000</b>	<b>8,335,000</b>
<b>Total Public Safety</b>	<b>54,638,493</b>	<b>57,620,680</b>	<b>46,926,835</b>	<b>10,693,845</b>
<b>Public Works</b>				
<b>Solid Waste</b>				
Personal Services	208,750	208,750	187,421	21,329
Contractual Services	13,500	13,500	13,500	-
<b>Total Public Works</b>	<b>222,250</b>	<b>222,250</b>	<b>200,921</b>	<b>21,329</b>
<b>Health</b>				
<b>Other - Health</b>				
Contractual Services	841,586	867,390	575,804	291,586
<b>Registration Vital Statistics</b>				
Other	3,500	9,299	9,299	-
<b>Total Health</b>	<b>845,086</b>	<b>876,689</b>	<b>585,103</b>	<b>291,586</b>
<b>Human Services</b>				
<b>Veterans Memorial</b>				
Materials and Supplies	3,500	3,500	1,164	2,336
Contractual Services	10,000	10,130	3,130	7,000
<b>Total Veterans Memorial</b>	<b>13,500</b>	<b>13,630</b>	<b>4,294</b>	<b>9,336</b>
<b>Veterans Services</b>				
Personal Services	1,090,349	1,090,519	780,605	309,914
Materials and Supplies	122,844	153,340	91,670	61,670
Contractual Services	1,897,445	1,966,948	1,750,734	216,214
<b>Total Veterans Services</b>	<b>3,110,638</b>	<b>3,210,807</b>	<b>2,623,009</b>	<b>587,798</b>
<b>Total Human Services</b>	<b>\$ 3,124,138</b>	<b>\$ 3,224,437</b>	<b>\$ 2,627,303</b>	<b>\$ 597,134</b>

(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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Conservation and Recreation				
Agricultural				
Contractual Services	\$ 27,690	\$ 27,690	\$ 2,450	\$ 25,240
Other	386,578	386,578	317,248	69,330
Total Agricultural	<u>414,268</u>	<u>414,268</u>	<u>319,698</u>	<u>94,570</u>
Emergency Management				
Materials and Supplies	2,000	2,000	-	2,000
Contractual Services	4,750	4,750	-	4,750
Other	50,000	50,000	50,000	-
Total Emergency Management	<u>56,750</u>	<u>56,750</u>	<u>50,000</u>	<u>6,750</u>
Total Conservation and Recreation	<u>471,018</u>	<u>471,018</u>	<u>369,698</u>	<u>101,320</u>
Total Expenditures	<u>105,532,277</u>	<u>113,866,223</u>	<u>96,976,929</u>	<u>16,889,294</u>
Excess of Revenues Over (Under) Expenditures	<u>(2,660,025)</u>	<u>(11,354,290)</u>	<u>33,507,899</u>	<u>44,862,189</u>
Other Financing Sources (Uses):				
Other Financing Sources	2,784,757	2,784,757	3,170,625	385,868
Advances - In	-	-	27,374	27,374
Advances - Out	-	(248,394)	(248,394)	-
Transfers - Out	(5,507,243)	(1,454,124)	(902,974)	551,150
Total Other Financing Sources (Uses)	<u>(2,722,486)</u>	<u>1,082,239</u>	<u>2,046,631</u>	<u>964,392</u>
Net Change in Fund Balance	(5,382,511)	(10,272,051)	35,554,530	45,826,581
Fund Balance at Beginning of Year	96,954,837	96,954,837	96,954,837	-
Prior Year Encumbrances Appropriated	3,598,838	3,598,838	3,598,838	-
Fund Balance at End of Year	<u>\$ 95,171,164</u>	<u>\$ 90,281,624</u>	<u>\$ 136,108,205</u>	<u>\$ 45,826,581</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**Mental Health and Addiction Recovery Services Board-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues:</b>				
Property Taxes	\$ 9,509,800	\$ 9,509,800	\$ 9,238,767	\$ (271,033)
Charges for Services	73,080	1,573,080	58,171	(1,514,909)
Intergovernmental	5,398,276	6,078,276	8,559,466	2,481,190
Other	-	-	114,296	114,296
<b>Total Revenues</b>	<b>14,981,156</b>	<b>17,161,156</b>	<b>17,970,700</b>	<b>809,544</b>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health</b>				
Personal Services	1,690,786	1,698,247	1,611,116	87,131
Materials and Supplies	86,800	184,753	38,263	146,490
Contractual Services	15,641,900	23,122,912	15,885,181	7,237,731
Capital Outlay	-	123,000	24,500	98,500
Other	23,834	24,834	700	24,134
<b>Total Expenditures</b>	<b>17,443,320</b>	<b>25,153,746</b>	<b>17,559,760</b>	<b>7,593,986</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(2,462,164)</b>	<b>(7,992,590)</b>	<b>410,940</b>	<b>8,403,530</b>
<b>Other Financing Sources (Uses):</b>				
Other Financing Sources	-	-	2,700	2,700
Transfers - In	106,370	106,370	-	(106,370)
<b>Total Other Financing Sources (Uses)</b>	<b>106,370</b>	<b>106,370</b>	<b>2,700</b>	<b>(103,670)</b>
<b>Net Change in Fund Balance</b>	<b>(2,355,794)</b>	<b>(7,886,220)</b>	<b>413,640</b>	<b>8,299,860</b>
Fund Balance at Beginning of Year	16,736,120	16,736,120	16,736,120	-
Prior Year Encumbrances Appropriated	1,909,918	1,909,918	1,909,918	-
<b>Fund Balance at End of Year</b>	<b>\$ 16,290,244</b>	<b>\$ 10,759,818</b>	<b>\$ 19,059,678</b>	<b>\$ 8,299,860</b>

**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 19,351,000	\$ 18,508,000	\$ 16,706,391	\$ (1,801,609)
Charges for Services	5,000	5,000	8,845	3,845
Intergovernmental	6,120,164	6,120,164	7,767,069	1,646,905
Other	-	-	466,144	466,144
Total Revenues	<u>25,476,164</u>	<u>24,633,164</u>	<u>24,948,449</u>	<u>315,285</u>
Expenditures:				
Current:				
Health				
Developmental Disabilities				
Personal Services	11,728,380	11,728,743	11,281,178	447,565
Materials and Supplies	401,850	491,743	463,092	28,651
Contractual Services	14,509,051	15,602,611	14,953,075	649,536
Capital Outlay	109,000	109,000	109,000	-
Other	175,000	405,021	210,421	194,600
Total Expenditures	<u>26,923,281</u>	<u>28,337,118</u>	<u>27,016,766</u>	<u>1,320,352</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,447,117)</u>	<u>(3,703,954)</u>	<u>(2,068,317)</u>	<u>1,635,637</u>
Other Financing Sources (Uses):				
Other Financing Sources	<u>140,000</u>	<u>140,000</u>	<u>37,754</u>	<u>(102,246)</u>
Net Change in Fund Balance	(1,307,117)	(3,563,954)	(2,030,563)	1,533,391
Fund Balance at Beginning of Year	39,328,806	39,328,806	39,328,806	-
Prior Year Encumbrances Appropriated	1,402,669	1,402,669	1,402,669	-
Fund Balance at End of Year	<u>\$ 39,424,358</u>	<u>\$ 37,167,521</u>	<u>\$ 38,700,912</u>	<u>\$ 1,533,391</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 13,750,000	\$ 13,750,000	\$ 14,355,519	\$ 605,519
Intergovernmental	29,679,115	26,620,106	27,434,170	814,064
Other	384,500	384,500	596,759	212,259
Total Revenues	<u>43,813,615</u>	<u>40,754,606</u>	<u>42,386,448</u>	<u>1,631,842</u>
Expenditures:				
Current:				
Human Services				
Job and Family/Children Services				
Personal Services	19,746,997	17,107,669	17,046,328	61,341
Materials and Supplies	351,608	291,838	182,397	109,441
Contractual Services	27,901,428	27,380,185	25,996,358	1,383,827
Capital Outlay	25,000	-	-	-
Other	1,223,800	1,222,489	1,219,354	3,135
Total Human Services	<u>49,248,833</u>	<u>46,002,181</u>	<u>44,444,437</u>	<u>1,557,744</u>
Excess of Revenues Over (Under) Expenditures	<u>(5,435,218)</u>	<u>(5,247,575)</u>	<u>(2,057,989)</u>	<u>3,189,586</u>
Other Financing Sources (Uses):				
Other Financing Sources	472,939	472,999	431,672	(41,327)
Transfers - In	829,741	829,741	828,107	(1,634)
Total Other Financing Sources (Uses)	<u>1,302,680</u>	<u>1,302,740</u>	<u>1,259,779</u>	<u>(42,961)</u>
Net Change in Fund Balance	(4,132,538)	(3,944,835)	(798,210)	3,146,625
Fund Balance at Beginning of Year	15,518,502	15,518,502	15,518,502	-
Prior Year Encumbrances Appropriated	2,943,500	2,943,500	2,943,500	-
Fund Balance at End of Year	<u>\$ 14,329,464</u>	<u>\$ 14,517,167</u>	<u>\$ 17,663,792</u>	<u>\$ 3,146,625</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Payments in Lieu of Taxes	\$ 12,576,387	\$ 13,370,882	\$ 13,570,273	\$ 199,391
Other	2,029,096	2,607,996	2,608,059	63
Total Revenues	<u>14,605,483</u>	<u>15,978,878</u>	<u>16,178,332</u>	<u>199,454</u>
Expenditures:				
Current:				
Legislative and Executive - Intergovernmental				
Contractual Services	10,679,344	12,821,657	11,853,470	968,187
Public Works - Intergovernmental				
Contractual Services	7,119,562	8,547,772	7,995,824	551,948
Total Expenditures	<u>17,798,906</u>	<u>21,369,429</u>	<u>19,849,294</u>	<u>1,520,135</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,193,423)</u>	<u>(5,390,551)</u>	<u>(3,670,962)</u>	<u>1,719,589</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	2,240,031	2,240,031
Transfers - Out	(2,581,249)	(2,615,397)	(2,605,876)	9,521
Total Other Financing Sources (Uses)	<u>(2,581,249)</u>	<u>(2,615,397)</u>	<u>(365,845)</u>	<u>2,249,552</u>
Net Change in Fund Balance	(5,774,672)	(8,005,948)	(4,036,807)	3,969,141
Fund Balance at Beginning of Year	13,084,614	13,084,614	13,084,614	-
Prior Year Encumbrances Appropriated	343,819	343,819	343,819	-
Fund Balance at End of Year	<u>\$ 7,653,761</u>	<u>\$ 5,422,485</u>	<u>\$ 9,391,626</u>	<u>\$ 3,969,141</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**County ARPA Relief Fund-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 37,209,644	\$ 37,209,644	\$ 37,209,644	\$ -
Investment Earnings	-	-	12,350	12,350
Total Revenues	<u>37,209,644</u>	<u>37,209,644</u>	<u>37,221,994</u>	<u>12,350</u>
Expenditures:				
Current:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Change in Fund Balance	37,209,644	37,209,644	37,221,994	12,350
Fund Balance at Beginning of Year	-	-	-	-
Prior Year Encumbrances Appropriated	-	-	-	-
Fund Balance at End of Year	<u><u>\$ 37,209,644</u></u>	<u><u>\$ 37,209,644</u></u>	<u><u>\$ 37,221,994</u></u>	<u><u>\$ 12,350</u></u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenses, and**  
**Changes in Fund Equity-Budget and Actual**  
**Sewer-Enterprise Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 18,916,243	\$ 18,916,243	\$ 20,647,610	\$ 1,731,367
Contributed Capital	3,206,335	3,206,335	6,009,860	2,803,525
Special Assessments	80,000	80,000	23,510	(56,490)
Other Non-Operating Revenues	26,500	26,500	114,302	87,802
Other Operating Revenues	32,300	32,300	83,662	51,362
Total Revenues	<u>22,261,378</u>	<u>22,261,378</u>	<u>26,878,944</u>	<u>4,617,566</u>
Expenses:				
Personal Services	5,884,061	5,884,061	5,526,499	357,562
Materials and Supplies	1,971,815	2,188,127	2,102,856	85,271
Contractual Services	4,066,335	4,368,722	4,252,488	116,234
Other Operating Expenses	744,084	743,746	540,755	202,991
Capital Outlay	5,686,000	5,995,034	2,958,091	3,036,943
Debt Service:				
Principal Retirement	2,850,506	2,865,262	2,850,472	14,790
Interest and Fiscal Charges	878,905	878,905	878,835	70
Total Expenses	<u>22,081,706</u>	<u>22,923,857</u>	<u>19,109,996</u>	<u>3,813,861</u>
Net Change in Fund Equity	179,672	(662,479)	7,768,948	8,431,427
Fund Equity at Beginning of Year	38,320,740	38,320,740	38,320,740	-
Prior Year Encumbrances Appropriated	2,066,418	2,066,418	2,066,418	-
Fund Equity at End of Year	<u>\$ 40,566,830</u>	<u>\$ 39,724,679</u>	<u>\$ 48,156,106</u>	<u>\$ 8,431,427</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenses, and**  
**Changes in Fund Equity-Budget and Actual**  
**Water-Enterprise Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 21,571,438	\$ 21,544,438	\$ 22,118,501	\$ 574,063
Contributed Capital	1,925,837	1,925,837	3,127,468	1,201,631
Special Assessments	60,000	60,000	15,116	(44,884)
Other Non-Operating Revenues	66,141	66,141	131,517	65,376
Other Operating Revenues	1,550	1,550	5,845	4,295
Total Revenues	<u>23,624,966</u>	<u>23,597,966</u>	<u>25,398,447</u>	<u>1,800,481</u>
Expenses:				
Personal Services	2,696,684	2,696,684	2,438,601	258,083
Materials and Supplies	698,497	747,289	695,835	51,454
Contractual Services	10,298,921	11,117,529	10,930,050	187,479
Other Operating Expenses	517,611	523,539	392,125	131,414
Capital Outlay	5,332,644	5,788,068	4,093,354	1,694,714
Debt Service:				
Principal Retirement	4,377,351	4,386,694	4,353,090	33,604
Interest and Fiscal Charges	1,036,670	1,039,006	1,060,849	(21,843)
Total Expenses	<u>24,958,378</u>	<u>26,298,809</u>	<u>23,963,904</u>	<u>2,334,905</u>
Net Change in Fund Equity	(1,333,412)	(2,700,843)	1,434,543	4,135,386
Fund Equity at Beginning of Year	23,611,177	23,611,177	23,611,177	-
Prior Year Encumbrances Appropriated	2,616,070	2,616,070	2,616,070	-
Fund Equity at End of Year	<u>\$ 24,893,835</u>	<u>\$ 23,526,404</u>	<u>\$ 27,661,790</u>	<u>\$ 4,135,386</u>

**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,603,000	\$ 2,603,000	\$ 2,621,331	\$ 18,331
Other	-	-	14,677	14,677
Total Revenues	<u>2,603,000</u>	<u>2,603,000</u>	<u>2,636,008</u>	<u>33,008</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Real Estate Assessment				
Personal Services	1,785,731	1,785,731	1,452,243	333,488
Materials and Supplies	96,000	104,861	55,809	49,052
Contractual Services	856,500	970,943	548,845	422,098
Total Expenditures	<u>2,738,231</u>	<u>2,861,535</u>	<u>2,056,897</u>	<u>804,638</u>
Excess of Revenues Over (Under) Expenditures	<u>(135,231)</u>	<u>(258,535)</u>	<u>579,111</u>	<u>837,646</u>
Net Change in Fund Balance	(135,231)	(258,535)	579,111	837,646
Fund Balance at Beginning of Year	2,622,604	2,622,604	2,622,604	-
Prior Year Encumbrances Appropriated	386,174	386,174	386,174	-
Fund Balance at End of Year	<u>\$ 2,873,547</u>	<u>\$ 2,750,243</u>	<u>\$ 3,587,889</u>	<u>\$ 837,646</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 961,016	\$ 920,616	\$ 1,130,826	\$ 210,210
Fines and Forfeitures	500,500	403,698	428,619	24,921
Investment Earnings	21,600	2,600	2,815	215
Other	-	-	6,534	6,534
Total Revenues	<u>1,483,116</u>	<u>1,326,914</u>	<u>1,568,794</u>	<u>241,880</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive				
Other Legislative and Executive				
Personal Services	929,744	975,196	890,594	84,602
Materials and Supplies	235,750	241,556	174,038	67,518
Contractual Services	607,748	639,250	444,972	194,278
Other	17,000	22,073	21,971	102
Total Expenditures	<u>1,790,242</u>	<u>1,878,075</u>	<u>1,531,575</u>	<u>346,500</u>
Excess of Revenues Over (Under) Expenditures	<u>(307,126)</u>	<u>(551,161)</u>	<u>37,219</u>	<u>588,380</u>
Other Financing Sources (Uses):				
Other Financing Sources	<u>15,000</u>	<u>15,000</u>	<u>17,395</u>	<u>2,395</u>
Net Change in Fund Balance	(292,126)	(536,161)	54,614	590,775
Fund Balance at Beginning of Year	2,242,960	2,242,960	2,242,960	-
Prior Year Encumbrances Appropriated	159,865	159,865	159,865	-
Fund Balance at End of Year	<u>\$ 2,110,699</u>	<u>\$ 1,866,664</u>	<u>\$ 2,457,439</u>	<u>\$ 590,775</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,029,932	\$ 1,982,094	\$ 2,194,730	\$ 212,636
Fines and Forfeitures	109,000	109,000	139,892	30,892
Intergovernmental	401,400	202,708	201,397	(1,311)
Investment Earnings	12	4	4	-
Other	-	-	16,289	16,289
Total Revenues	<u>2,540,344</u>	<u>2,293,806</u>	<u>2,552,312</u>	<u>258,506</u>
Expenditures:				
Current:				
General Government:				
Judicial				
Other Judicial				
Personal Services	2,443,737	2,450,387	2,219,006	231,381
Materials and Supplies	296,141	311,645	190,658	120,987
Contractual Services	805,934	727,436	522,502	204,934
Total Expenditures	<u>3,545,812</u>	<u>3,489,468</u>	<u>2,932,166</u>	<u>557,302</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,005,468)</u>	<u>(1,195,662)</u>	<u>(379,854)</u>	<u>815,808</u>
Other Financing Sources (Uses):				
Advances - In	-	-	12,000	12,000
Advances Out	-	-	(10,450)	(10,450)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,550</u>	<u>1,550</u>
Net Change in Fund Balance	(1,005,468)	(1,195,662)	(378,304)	817,358
Fund Balance at Beginning of Year	5,444,306	5,444,306	5,444,306	-
Prior Year Encumbrances Appropriated	131,710	131,710	131,710	-
Fund Balance at End of Year	<u>\$ 4,570,548</u>	<u>\$ 4,380,354</u>	<u>\$ 5,197,712</u>	<u>\$ 817,358</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 5,110,374	\$ 4,848,999	\$ 4,853,924	\$ 4,925
Licenses and Permits	869,000	846,882	921,483	74,601
Fines and Forfeitures	28,150	16,224	15,947	(277)
Intergovernmental	4,976,349	4,856,686	5,409,810	553,124
Other	713,238	1,008,885	814,815	(194,070)
Total Revenues	<u>11,697,111</u>	<u>11,577,676</u>	<u>12,015,979</u>	<u>438,303</u>
Expenditures:				
Current:				
Public Safety				
Other Public Safety				
Personal Services	10,816,254	10,707,051	9,871,295	835,756
Materials and Supplies	461,848	581,129	472,133	108,996
Contractual Services	1,344,396	1,587,961	1,175,623	412,338
Capital Outlay	-	99,692	99,692	-
Other	268,039	486,490	460,531	25,959
Total Expenditures	<u>12,890,537</u>	<u>13,462,323</u>	<u>12,079,274</u>	<u>1,383,049</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,193,426)</u>	<u>(1,884,647)</u>	<u>(63,295)</u>	<u>1,821,352</u>
Other Financing Sources (Uses):				
Other Financing Sources	50,000	104,800	36,518	(68,282)
Advances - In	-	40,890	109,390	68,500
Transfers - In	15,599	15,599	8,749	(6,850)
Total Other Financing Sources (Uses)	<u>65,599</u>	<u>161,289</u>	<u>154,657</u>	<u>(6,632)</u>
Net Change in Fund Balance	(1,127,827)	(1,723,358)	91,362	1,814,720
Fund Balance at Beginning of Year	3,777,383	3,777,383	3,777,383	-
Prior Year Encumbrances Appropriated	184,166	184,166	184,166	-
Fund Balance at End of Year	<u>\$ 2,833,722</u>	<u>\$ 2,238,191</u>	<u>\$ 4,052,911</u>	<u>\$ 1,814,720</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other Local Taxes	\$ 2,625,000	\$ 2,625,000	\$ 2,928,738	\$ 303,738
Charges for Services	75,000	75,000	237,324	162,324
License and Permits	150,000	150,000	362,519	212,519
Fines and Forfeitures	150,000	150,000	215,601	65,601
Intergovernmental	11,250,000	11,250,000	13,278,745	2,028,745
Special Assessments	-	-	138,171	138,171
Investment Earnings	50,000	50,000	10,899	(39,101)
Other	72,000	72,000	290,645	218,645
Total Revenues	<u>14,372,000</u>	<u>14,372,000</u>	<u>17,462,642</u>	<u>3,090,642</u>
Expenditures:				
Current:				
Public Works				
Motor Vehicle				
Personal Services	7,083,313	7,103,683	6,276,876	826,807
Materials and Supplies	1,661,500	1,783,246	1,643,995	139,251
Contractual Services	8,556,207	10,519,572	8,080,971	2,438,601
Capital Outlay	492,000	581,200	575,587	5,613
Other	5,000	5,000	-	5,000
Total Public Works	<u>17,798,020</u>	<u>19,992,701</u>	<u>16,577,429</u>	<u>3,415,272</u>
Debt Service:				
Principal Retirement	-	186,432	124,290	62,142
Total Expenditures	<u>17,798,020</u>	<u>20,179,133</u>	<u>16,701,719</u>	<u>3,477,414</u>
Excess of Revenues Over (Under) Expenditures	<u>(3,426,020)</u>	<u>(5,807,133)</u>	<u>760,923</u>	<u>6,568,056</u>
Fund Balance at Beginning of Year	14,589,206	14,589,206	14,589,206	-
Prior Year Encumbrances Appropriated	958,934	958,934	958,934	-
Fund Balance at End of Year	<u>\$ 12,122,120</u>	<u>\$ 9,741,007</u>	<u>\$ 16,309,063</u>	<u>\$ 6,568,056</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,128,516	\$ 1,044,016	\$ 1,066,160	\$ 22,144
Licenses and Permits	300	300	33,599	33,299
Intergovernmental	3,037,243	2,604,477	2,565,693	(38,784)
Permissive Motor Vehicle License Taxes	2,312,705	2,405,603	2,554,924	149,321
Special Assessments	1,490,000	1,490,000	1,647,736	157,736
Investment Earnings	1,100	151	190	39
Other	96,500	483,618	565,182	81,564
Total Revenues	<u>8,066,364</u>	<u>8,028,165</u>	<u>8,433,484</u>	<u>405,319</u>
Expenditures:				
Current:				
Public Works				
Other Public Works				
Personal Services	1,063,459	1,112,549	996,890	115,659
Materials and Supplies	130,510	126,964	80,460	46,504
Contractual Services	8,360,586	8,262,275	6,618,897	1,643,378
Capital Outlay	-	3,000	-	3,000
Other	441,118	410,118	25,684	384,434
Total Expenditures	<u>9,995,673</u>	<u>9,914,906</u>	<u>7,721,931</u>	<u>2,192,975</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,929,309)</u>	<u>(1,886,741)</u>	<u>711,553</u>	<u>2,598,294</u>
Other Financing Sources (Uses):				
Advances - In	-	-	83,125	83,125
Net Change in Fund Balance	(1,929,309)	(1,886,741)	794,678	2,681,419
Fund Balance at Beginning of Year	16,272,376	16,272,376	16,272,376	-
Prior Year Encumbrances Appropriated	384,127	384,127	384,127	-
Fund Balance at End of Year	<u>\$ 14,727,194</u>	<u>\$ 14,769,762</u>	<u>\$ 17,451,181</u>	<u>\$ 2,681,419</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 1,320,000	\$ 1,320,000	\$ 1,293,682	\$ (26,318)
Intergovernmental	4,671,750	4,470,250	4,336,235	(134,015)
Other	-	-	27,049	27,049
Total Revenues	<u>5,991,750</u>	<u>5,790,250</u>	<u>5,656,966</u>	<u>(133,284)</u>
Expenditures:				
Current:				
Human Services				
Child Support Enforcement				
Personal Services	3,891,993	3,891,993	3,559,194	332,799
Materials and Supplies	143,576	150,314	126,894	23,420
Contractual Services	1,693,625	1,839,354	1,098,748	740,606
Other	309,775	309,775	219,998	89,777
Total Expenditures	<u>6,038,969</u>	<u>6,191,436</u>	<u>5,004,834</u>	<u>1,186,602</u>
Excess of Revenues Over (Under) Expenditures	<u>(47,219)</u>	<u>(401,186)</u>	<u>652,132</u>	<u>1,053,318</u>
Other Financing Sources (Uses):				
Other Financing Sources	<u>318,000</u>	<u>318,000</u>	<u>452,725</u>	<u>134,725</u>
Net Change in Fund Balance	270,781	(83,186)	1,104,857	1,188,043
Fund Balance at Beginning of Year	2,946,082	2,946,082	2,946,082	-
Prior Year Encumbrances Appropriated	249,898	249,898	249,898	-
Fund Balance at End of Year	<u>\$ 3,466,761</u>	<u>\$ 3,112,794</u>	<u>\$ 4,300,837</u>	<u>\$ 1,188,043</u>

**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 3,848,629	\$ 3,057,390	\$ 2,195,525	\$ (861,865)
Intergovernmental	424,444	424,444	1,162,356	737,912
Other	-	-	26,471	26,471
Total Revenues	<u>4,273,073</u>	<u>3,481,834</u>	<u>3,384,352</u>	<u>(97,482)</u>
Expenditures:				
Current:				
Human Services				
County Care Facility				
Personal Services	2,824,894	1,457,894	1,151,879	306,015
Materials and Supplies	468,800	805,193	718,566	86,627
Contractual Services	1,157,050	1,863,263	1,627,837	235,426
Capital Outlay	-	11,000	10,645	355
Other	1,000	1,000	-	1,000
Total Expenditures	<u>4,451,744</u>	<u>4,138,350</u>	<u>3,508,927</u>	<u>629,423</u>
Excess of Revenues Over (Under) Expenditures	<u>(178,671)</u>	<u>(656,516)</u>	<u>(124,575)</u>	<u>531,941</u>
Other Financing Sources (Uses):				
Other Financing Sources	-	-	9,480	9,480
Transfers In	-	-	11,000	11,000
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>20,480</u>	<u>20,480</u>
Net Change in Fund Balance	(178,671)	(656,516)	(104,095)	552,421
Fund Balance at Beginning of Year	666,387	666,387	666,387	-
Prior Year Encumbrances Appropriated	418,768	418,768	418,768	-
Fund Balance at End of Year	<u>\$ 906,484</u>	<u>\$ 428,639</u>	<u>\$ 981,060</u>	<u>\$ 552,421</u>

**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Property Taxes	\$ 10,176,315	\$ 9,331,084	\$ 9,331,084	\$ -
Intergovernmental	1,207,902	1,206,322	1,205,155	(1,167)
Other	-	-	1,172	1,172
Total Revenues	<u>11,384,217</u>	<u>10,537,406</u>	<u>10,537,411</u>	<u>5</u>
Expenditures:				
Current:				
Human Services				
Elderly Services Levy				
Personal Services	163,737	168,671	168,663	8
Materials and Supplies	1,950	1,975	1,975	-
Contractual Services	12,080,467	13,441,788	11,496,309	1,945,479
Total Expenditures	<u>12,246,154</u>	<u>13,612,434</u>	<u>11,666,947</u>	<u>1,945,487</u>
Excess of Revenues Over (Under) Expenditures	<u>(861,937)</u>	<u>(3,075,028)</u>	<u>(1,129,536)</u>	<u>1,945,492</u>
Fund Balance at Beginning of Year	9,836,055	9,836,055	9,836,055	-
Prior Year Encumbrances Appropriated	1,367,774	1,367,774	1,367,774	-
Fund Balance at End of Year	<u>\$ 10,341,892</u>	<u>\$ 8,128,801</u>	<u>\$ 10,074,293</u>	<u>\$ 1,945,492</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 63,315	\$ 63,311	\$ 63,311	\$ -
Intergovernmental	344,875	11,628,959	11,608,954	(20,005)
Other	-	-	1,860	1,860
Total Revenues	<u>408,190</u>	<u>11,692,270</u>	<u>11,674,125</u>	<u>(18,145)</u>
Expenditures:				
Current:				
Human Services				
Other Human Services				
Personal Services	336,761	250,019	231,088	18,931
Materials and Supplies	26,000	18,005	363	17,642
Contractual Services	88,331	11,516,538	8,065,149	3,451,389
Other	-	8,605	8,605	-
Total Expenditures	<u>451,092</u>	<u>11,793,167</u>	<u>8,305,205</u>	<u>3,487,962</u>
Excess of Revenues Over (Under) Expenditures	<u>(42,902)</u>	<u>(100,897)</u>	<u>3,368,920</u>	<u>3,469,817</u>
Other Financing Sources (Uses):				
Advances - In	-	-	41,700	41,700
Advances - Out	-	(16,924)	(16,924)	-
Transfers - In	91,239	58,188	55,118	(3,070)
Total Other Financing Sources (Uses)	<u>91,239</u>	<u>41,264</u>	<u>79,894</u>	<u>38,630</u>
Net Change in Fund Balance	48,337	(59,633)	3,448,814	3,508,447
Fund Balance at Beginning of Year	158,415	158,415	158,415	-
Fund Balance at End of Year	<u>\$ 206,752</u>	<u>\$ 98,782</u>	<u>\$ 3,607,229</u>	<u>\$ 3,508,447</u>

**Butler County, Ohio**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance-Budget and Actual**  
**County Coronavirus Relief-Special Revenue Fund**  
**Budget Basis**  
**For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Investment Earnings	9,855	9,855	7,802	(2,053)
Other	-	2,251	1,974	(277)
Total Revenues	9,855	12,106	9,776	(2,330)
Expenditures:				
Current:				
Public Safety:				
Personal Services	-	2,256,481	2,256,481	-
Materials and Supplies	508,300	442,405	442,405	-
Contractual Services	3,000,000	1,541,592	1,539,262	2,330
Other	3,000,000	1,197,263	1,197,263	-
Total Public Safety	6,508,300	5,437,741	5,435,411	2,330
Human Services:				
Personal Services	-	1,139,457	1,139,457	-
Contractual Services	-	611,506	611,506	-
Total Human Services	-	1,750,963	1,750,963	-
Total Expenditures	6,508,300	7,188,704	7,186,374	2,330
Net Change in Fund Balance	(6,498,445)	(7,176,598)	(7,176,598)	-
Fund Balance at Beginning of Year	6,508,307	6,508,307	6,508,307	-
Prior Year Encumbrances Appropriated	668,291	668,291	668,291	-
Fund Balance at End of Year	\$ 678,153	\$ -	\$ -	\$ -



**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Other Local Taxes	\$ 1,025,000	\$ 1,212,487	\$ 1,225,587	\$ 13,100
Charges for Services	27,000	27,000	57,214	30,214
Total Revenues	<u>1,052,000</u>	<u>1,239,487</u>	<u>1,282,801</u>	<u>43,314</u>
Expenditures:				
Current:				
Conversation and Recreation				
Contractual Services	<u>1,053,524</u>	<u>1,442,875</u>	<u>1,233,347</u>	<u>209,528</u>
Net Change in Fund Balance	(1,524)	(203,388)	49,454	252,842
Fund Balance at Beginning of Year	42,900	42,900	42,900	-
Fund Balance at End of Year	<u>\$ 41,376</u>	<u>\$ (160,488)</u>	<u>\$ 92,354</u>	<u>\$ 252,842</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Legislative and Executive:				
Contractual Services	6,200	6,200	6,200	-
Excess of Revenues Under Expenditures	(6,200)	(6,200)	(6,200)	-
Fund Balance at Beginning of Year	226,541	226,541	226,541	-
Fund Balance at End of Year	\$ 220,341	\$ 220,341	\$ 220,341	\$ -

**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Intergovernmental	\$ 2,661,706	\$ 9,046,584	\$ 9,046,584	\$ -
Expenditures:				
Road Improvements				
Public Works - Intergovernmental				
Contractual Services		237,073	237,073	-
Capital Outlay				
Road Improvement				
Contractual Services		1,828,969	1,828,969	-
Intergovernmental				
Contractual Services	2,661,706	6,980,542	6,980,542	-
Total Expenditures	2,661,706	9,046,584	9,046,584	-
Net Change in Fund Balance	-	-	-	-
Fund Balance at Beginning of Year	8,764	8,764	8,764	-
Fund Balance at End of Year	\$ 8,764	\$ 8,764	\$ 8,764	\$ -

**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, 2021**

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	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:	\$ -	\$ -	\$ -	\$ -
Fund Balance at Beginning of Year	300,339	300,339	300,339	-
Fund Balance at End of Year	<u>\$ 300,339</u>	<u>\$ 300,339</u>	<u>\$ 300,339</u>	<u>\$ -</u>

**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Special Assessments	\$ 508,105	\$ 508,105	\$ 531,017	\$ 22,912
Expenditures:				
Public Works - Intergovernmental				
Capital Outlay				
Contractual Services	826,125	826,125	826,125	-
Debt Service:				
Principal Retirement	1,711,430	1,711,430	1,711,430	-
Interest and Fiscal Charges	581,058	581,058	581,054	4
Total Debt Service	2,292,488	2,292,488	2,292,484	4
Total Expenditures	3,118,613	3,118,613	3,118,609	4
Excess of Revenues Over (Under) Expenditures	(2,610,508)	(2,610,508)	(2,587,592)	22,916
Other Financing Sources (Uses):				
Advances - In	-	-	2,179	2,179
Transfers - In	2,602,868	2,602,868	2,605,876	3,008
Total Other Financing Sources (Uses)	2,602,868	2,602,868	2,608,055	5,187
Net Change in Fund Balance	(7,640)	(7,640)	20,463	28,103
Fund Balance at Beginning of Year	248,684	248,684	248,684	-
Fund Balance at End of Year	\$ 241,044	\$ 241,044	\$ 269,147	\$ 28,103

**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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Investment Earnings	\$ 26,000	\$ 950	\$ 1,025	\$ 75
Expenditures:				
Health				
Materials and Supplies	4,000	4,000	-	4,000
Contractual Services	26,000	26,000	-	26,000
Other	-	206,285	206,285	-
Total Health	<u>30,000</u>	<u>236,285</u>	<u>206,285</u>	<u>30,000</u>
Total Expenditures	<u>30,000</u>	<u>236,285</u>	<u>206,285</u>	<u>30,000</u>
Net Change in Fund Balance	(4,000)	(235,335)	(205,260)	30,075
Fund Balance at Beginning of Year	1,070,718	1,070,718	1,070,718	-
Prior Year Encumbrances Appropriated	8,775	8,775	8,775	-
Fund Balance at End of Year	<u>\$ 1,075,493</u>	<u>\$ 844,158</u>	<u>\$ 874,233</u>	<u>\$ 30,075</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, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 23,303,874	\$ 20,803,874	\$ 21,396,205	\$ 592,331
Other Operating Revenues	-	-	82,998	82,998
Other Non-Operating Revenues	-	-	183,021	183,021
Total Revenues	<u>23,303,874</u>	<u>20,803,874</u>	<u>21,662,224</u>	<u>858,350</u>
Expenses:				
Personal Services	394,745	394,745	207,006	187,739
Materials and Supplies	11,500	11,500	5,665	5,835
Contractual Services	3,577,613	3,625,176	3,479,623	145,553
Claims and Judgments	18,911,224	19,633,995	17,901,030	1,732,965
Other	-	2,000	2,000	-
Total Expenses	<u>22,895,082</u>	<u>23,667,416</u>	<u>21,595,324</u>	<u>2,072,092</u>
Net Change in Fund Equity	408,792	(2,863,542)	66,900	2,930,442
Fund Equity at Beginning of Year	2,794,298	2,794,298	2,794,298	-
Prior Year Encumbrances Appropriated	1,092,160	1,092,160	1,092,160	-
Fund Equity at End of Year	<u>\$ 4,295,250</u>	<u>\$ 1,022,916</u>	<u>\$ 3,953,358</u>	<u>\$ 2,930,442</u>

**Schedule of Revenues, Expenses, and  
Changes in Fund Equity-Budget and Actual  
Workers' Compensation -Internal Service Fund  
Budget Basis  
For the Year Ended December 31, 2021**

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues:				
Charges for Services	\$ 2,291,404	\$ 2,291,404	\$ 2,297,329	\$ 5,925
Other Non-Operating Revenues	-	-	40,894	40,894
Total Revenues	<u>2,291,404</u>	<u>2,291,404</u>	<u>2,338,223</u>	<u>46,819</u>
Expenses:				
Personal Services	110,677	110,677	108,703	1,974
Materials and Supplies	2,515	2,515	1,315	1,200
Contractual Services	1,607,570	1,607,570	874,383	733,187
Claims and Judgments	1,200,000	1,200,000	1,200,000	-
Total Expenses	<u>2,920,762</u>	<u>2,920,762</u>	<u>2,184,401</u>	<u>736,361</u>
Net Change in Fund Equity	(629,358)	(629,358)	153,822	783,180
Fund Equity at Beginning of Year	5,309,189	5,309,189	5,309,189	-
Prior Year Encumbrances Appropriated	212,360	212,360	212,360	-
Fund Equity at End of Year	<u>\$ 4,892,191</u>	<u>\$ 4,892,191</u>	<u>\$ 5,675,371</u>	<u>\$ 783,180</u>



## Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b>	<b>178-184</b>
These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	
<b>Revenue Capacity</b>	<b>185-196</b>
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.	
<b>Debt Capacity</b>	<b>197-201</b>
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.	
<b>Economic and Demographic Information</b>	<b>202-203</b>
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.	
<b>Operating Information</b>	<b>204-207</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

### **Sources:**

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

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

	2012	2013	2014	2015	2016	Restated 2017	2018	Restated 2019	2020	2021
<b>Governmental Activities:</b>										
Net Investment in Capital Assets	\$ 319,654,234	\$ 320,405,187	\$ 321,739,181	\$ 330,113,913	\$ 333,939,216	\$ 341,618,944	\$ 353,096,285	\$ 374,395,156	\$ 381,574,987	\$ 381,700,095
Restricted	148,423,905	147,496,497	140,605,100	141,199,448	128,860,677	138,715,454	146,820,234	161,302,917	163,554,475	182,532,731
Unrestricted (Deficit)	(17,588,530)	(7,656,325)	(82,645,866)	(69,159,929)	(40,576,071)	(107,037,342)	(114,515,326)	(128,269,885)	(116,979,498)	(612,955)
Total Governmental Activities Net Position	450,489,609	460,245,359	379,698,415	402,153,432	422,223,822	373,297,056	385,401,193	407,428,188	428,149,964	563,619,871
<b>Business-type Activities:</b>										
Net Investment in Capital Assets	219,910,300	217,905,641	216,149,252	218,780,552	220,397,627	220,744,391	225,990,453	241,107,066	245,422,638	245,663,153
Restricted	6,000,000	4,840,083	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000	5,300,000
Unrestricted	33,837,392	36,591,193	30,885,002	39,028,037	46,282,583	46,457,977	46,834,754	39,930,620	49,108,181	68,649,891
Total Business-Type Activities Net Position	259,747,692	259,336,917	252,334,254	263,108,589	271,980,210	272,502,368	278,125,207	286,337,686	299,830,819	319,613,044
<b>Primary Government:</b>										
Net Investment in Capital Assets	539,564,534	538,310,828	537,888,433	548,894,465	554,336,843	562,363,335	579,086,738	615,502,222	626,997,625	627,363,248
Restricted	154,423,905	152,336,580	145,905,100	146,499,448	134,160,677	144,015,454	152,120,234	166,602,917	168,854,475	187,832,731
Unrestricted	16,248,862	28,934,868	(51,760,864)	(30,131,892)	5,706,512	(60,579,365)	(67,680,572)	(88,339,265)	(67,871,317)	68,036,936
Total Primary Government Net Position	\$ 710,237,301	\$ 719,582,276	\$ 632,032,669	\$ 665,262,021	\$ 694,204,032	\$ 645,799,424	\$ 663,526,400	\$ 693,765,874	\$ 727,980,783	\$ 883,232,915

**Note:** The County reported the impact of GASB Statement No. 68 beginning in 2014.  
**Note:** The County reported the impact of GASB Statement No. 75 beginning in 2017.  
**Note:** The County reported the impact of GASB Statement No. 84 beginning in 2019.

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Program Revenues</b>										
Governmental Activities										
Charges for Services										
General Government:										
Legislative and Executive	\$ 18,451,250	\$ 17,827,364	\$ 19,035,974	\$ 19,803,986	\$ 20,379,167	\$ 20,973,188	\$ 22,379,839	\$ 22,814,284	\$ 22,612,744	\$ 24,674,941
Judicial	5,358,438	5,572,420	5,197,203	5,207,567	5,262,550	5,192,643	5,769,299	5,324,439	4,568,761	5,159,855
Public Safety	11,900,127	12,888,000	12,822,245	11,983,177	16,312,060	16,759,698	18,707,610	19,416,840	20,236,789	21,915,661
Public Works	3,600,994	2,180,466	2,609,809	1,676,448	1,751,860	1,599,057	1,502,295	1,496,573	3,357,407	4,033,042
Health	298,740	133,897	148,823	1,460,105	350,373	372,153	125,546	89,543	85,491	67,016
Human Services	3,326,763	3,489,232	5,747,498	6,847,425	4,870,985	5,306,514	5,846,326	4,857,216	5,975,193	5,550,285
Conservation and Recreation	22,778	39,013	45,501	33,839	40,736	70,836	49,778	104,281	29,594	57,214
Subtotal - Charges for Services	42,959,090	42,130,392	45,607,053	47,012,547	48,967,731	50,274,089	54,380,693	54,103,176	56,865,979	61,458,014
Operating Grants, Contributions and Interest										
General Government:										
Legislative and Executive	173,457	85,505	10,554	18,731	-	-	-	-	99,980	-
Judicial	1,350,570	1,586,682	1,487,685	1,668,387	2,035,204	1,865,830	2,190,059	2,602,025	2,737,572	4,175,285
Public Safety	6,054,411	5,924,949	4,906,247	5,237,568	5,601,854	5,293,708	4,948,904	6,281,161	18,034,986	13,370,129
Public Works	13,020,650	4,681,868	4,202,809	3,317,221	4,128,454	3,716,798	4,434,582	5,140,012	3,736,466	2,584,111
Health	27,027,523	18,287,740	18,710,118	13,959,839	12,539,220	14,516,281	14,841,350	18,565,831	13,825,982	18,314,657
Human Services	31,679,826	29,865,231	30,693,790	31,526,637	30,301,472	33,379,538	31,392,331	33,549,554	34,268,796	47,967,477
Subtotal - Operating Grants, Contributions and Interest	79,306,437	60,431,975	60,011,203	55,728,383	54,606,204	58,772,155	57,807,226	66,138,583	72,703,782	86,411,659
Capital Grants, Contributions and Interest										
General Government:										
Legislative and Executive	-	-	-	-	-	-	-	3,305,231	338,339	-
Public Safety	-	-	-	-	233,381	374,424	787,837	-	-	-
Public Works	11,367,854	15,660,335	18,375,011	15,507,242	16,663,529	15,066,796	18,949,963	24,986,113	18,530,224	22,511,477
Public Works - Intergovernmental	-	-	-	-	-	-	6,517,494	-	-	-
Health	-	243,707	-	-	-	-	-	-	-	-
Subtotal - Capital Grants, Contributions and Interest	11,367,854	15,904,042	18,375,011	15,507,242	16,896,910	15,441,220	26,255,294	28,291,344	18,868,563	22,511,477
Total Government Activities Program Revenue	133,633,381	118,466,409	123,993,267	118,248,172	120,470,845	124,487,464	138,443,213	148,533,103	148,438,324	170,381,150
<b>Business-Type Activities</b>										
Charges for Services										
Sewer	18,833,608	17,952,677	18,697,303	18,071,012	19,199,522	18,061,031	19,493,163	19,852,465	19,971,035	20,580,910
Water	20,824,694	20,073,131	20,317,487	20,111,139	21,593,543	20,914,355	21,493,076	22,003,519	22,775,072	22,207,590
Capital Grants, Contributions, and Interest	7,091,889	8,352,232	9,124,376	16,319,606	13,643,007	11,601,256	11,960,324	12,288,427	14,585,268	14,588,954
Total Business-Type Activities Program Revenues	46,750,191	46,378,040	48,139,166	54,501,757	54,436,072	50,576,642	52,946,563	54,144,411	57,331,375	57,377,454
Total Primary Governmental Program Revenues	\$ 180,383,572	\$ 164,844,449	\$ 172,132,433	\$ 172,749,929	\$ 174,906,917	\$ 175,064,106	\$ 191,389,776	\$ 202,677,514	\$ 205,769,699	\$ 227,758,604

(Continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental Activities										
General Government:										
Legislative and Executive	\$ 26,369,763	\$ 26,478,363	\$ 26,611,419	\$ 27,378,605	\$ 29,065,148	\$ 32,051,178	\$ 30,767,638	\$ 35,673,634	\$ 41,274,141	\$ 18,572,710
Legislative and Executive - Intergovernmental	-	-	8,220,239	10,696,773	9,140,959	11,286,641	9,761,951	10,296,587	7,680,844	10,761,830
Judicial	13,545,194	13,543,957	14,147,921	14,062,880	15,551,668	17,347,557	17,459,647	20,003,257	18,723,779	8,855,777
Public Safety	47,294,271	46,095,345	48,432,082	48,837,270	54,284,890	58,545,508	61,867,594	73,662,884	68,335,329	35,085,648
Public Works	23,895,460	24,336,668	25,448,175	16,645,367	14,593,918	23,020,838	23,138,837	24,270,803	24,297,402	13,693,198
Public Works - Intergovernmental	-	-	29,572,347	2,072,738	-	-	15,422,336	1,553,298	6,637,695	16,379,116
Health	58,682,052	43,168,466	42,998,095	45,296,552	43,102,788	43,256,011	42,888,317	45,757,661	43,101,206	34,866,296
Human Services	63,415,959	61,432,102	62,154,796	60,022,447	62,614,766	66,966,915	66,131,528	69,012,680	67,295,485	57,292,554
Conservation and Recreation	426,186	463,733	475,591	485,924	417,809	491,626	492,978	514,163	1,659,770	1,768,766
Intergovernmental	4,665,872	4,124,409	-	-	-	-	-	-	-	-
Interest and Fiscal Charges	4,891,571	3,623,988	3,431,350	2,042,899	2,184,394	1,908,670	1,009,861	1,287,297	645,747	506,630
Total Governmental Activities Expenses	243,186,328	223,267,031	261,492,015	227,541,455	230,956,340	254,874,944	268,940,687	282,032,264	279,651,398	197,782,525
Business-type Activities										
Sewer	23,083,649	22,536,707	24,186,307	24,241,026	22,774,378	23,465,211	22,469,696	23,616,387	21,461,243	17,228,881
Water	26,483,008	24,964,373	26,569,602	21,574,949	23,263,227	22,138,331	25,106,631	22,644,359	22,839,648	20,641,508
Total Business-type Activities Expenses	49,566,657	47,501,080	50,755,909	45,815,975	46,037,605	45,603,542	47,576,327	46,260,746	44,300,891	37,870,389
Total Primary Government Expenses	292,752,985	270,768,111	312,247,924	273,357,430	276,993,945	300,478,486	316,517,014	328,293,010	323,952,289	235,652,914
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(109,552,947)	(104,800,622)	(137,498,748)	(109,293,283)	(110,485,495)	(130,387,480)	(130,497,474)	(133,499,161)	(131,213,074)	(27,401,375)
Business-type Activities	(2,816,466)	(1,123,040)	(2,616,743)	8,685,782	8,398,467	7,343,021	5,370,236	7,883,665	13,030,484	19,507,065
Total Primary Government Net (Expense)/Revenue	(112,369,413)	(105,923,662)	(140,115,491)	(100,607,501)	(102,087,028)	(123,044,459)	(125,127,238)	(125,615,496)	(118,182,590)	(7,894,310)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	12,571,502	12,324,999	12,424,675	12,720,083	12,728,340	13,175,271	13,617,666	14,280,338	14,365,453	16,128,300
Health - Mental Health Addiction and Recovery Services Board	8,173,776	8,178,273	8,266,486	8,491,029	8,487,542	8,752,816	8,555,495	8,910,762	8,954,842	9,319,400
Health - Developmental Disabilities	17,833,937	17,557,248	17,741,486	18,320,664	18,309,413	18,875,869	18,460,028	19,195,242	19,165,895	16,855,646
Human Services - Children Services Agency	13,091,271	12,815,070	12,942,369	13,245,299	13,237,893	13,651,562	13,346,343	13,856,998	13,929,257	14,482,053
Human Services - Elderly Services Levy	8,509,329	8,345,075	8,412,542	8,609,443	8,604,631	8,873,513	8,675,126	9,007,049	9,054,010	9,413,330
Sales Tax	32,955,898	35,170,710	37,838,169	41,852,127	43,916,843	43,778,910	42,499,196	41,709,699	44,597,552	53,845,565
Local Taxes	2,479,528	2,531,643	2,573,824	2,630,441	2,690,577	2,743,165	3,023,483	2,799,949	6,140,174	6,332,359
Payments in Lieu of Taxes	7,529,320	6,145,695	7,677,467	11,121,767	8,796,701	14,653,948	15,278,050	12,445,768	14,281,578	13,455,103
Grants and Entitlements not										
Restricted to Specific Programs	8,122,035	8,594,227	10,151,118	11,646,619	9,903,298	11,204,395	9,129,540	10,008,708	8,886,537	9,949,338
Investment Earnings	2,066,480	622,879	1,647,518	2,021,819	1,937,439	3,398,291	6,836,645	8,336,679	2,958,612	3,898,004
Other	1,769,005	2,270,553	1,738,420	1,089,009	1,943,208	3,465,689	3,180,039	4,736,805	9,600,940	9,192,184
Transfers	(2,805)	-	(3,415)	-	-	-	-	-	-	-
Total Governmental Activities	\$ 115,099,276	\$ 114,556,372	\$ 121,410,659	\$ 131,748,300	\$ 130,555,885	\$ 142,573,429	\$ 142,601,611	\$ 145,287,997	\$ 151,934,850	\$ 162,871,282

(Continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Business-Type Activities:</b>										
Investment Earnings	\$ 1,419	\$ -	\$ 3,183	\$ 3,192	\$ 270	\$ -	\$ -	\$ -	\$ -	\$ -
Gain (Loss) on Sale of Capital Assets	14,079	-	-	-	-	-	-	-	-	-
Premium on Debt Issued										
Other	637,362	712,265	564,496	2,085,361	472,884	306,565	252,603	328,814	462,649	275,160
Transfers	2,805	-	3,415	-	-	-	-	-	-	-
Total Business-Type Activities	<u>655,665</u>	<u>712,265</u>	<u>571,094</u>	<u>2,088,553</u>	<u>473,154</u>	<u>306,565</u>	<u>252,603</u>	<u>328,814</u>	<u>462,649</u>	<u>275,160</u>
Total Primary Government	<u>115,754,941</u>	<u>115,268,637</u>	<u>121,981,753</u>	<u>133,836,853</u>	<u>131,029,039</u>	<u>142,879,994</u>	<u>142,854,214</u>	<u>145,616,811</u>	<u>152,397,499</u>	<u>163,146,442</u>
<b>Change in Net Position</b>										
Governmental Activities	5,546,329	9,755,750	(16,088,089)	22,455,017	20,070,390	12,185,949	12,104,137	11,788,836	20,721,776	135,469,907
Business-type Activities	(2,160,801)	(410,775)	(2,045,649)	10,774,335	8,871,621	7,649,586	5,622,839	8,212,479	13,493,133	19,782,225
Total Primary Government Change in Net Position	<u>\$ 3,385,528</u>	<u>\$ 9,344,975</u>	<u>\$ (18,133,738)</u>	<u>\$ 33,229,352</u>	<u>\$ 28,942,011</u>	<u>\$ 19,835,535</u>	<u>\$ 17,726,976</u>	<u>\$ 20,001,315</u>	<u>\$ 34,214,909</u>	<u>\$ 155,252,132</u>

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

**Note: The County reported the impact of GASB Statement No. 84 beginning in 2019.**

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

	2012	2013	2014	2015	2016	2017	2018	Restated 2019	2020	2021
<b>General Fund</b>										
Nonspendable:										
Prepaid Items	\$ 594,255	\$ 594,255	\$ 594,255	\$ 596,531	\$ 596,531	\$ 596,531	\$ 596,531	\$ 387,476	\$ 387,476	\$ 387,476
Materials and Supplies Inventory	64,198	64,198	64,198	139,520	139,520	139,520	139,520	139,520	140,055	140,055
Loans Receivables	257,388	229,685	208,749	81,904	124,422	124,422	124,422	74,422	-	-
Advances to Other Funds	152,243	710,025	1,447,398	961,756	1,266,753	872,006	2,552,966	821,525	13,700	234,720
Restricted Cash and Cash Equivalents	-	-	-	-	-	-	-	2,066,727	2,105,592	1,791,993
Committed										
Other Purposes	85,102	4,575	-	-	-	-	-	-	-	-
Assigned	2,995,397	2,635,044	2,680,105	1,402,283	2,680,105	2,680,105	2,542,075	3,036,680	3,555,924	3,598,838
Unassigned	8,571,886	12,494,511	18,349,284	27,282,400	37,531,238	47,181,000	57,270,695	75,739,415	99,386,690	138,821,137
<b>Total General Fund</b>	<b>12,720,469</b>	<b>16,732,293</b>	<b>23,343,989</b>	<b>30,464,394</b>	<b>42,338,569</b>	<b>51,593,584</b>	<b>63,226,209</b>	<b>82,255,765</b>	<b>105,589,437</b>	<b>144,974,219</b>
<b>All Other Governmental Funds</b>										
Nonspendable										
Prepaid Items	1,119,178	1,119,178	1,119,178	319,891	319,891	319,891	319,891	298,544	298,544	298,544
Materials and Supplies Inventory	784,544	784,544	784,544	1,190,728	1,184,462	1,190,728	1,190,728	1,190,728	1,090,997	1,090,997
Loans Receivables	622,267	556,391	690,122	569,651	538,081	-	507,596	497,671	-	-
Long Term:										
Developmental Disabilities Trust	761,305	755,683	751,332	951,853	956,975	974,879	967,501	998,207	967,800	874,233
Restricted for:										
Developmental Disabilities	30,815,747	32,576,317	34,973,022	32,242,987	31,891,337	32,938,217	33,653,742	38,631,980	42,112,107	41,681,067
Job and Family Services/Children Services										
Agency	4,840,626	3,745,954	1,762,517	4,903,867	9,575,294	11,957,689	12,990,376	16,056,242	18,780,503	19,972,806
Residential Incentive Districts and Tax										
Incremental Financing	-	-	-	-	11,871,271	15,057,524	17,437,075	17,032,436	16,125,516	7,780,382
Mental Health and Addiction Recovery Services	12,495,832	11,331,114	12,680,063	15,573,814	16,538,611	18,056,544	18,344,607	18,557,365	18,393,954	20,114,824
Elderly Services Levy	13,976,026	12,324,221	11,279,201	11,855,151	10,636,113	10,967,441	10,358,340	10,251,024	9,731,439	10,334,983
Motor Vehicle	8,875,549	11,665,027	11,698,318	11,392,410	13,498,077	14,662,838	16,013,984	16,177,406	15,686,531	18,052,372
All Other Public Works	11,765,724	10,983,631	12,187,831	12,849,805	13,380,583	13,917,184	11,210,480	13,705,318	16,843,319	18,643,542
Other Purposes	23,035,541	25,433,287	24,920,216	29,670,932	20,357,838	21,497,361	21,761,235	29,660,144	23,866,264	28,747,087
Committed										
Debt Service Payments	3,244	-	-	-	-	-	-	-	-	-
Unassigned (Deficit)	(17,537,514)	(16,479,275)	(15,149,619)	(14,000,029)	(10,271,862)	(6,944,627)	(4,651,560)	(1,895,028)	(16,777)	(94,775)
<b>Total All Other Governmental Funds</b>	<b>91,558,069</b>	<b>94,796,072</b>	<b>97,696,725</b>	<b>107,521,060</b>	<b>120,476,671</b>	<b>134,595,669</b>	<b>140,103,995</b>	<b>161,162,037</b>	<b>163,880,197</b>	<b>167,496,062</b>
<b>Total Governmental Funds</b>	<b>\$ 104,278,538</b>	<b>\$ 111,528,365</b>	<b>\$ 121,040,714</b>	<b>\$ 137,985,454</b>	<b>\$ 162,815,240</b>	<b>\$ 186,189,253</b>	<b>\$ 203,330,204</b>	<b>\$ 243,417,802</b>	<b>\$ 269,469,634</b>	<b>\$ 312,470,281</b>

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
Property Taxes	\$ 61,338,933	\$ 60,103,315	\$ 59,986,895	\$ 61,536,541	\$ 61,463,640	\$ 63,498,513	\$ 62,827,348	\$ 65,405,098	\$ 65,625,069	\$ 66,510,329
Sales Taxes (2)	29,951,357	34,813,101	37,289,664	40,922,754	43,896,978	44,033,304	42,896,346	44,938,413	44,779,598	53,077,530
Other Local Taxes (1)	2,479,528	2,531,643	2,573,824	2,630,441	2,690,577	2,743,165	2,710,655	2,789,970	6,152,982	6,690,879
Charges for Services	37,054,922	39,021,515	40,443,544	39,833,047	42,142,533	45,805,044	48,288,004	48,653,985	49,493,611	51,879,391
Licenses and Permits	2,214,987	2,667,383	3,799,895	3,954,477	3,798,088	3,373,115	3,574,901	3,639,464	3,771,815	4,154,800
Fines and Forfeitures	2,135,277	2,155,184	2,001,844	1,906,537	1,893,771	1,842,094	1,812,337	1,967,336	2,246,719	3,598,177
Intergovernmental	98,805,479	82,320,578	82,872,890	86,084,562	86,375,363	81,249,990	91,665,072	103,536,319	100,135,048	113,689,770
Special Assessments	2,537,425	2,634,512	2,616,659	2,287,794	2,144,839	2,126,945	2,217,486	1,828,655	1,969,704	1,960,526
Payments in Lieu of Taxes	7,446,940	5,088,099	9,870,090	11,150,364	8,799,306	14,460,243	15,499,705	12,443,398	14,348,356	13,455,103
Investment Earnings	2,074,377	641,654	1,560,226	1,974,553	1,861,823	2,777,140	6,671,705	8,099,471	3,975,007	3,958,079
Other	1,834,969	1,872,417	1,387,914	2,137,034	1,669,381	3,465,689	3,468,076	4,736,805	9,600,940	6,690,658
<b>Total Revenues</b>	<b>247,874,194</b>	<b>233,849,401</b>	<b>244,403,445</b>	<b>254,418,104</b>	<b>256,736,299</b>	<b>265,375,242</b>	<b>281,631,635</b>	<b>298,038,914</b>	<b>302,098,849</b>	<b>325,665,242</b>
<b>Expenditures</b>										
Current:										
General Government:										
Legislative and Executive	24,937,200	24,512,248	24,725,581	25,300,412	25,818,286	27,230,914	27,880,758	28,400,708	35,832,297	29,436,554
Legislative and Executive - Intergovernmental	4,665,872	4,124,409	8,220,239	10,696,773	9,140,959	11,881,178	9,761,951	9,466,575	8,939,335	12,387,507
Judicial	13,440,985	13,277,907	13,932,405	13,757,953	14,697,589	14,179,803	15,851,660	16,441,215	17,130,571	16,925,984
Public Safety	44,404,141	44,131,231	45,194,689	45,934,264	49,445,922	51,853,368	54,260,696	57,258,921	59,904,653	63,738,407
Public Works	25,751,081	18,747,459	24,231,779	23,123,425	21,878,076	23,085,538	23,446,699	23,716,759	25,313,509	22,561,187
Public Works - Intergovernmental	-	-	-	-	-	-	7,348,332	1,553,298	7,368,440	17,784,685
Health	58,659,569	42,827,854	42,509,194	44,413,903	41,501,229	40,528,216	41,382,785	41,873,027	41,119,322	42,520,294
Human Services	63,706,610	61,907,564	62,192,995	60,365,901	60,659,205	60,551,385	63,596,059	62,378,878	64,919,366	71,295,468
Conservation and Recreation	426,186	463,733	475,591	485,924	417,809	491,626	492,978	514,163	1,659,770	1,768,766
Capital Outlay	5,041,559	5,253,315	1,337,215	-	211,050	4,935,080	10,645,756	14,150,083	3,657,667	1,828,969
Debt Service:										
Principal Retirement	9,475,040	8,023,609	8,544,307	10,625,881	5,883,411	7,322,518	10,529,756	9,899,058	3,646,248	1,835,720
Interest and Fiscal Charges	4,154,955	3,585,073	3,395,564	2,689,424	2,252,977	2,055,013	1,928,978	1,514,953	850,212	581,054
Payment to Bond Escrow Agent	-	-	-	239,700	-	2,432,047	-	725,000	7,405,627	-
<b>Total Expenditures</b>	<b>254,663,198</b>	<b>226,854,402</b>	<b>234,759,559</b>	<b>237,633,560</b>	<b>231,906,513</b>	<b>246,546,686</b>	<b>267,126,408</b>	<b>267,892,638</b>	<b>277,747,017</b>	<b>282,664,595</b>
Excess of Revenues Over (Under) Expenditures	\$ (6,789,004)	\$ 6,994,999	\$ 9,643,886	\$ 16,784,544	\$ 24,829,786	\$ 18,828,556	\$ 14,505,227	\$ 30,146,276	\$ 24,351,832	\$ 43,000,647

(Continued)

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Other Financing Sources (Uses)</b>										
Premium on Debt Issued	\$ 979,990	\$ -	\$ 633,634	\$ 935,454	\$ -	\$ 275,570	\$ 35,724	\$ -	\$ -	\$ -
Proceeds from Sale of Capital Assets	21,594	-	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	2,600,000	-	-	-
Refunding Bonds Issued	8,885,000	-	7,520,000	10,015,000	-	3,865,000	-	634,000	-	-
Revenue Bonds Issued	-	-	-	-	-	-	-	-	1,700,000	-
Proceeds of Loans	50,699	-	-	-	-	-	-	-	-	-
Payment to Refund Bond Escrow Agent	(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	12,531,641	13,501,104	13,726,767	14,962,260	13,282,584	17,015,614	18,134,834	17,009,574	14,065,282	3,508,850
Transfers - Out	(12,534,446)	(13,501,104)	(13,730,182)	(14,962,260)	(13,282,584)	(17,015,614)	(18,134,834)	(17,009,574)	(14,065,282)	(3,508,850)
Total Other Financing Sources (Uses)	<u>2,139,507</u>	<u>3,072</u>	<u>120,219</u>	<u>160,196</u>	<u>-</u>	<u>4,545,457</u>	<u>2,635,724</u>	<u>9,250</u>	<u>1,700,000</u>	<u>-</u>
Prior Year Restatement of Fund Balance	-	-	-	-	-	-	-	9,932,072	-	-
<b>Net Change in Fund Balances</b>	<u>\$ (4,649,497)</u>	<u>\$ 6,998,071</u>	<u>\$ 9,764,105</u>	<u>\$ 16,944,740</u>	<u>\$ 24,829,786</u>	<u>\$ 23,374,013</u>	<u>\$ 17,140,951</u>	<u>\$ 40,087,598</u>	<u>\$ 26,051,832</u>	<u>\$ 43,000,647</u>
Debt Service as a Percentage of Noncapital Expenditures	5.51%	5.30%	5.13%	5.81%	3.59%	5.02%	4.90%	4.80%	4.40%	0.88%



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

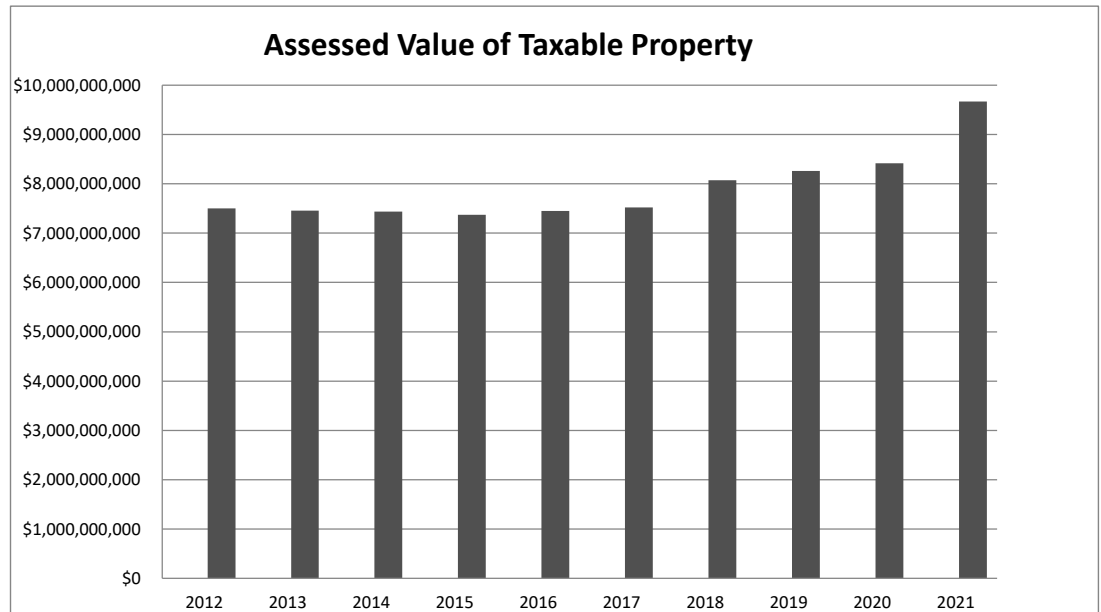
Collection Year	Real Property			Tangible Personal Property Public Utility		Total			Weighted Average Tax Rate
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	
	Residential/ Agricultural	Commercial/ Industrial/PU							
2012	\$ 5,495,218,860	\$ 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%	8.19
2019	6,052,935,270	1,694,200,760	22,134,674,371	513,525,820	583,552,068	8,260,661,850	22,718,226,440	36.36%	8.75
2020	6,103,130,540	1,748,076,460	22,432,020,000	564,654,600	641,652,955	8,415,861,600	23,073,672,955	36.47%	8.75
2021	7,085,300,610	1,990,114,150	25,929,756,457	595,152,800	676,310,000	9,670,567,560	26,606,066,457	36.35%	8.00

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 ½ percent rollback, as well as homestead exemptions, before being billed.

Source: Butler County Auditor



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

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Unvoted Millage</b>										
Operating	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000	1.920000
<b>Voted Millage - by levy</b>										
2000 Developmental Disabilities										
Residential/Agricultural Real	1.647328	1.651984	1.656632	1.656632	1.676606	1.673096	1.557430	1.555530	1.552348	1.014733
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614	1.850670	1.258962
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	1.500000
2004 Developmental Disabilities										
Residential/Agricultural Real	0.972693	0.975442	0.978186	0.978186	0.989981	0.987908	0.919611	0.918490	0.916611	0.798889
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307	0.925335	0.839209
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	0.237386	0.238057	0.238728	0.238728	0.241605	0.241100	0.224432	0.224158	0.223700	0.194970
Commercial/Industrial and Public Utility Real	0.322558	0.331246	0.334759	0.334759	0.342866	0.346311	0.335272	0.319751	0.320453	0.290662
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	1.000000	1.000000	1.000000	1.000000	0.999100	0.997008	0.928082	0.926950	0.925054	0.806248
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	1.000000	0.997429	1.000000	0.968125	0.923307	0.925335	0.839309
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	1.998200	1.994016	1.856164	1.853900	1.850108	1.612496
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	1.994858	2.000000	1.936250	1.846614	1.850670	1.678618
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
2010 Senior Citizens										
Residential/Agricultural Real	1.300000	1.300000	1.300000	1.300000	1.298830	1.296110	1.206507	1.205035	1.202570	1.048122
Commercial/Industrial and Public Utility Real	1.300000	1.300000	1.300000	1.300000	1.296658	1.300000	1.258563	1.200299	1.202935	1.091101
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
<b>Total voted millage by type of property</b>										
Residential/Agricultural Real	7.157407	7.165483	7.173545	7.173545	7.204322	7.189238	6.692226	6.684063	6.670391	5.475458
Commercial/Industrial and Public Utility Real	7.622558	7.631246	7.634759	7.634759	7.624098	7.646311	7.402585	7.059892	7.075398	5.997861
General Business and Public Utility Personal	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.800000	7.300000
<b>Total millage by type of property</b>										
Residential/Agricultural Real	9.077407	9.085483	9.093545	9.093545	9.124322	9.109238	8.612226	8.604063	8.590391	7.395458
Commercial/Industrial and Public Utility Real	9.542558	9.551246	9.554759	9.554759	9.544098	9.566311	9.322585	8.979892	8.995398	7.917861
General Business and Public Utility Personal	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.720000	9.220000
<b>Total Weighted Average Tax Rate</b>	9.190000	9.220000	9.230000	9.230000	9.250000	9.240000	8.190000	8.750000	8.750000	7.998092

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**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
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**(Continued)**

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Rates by Taxing District</b>										
<b>Cities</b>										
<b>Fairfield</b>										
Residential/Agricultural Real	5.233149	5.239598	5.251479	5.251479	5.375778	7.881321	7.493957	7.497452	7.497032	6.546886
Commercial/Industrial and Public Utility Real	5.633398	5.732364	5.689086	5.689086	5.791312	8.340341	8.219028	7.809529	7.991089	7.324147
General Business and Public Utility Personal	5.940000	5.940000	5.940000	5.940000	5.940000	8.440000	8.440000	8.440000	8.440000	8.440000
<b>Hamilton</b>										
Residential/Agricultural Real	6.512534	6.522906	6.531444	6.531444	6.697280	6.704672	6.591524	6.595632	6.595216	9.728333
Commercial/Industrial and Public Utility Real	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.738222	6.739262	6.732896	10.084036
General Business and Public Utility Personal	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	6.810000	10.710000
<b>Middletown</b>										
Residential/Agricultural Real	5.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.833016	6.825731	6.825308	6.650294
Commercial/Industrial and Public Utility Real	5.900000	6.900000	6.900000	6.900000	6.898758	6.900000	6.871238	6.880449	6.878729	6.831846
General Business and Public Utility Personal	5.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000	6.900000
<b>Monroe</b>										
Residential/Agricultural Real	6.297308	6.288710	4.965216	4.965216	4.914048	6.222628	5.870500	5.854062	5.837922	5.321258
Commercial/Industrial and Public Utility Real	8.967780	9.004830	7.771596	7.771596	7.867520	6.206860	8.815164	8.660334	8.654014	8.032100
General Business and Public Utility Personal	9.320000	9.320000	8.000000	8.000000	8.000000	9.320000	9.320000	9.320000	9.320000	9.320000
<b>Oxford</b>										
Residential/Agricultural Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.899265	6.894744	6.508235
Commercial/Industrial and Public Utility Real	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000	6.890640	6.367481
General Business and Public Utility Personal	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	3.650000	6.900000	6.900000	6.900000
<b>Trenton</b>										
Residential/Agricultural Real	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	11.864176	11.844843	10.752102
Commercial/Industrial and Public Utility Real	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.976008	12.853870	11.792028
General Business and Public Utility Personal	3.240000	5.760000	5.760000	5.760000	7.740000	12.990000	12.990000	12.990000	12.990000	12.990000

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**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
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**(Continued)**

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Villages</b>										
College Corner										
Residential/Agricultural Real	12.050696	12.065509	12.123845	12.123845	12.481074	12.487486	11.690408	11.690408	11.690408	10.320341
Commercial/Industrial and Public Utility Real	13.439252	13.439252	13.453521	13.453521	13.534271	13.534271	13.289688	13.289686	13.289686	11.842808
General Business and Public Utility Personal	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000	21.400000
Jacksonburg										
Residential/Agricultural Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
Commercial/Industrial and Public Utility Real	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
Millville										
Residential/Agricultural Real	4.798710	5.300000	5.300000	5.300000	5.299640	4.800000	5.180129	7.913274	7.906730	7.272154
Commercial/Industrial and Public Utility Real	4.800000	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000	8.050000	7.192842
General Business and Public Utility Personal	4.800000	5.300000	5.300000	5.300000	5.300000	4.800000	5.300000	8.050000	8.050000	8.050000
New Miami										
Residential/Agricultural Real	6.899237	8.010550	8.061295	8.061295	8.696295	8.730045	8.640350	8.664676	8.669907	7.337103
Commercial/Industrial and Public Utility Real	7.407265	8.444300	8.464560	8.464560	8.845935	8.850550	8.502830	8.870615	8.872340	9.247740
General Business and Public Utility Personal	8.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000	9.300000
Sevenmile										
Residential/Agricultural Real	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.555022	5.564535	5.730000	5.193438
Commercial/Industrial and Public Utility Real	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.567196	5.327211
General Business and Public Utility Personal	2.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000	5.730000
Somerville										
Residential/Agricultural Real	3.090000	3.090000	7.090000	7.090000	7.082228	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.090000	3.090000	7.090000	7.090000	6.759856	0.000000	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	3.090000	3.090000	7.090000	7.090000	7.090000	0.000000	0.000000	0.000000	0.000000	0.000000

(Continued)

**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
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**Last Ten Years**  
**(Continued)**

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Townships</b>										
<b>Fairfield</b>										
Residential/Agricultural Real	5.858677	5.867840	5.874011	5.874011	9.82084	14.815935	9.181456	9.176990	9.175959	7.395458
Commercial/Industrial and Public Utility Real	5.676597	5.866064	5.887646	5.887646	9.854794	14.66281	9.400674	9.241086	8.628909	7.917962
General Business and Public Utility Personal	7.190000	7.190000	7.190000	7.190000	11.090000	16.090000	11.090000	11.090000	11.090000	11.090000
<b>Hanover</b>										
Residential/Agricultural Real	4.470000	4.470000	4.470000	4.470000	4.404006	6.220000	7.702401	7.706558	7.702359	7.227668
Commercial/Industrial and Public Utility Real	4.470000	4.470000	4.470000	4.470000	4.470000	6.214726	7.970000	7.970000	7.970000	7.275758
General Business and Public Utility Personal	4.470000	4.470000	4.470000	4.470000	4.470000	6.220000	7.970000	7.970000	7.970000	7.970000
<b>Liberty</b>										
Residential/Agricultural Real	10.668367	10.662295	10.664601	10.664601	10.289122	10.120119	12.482544	12.391194	12.330981	11.216501
Commercial/Industrial and Public Utility Real	10.349200	10.477753	10.505728	10.505728	10.857652	10.907473	13.258233	10.132114	10.139521	9.113907
General Business and Public Utility Personal	11.590000	11.590000	11.590000	11.590000	11.590000	11.590000	15.090000	15.090000	15.090000	15.090000
<b>Madison</b>										
Residential/Agricultural Real	3.646562	3.648490	3.650379	3.650379	4.651019	4.651764	4.502788	4.509748	4.472605	4.026727
Commercial/Industrial and Public Utility Real	3.848440	3.868866	3.865775	3.865775	4.925639	4.978579	4.981985	4.992527	5.005891	4.882198
General Business and Public Utility Personal	4.260000	4.260000	4.260000	4.260000	5.260000	5.260000	5.260000	5.260000	5.260000	5.260000
<b>Milford</b>										
Residential/Agricultural Real	6.250048	6.252813	6.255158	6.255158	6.157891	6.163159	6.073342	8.075552	8.053960	7.710713
Commercial/Industrial and Public Utility Real	6.830722	6.853778	6.853778	6.853778	6.819311	6.819311	6.827768	8.889696	8.911705	8.297432
General Business and Public Utility Personal	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	7.740000	9.740000	9.740000	9.740000
<b>Morgan</b>										
Residential/Agricultural Real	6.911653	6.919726	7.948553	7.948553	7.842142	7.916237	7.573289	8.077561	8.061672	7.657125
Commercial/Industrial and Public Utility Real	6.922000	6.922000	7.970000	7.970000	7.970000	7.970000	7.928552	8.428550	8.430971	7.243783
General Business and Public Utility Personal	6.970000	6.970000	7.970000	7.970000	7.970000	7.970000	7.970000	8.470000	8.470000	8.470000

(Continued)

**Butler County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments**  
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**Last Ten Years**  
**(Continued)**

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Townships (continued)</b>										
Oxford										
Residential/Agricultural Real	6.067536	6.066469	6.065240	6.065240	9.029936	9.049062	8.933526	8.932522	8.919485	8.437590
Commercial/Industrial and Public Utility Real	3.633912	3.633912	3.633912	3.633912	7.845992	7.916663	7.910138	8.172993	8.172993	7.237203
General Business and Public Utility Personal	9.590000	9.590000	9.590000	9.590000	13.590000	13.590000	13.590000	13.590000	13.590000	13.590000
Reily										
Residential/Agricultural Real	7.063216	7.073807	6.640000	6.640000	6.473499	6.474984	6.435972	6.443655	6.437839	6.265392
Commercial/Industrial and Public Utility Real	7.390000	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.472775
General Business and Public Utility Personal	7.390000	7.390000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000	6.640000
Ross										
Residential/Agricultural Real	6.438277	6.440503	8.343982	8.343982	10.808063	10.815491	10.189327	11.476283	11.459852	10.645025
Commercial/Industrial and Public Utility Real	6.305091	6.329339	8.229349	8.229349	11.072097	11.075067	11.113743	12.113824	12.126208	11.074095
General Business and Public Utility Personal	6.720000	6.720000	8.470000	8.470000	11.220000	11.220000	11.220000	12.220000	12.220000	12.220000
St Clair										
Residential/Agricultural Real	4.305582	4.311927	7.818704	7.818704	7.743739	7.762269	7.733370	7.737676	7.734716	10.002036
Commercial/Industrial and Public Utility Real	4.470000	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	10.809452
General Business and Public Utility Personal	4.470000	4.470000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	7.970000	11.470000
Wayne										
Residential/Agricultural Real	4.732366	4.735551	4.737237	4.737237	5.139395	3.830000	3.777349	5.580000	5.573295	5.338443
Commercial/Industrial and Public Utility Real	4.787191	4.787191	4.890000	4.890000	5.077389	3.766899	3.766898	5.579655	5.580000	5.155050
General Business and Public Utility Personal	4.890000	4.890000	4.890000	4.890000	5.140000	3.830000	3.830000	5.580000	5.580000	5.580000
West Chester										
Residential/Agricultural Real	14.590000	14.590000	14.590000	14.590000	14.467761	14.441111	13.551924	13.536259	13.518878	15.498147
Commercial/Industrial and Public Utility Real	14.590000	14.590000	14.590000	14.590000	14.318781	14.395494	14.038423	13.123457	13.044131	15.925295
General Business and Public Utility Personal	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	14.590000	18.590000

(Continued)

**Butler County, Ohio**  
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**Last Ten Years**  
**(Continued)**

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Joint Vocational Schools</b>										
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	2.199458	2.215053	2.219959	2.219959	2.128656	2.128251	2.029385	2.008438	2.006370	2.000000
Commercial/Industrial and Public Utility Real	2.407903	2.434979	2.458407	2.458407	2.530556	2.524973	2.452094	2.451397	2.452901	2.322982
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	2.443774	2.444678	2.445961	2.445961	2.382594	2.358597	3.744244	3.738073	3.698686	3.447870
Commercial/Industrial and Public Utility Real	2.511325	2.517462	2.520872	2.520872	2.528283	2.506902	3.931842	3.934425	3.890685	3.761856
General Business and Public Utility Personal	2.580000	2.580000	2.580000	2.580000	2.580000	2.580000	4.010000	4.010000	4.010000	3.960000
<b>Schools</b>										
Edgewood City										
Residential/Agricultural Real	36.738135	36.502051	36.653753	36.653753	32.833201	35.903848	34.896237	34.873403	33.953553	34.010014
Commercial/Industrial and Public Utility Real	41.404253	41.182151	43.260425	43.260425	39.948020	43.288522	43.721433	43.701042	42.733778	40.459817
General Business and Public Utility Personal	50.435000	50.157000	50.258000	50.258000	46.660000	49.700000	50.110000	50.082000	49.289000	49.370000
Fairfield City										
Residential/Agricultural Real	37.191046	37.428749	36.978252	36.978252	39.164781	38.980407	37.101021	36.603627	37.601125	32.078719
Commercial/Industrial and Public Utility Real	41.681090	42.387252	41.560544	41.560544	43.849556	43.858606	43.217493	40.870263	42.555426	37.913311
General Business and Public Utility Personal	63.100000	63.300000	62.800000	62.800000	64.500000	64.300000	64.300000	63.800000	64.800000	63.300000
Hamilton City										
Residential/Agricultural Real	35.218492	35.344503	35.641596	35.641596	38.843479	38.932643	36.993288	36.546115	36.046202	33.177084
Commercial/Industrial and Public Utility Real	41.591945	41.926297	42.972815	42.972815	45.580650	45.842606	43.971039	43.594730	43.017377	39.384912
General Business and Public Utility Personal	53.420000	53.420000	53.610000	53.610000	54.810000	54.810000	54.310000	54.810000	53.310000	52.810000
Lakota Local										
Residential/Agricultural Real	38.668826	38.693566	44.012824	44.012824	42.322508	42.042071	39.528844	38.407403	37.316377	34.425215
Commercial/Industrial and Public Utility Real	43.329024	44.218176	49.750789	49.750789	49.104752	49.394508	48.092999	43.623999	42.389048	40.287927
General Business and Public Utility Personal	65.840000	65.840000	71.140000	71.140000	70.140000	70.140000	70.140000	69.140000	69.140000	68.640000
Madison Local										
Residential/Agricultural Real	38.934774	39.415847	39.604506	39.604506	39.210491	38.244429	37.267870	37.303113	37.289659	35.200003
Commercial/Industrial and Public Utility Real	39.555174	40.743020	40.813495	40.813495	40.640000	39.640000	39.469777	39.540000	39.540000	37.713317
General Business and Public Utility Personal	40.540000	40.940000	41.040000	41.040000	40.640000	39.640000	39.540000	39.540000	39.540000	38.040000
Middletown City										
Residential/Agricultural Real	47.162000	48.949000	49.079000	49.079000	54.540000	55.390000	52.883234	52.767314	51.180005	48.785187
Commercial/Industrial and Public Utility Real	46.713362	48.825403	49.079000	49.079000	54.540000	55.390000	53.612704	53.701694	52.107862	48.903955
General Business and Public Utility Personal	47.162000	48.949000	49.079000	49.079000	54.540000	55.390000	54.150000	54.076000	52.479000	50.140000
Monroe Local										
Residential/Agricultural Real	40.137006	43.452006	45.798006	45.798006	46.720006	47.270006	45.470006	44.180006	44.147006	41.500006
Commercial/Industrial and Public Utility Real	40.762571	44.223622	46.882715	46.882715	48.120000	48.670000	45.857276	48.180006	44.147006	41.500006
General Business and Public Utility Personal	41.537000	44.852000	47.198000	47.198000	48.120000	48.670000	46.870000	45.580000	45.547000	42.900000

(Continued)

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

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Schools (continued)</b>										
New Miami Local										
Residential/Agricultural Real	26.017594	24.667746	24.801294	24.801294	26.399450	27.001025	27.441926	27.474913	27.466936	23.771522
Commercial/Industrial and Public Utility Real	25.009944	23.614310	23.665125	23.665125	25.325464	25.850851	26.412259	26.686041	26.687599	24.598885
General Business and Public Utility Personal	29.570000	28.090000	28.090000	28.090000	28.440000	28.940000	29.440000	29.440000	29.440000	28.940000
Ross Local										
Residential/Agricultural Real	25.644102	25.665714	25.692156	25.692156	25.240366	25.249225	24.700024	24.700026	24.700024	26.200007
Commercial/Industrial and Public Utility Real	26.733007	26.910336	26.996802	26.996802	27.788606	27.814770	27.966430	27.941673	27.999725	26.200018
General Business and Public Utility Personal	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.730000	49.230000
Talawanda City										
Residential/Agricultural Real	28.774471	28.864147	28.680309	28.680309	27.847600	26.878539	26.068228	27.079191	27.040406	26.500014
Commercial/Industrial and Public Utility Real	32.014534	32.410679	32.259141	32.259141	31.128406	30.385242	29.367999	30.464814	30.400157	26.956962
General Business and Public Utility Personal	56.130000	56.130000	55.800000	55.800000	55.300000	54.300000	54.300000	55.300000	55.300000	54.800000
<b>Out-of-County School Districts</b>										
College Corner Local										
Residential/Agricultural Real	25.944728	25.975432	26.104764	26.104764	24.884870	24.892931	26.265842	26.266984	26.266682	27.049366
Commercial/Industrial and Public Utility Real	27.111058	27.111058	27.146472	27.146472	27.493842	27.493842	26.236611	26.236609	26.236609	25.490871
General Business and Public Utility Personal	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000	32.100000
Mason Local										
Residential/Agricultural Real	45.524206	47.157071	47.176742	47.176742	43.262353	43.154204	42.963041	39.581993	39.418746	43.607383
Commercial/Industrial and Public Utility Real	45.012027	47.640296	48.079396	48.079396	46.913639	46.707036	46.721505	45.953290	45.247368	49.324677
General Business and Public Utility Personal	83.450000	83.970000	83.970000	83.970000	83.110000	83.110000	83.110000	82.790000	82.790000	87.100000
Northwest Local										
Residential/Agricultural Real	31.003183	36.441259	36.527471	36.527471	36.836002	36.876096	35.801712	35.346403	42.679587	38.370510
Commercial/Industrial and Public Utility Real	35.933239	42.231033	42.367443	42.367443	42.214051	41.527567	40.997882	40.632292	48.262540	45.639351
General Business and Public Utility Personal	54.220000	59.570000	59.570000	59.570000	58.870000	58.870000	58.480000	58.000000	65.350000	63.960000
Preble Shawnee Local										
Residential/Agricultural Real	23.096386	23.096524	23.096538	23.096538	20.357620	20.357749	20.000000	20.000000	20.000000	20.000000
Commercial/Industrial and Public Utility Real	23.180055	23.200000	23.200000	23.200000	20.487074	20.487074	20.000000	20.000000	20.000000	20.000000
General Business and Public Utility Personal	23.200000	23.200000	23.200000	23.200000	20.500000	20.500000	20.000000	20.000000	20.000000	20.000000
Princeton Local										
Residential/Agricultural Real	26.967911	37.493144	37.555856	37.555856	39.052755	39.106700	38.315450	37.829652	41.084742	37.816308
Commercial/Industrial and Public Utility Real	35.370055	46.322503	46.804232	46.804232	49.038449	48.944813	48.766953	48.395020	52.096020	49.003027
General Business and Public Utility Personal	50.830000	61.280000	61.280000	61.280000	62.580000	62.580000	62.580000	62.180000	65.430000	65.430000
Southwest Local										
Residential/Agricultural Real	24.018820	24.077998	24.087677	24.087677	23.866171	23.772893	27.576750	27.096655	26.831507	26.407697
Commercial/Industrial and Public Utility Real	25.295877	26.063800	26.163730	26.163730	26.843463	26.884390	31.070863	30.664261	30.378323	28.777749
General Business and Public Utility Personal	44.180000	44.180000	44.180000	44.180000	44.180000	44.180000	48.670000	48.320000	48.160000	48.160000

(Continued)



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

Collection Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Libraries</b>										
Lane Public Library										
Residential/Agricultural Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.706384	0.706857	0.706282	0.616825
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.727991	0.708201	0.715479	0.638502
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
Midpointe Library										
Residential/Agricultural Real	0.750000	0.750000	0.750000	0.750000	0.747336	0.743344	0.685717	0.683271	0.681176	0.592798
Commercial/Industrial and Public Utility Real	0.750000	0.750000	0.750000	0.750000	0.742133	0.749642	0.724646	0.681633	0.678499	0.628568
General Business and Public Utility Personal	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000	0.750000
<b>Park District</b>										
Metroparks of Butler County										
Residential/Agricultural Real	0.500000	0.500000	0.500000	0.500000	0.499550	0.698085	0.649825	0.649032	0.647704	0.564518
Commercial/Industrial and Public Utility Real	0.500000	0.500000	0.500000	0.500000	0.987150	0.700000	0.677688	0.681633	0.647734	0.587515
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000	0.700000	0.700000	0.700000	0.700000	0.700000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes.

Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Source: Butler County Auditor

**Butler County, Ohio**  
**Property Tax Levies and Collections (1)**  
**Last Ten Years**

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
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	72,431,694	71,103,426	98.17	1,989,749	73,093,175	100.91
2017	69,473,786	67,612,512	97.32	1,932,550	69,545,062	100.10
2018	76,693,589	74,529,763	97.18	1,971,053	76,500,816	99.75
2019	77,168,770	75,492,644	97.83	2,021,215	77,513,859	100.45
2020	73,641,364	72,245,584	98.10	2,105,455	74,351,039	100.96
2021	73,644,000	72,274,227	98.14	1,465,543	73,739,770	100.13

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

**(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.**

**(2) The County does not identify delinquent tax collections by tax year.**

**Source: Butler County Auditor**

**Butler County, Ohio  
Principal Taxpayers  
Real Estate Tax  
2021 and 2012 (1)**

Name of Taxpayer	2021	
	Assessed Value	Percent of Real Property Assessed Value
Duke Realty Ohio	\$ 27,302,050	0.30%
NP Rinck Farm LLC	19,238,040	0.21%
Dugan Realty	16,405,540	0.18%
Boymel Family	13,678,110	0.15%
Millercoors	13,535,260	0.15%
Amylin Ohio LLC	13,415,250	0.15%
Continental 323 Fund	11,314,330	0.12%
First Industrial LP	11,196,180	0.12%
Lesaint Venture LLC	10,779,120	0.12%
AK Steel	10,721,900	0.12%
<b>Total</b>	<b>\$ 147,585,780</b>	<b>1.63%</b>
<b>Total Assessed Valuation</b>	<b>\$ 9,075,414,760</b>	
Name of Taxpayer	2012	
	Assessed Value	Percent of Real Property Assessed Value
Duke Realty Ohio	14,196,030	0.20%
MillerCoors LLC	12,843,180	0.18%
Meijer Stores LTD PRT	12,137,410	0.17%
AK Steel	10,704,300	0.15%
Boymel Sam TR	10,145,040	0.14%
First Industrial LP	9,876,740	0.14%
US Industrial REIT III Midwest	9,065,000	0.13%
Dugan Financing LLC	8,297,030	0.12%
DCT Port Union LLC	8,085,000	0.11%
Cincinnati Lesaint Industrial	8,050,000	0.11%
<b>Total</b>	<b>\$ 103,399,730</b>	<b>1.46%</b>
<b>Total Assessed Valuation</b>	<b>\$ 7,064,432,230</b>	

**(1) Amounts represent the assessed values upon which 2021 and 2012 collections were based.**

**Source: Butler County Auditor**

**Butler County, Ohio  
Principal Taxpayers  
Public Utilities Personal Property Tax  
2021 and 2012 (1)**

Name of Taxpayer	2021	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 366,982,950	61.66%
Rockies Express Pipeline LLC	96,470,100	16.21%
Duke Energy Kentucky Inc	38,831,590	6.52%
Duke Energy Indiana	30,974,130	5.20%
Butler Rural Electric	15,638,860	2.63%
Texas Eastern Transmission Corp	12,617,860	2.10%
NTE Ohio LLC	12,520,500	2.12%
Texas Gas Transmission LLC	7,560,620	1.27%
Dynergy Dicks Creek, LLC	5,802,030	0.97%
Dayton Power and Light	4,923,420	0.83%
<b>Total</b>	<b>\$ 592,322,060</b>	<b>99.52%</b>
<b>Total Assessed Valuation</b>	<b>\$ 595,152,800</b>	
Name of Taxpayer	2012	
	Assessed Value	Percent of Public Utility Assessed Value
Duke Energy Ohio Inc.	\$ 167,604,760	38.36%
Rockies Express Pipeline LLC	121,276,820	27.76%
Duke Energy Indiana	42,247,550	9.67%
Duke Energy Kentucky Inc	28,305,020	6.48%
Butler Rural Electric	10,759,300	2.46%
Texas Eastern Transmission Corp	6,442,940	1.47%
Bank of America Leasing	4,054,850	0.93%
Texas Gas Transmission LLC	3,337,820	0.76%
Cincinnati Gas & Electric	2,858,770	0.65%
Union Light Heat and Power	2,063,440	0.47%
<b>Total</b>	<b>\$ 388,951,270</b>	<b>89.03%</b>
<b>Total Assessed Valuation</b>	<b>\$ 436,885,180</b>	

(1) Amounts represent the assessed values upon which 2021 and 2012 collections were based.

Source: Butler County Auditor

**Butler County, Ohio**  
**Ratios of Outstanding Debt By Type**  
**Last Ten Years**

Year	Governmental Activities							Business-Type Activities					Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	General Obligation Notes	Sales Tax Bonds	Special Assessment Bonds	Revenue Bonds	Loans Payable	Capital Leases	General Obligation Bonds	Water Judgement Bonds	Revenue Bonds	Loans Payable	Capital Leases			
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	1.37	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	1.32	515
2014	54,437,763	-	5,046,499	7,703,585	-	1,701,478	31,911	7,343,250	23,970,692	45,955,125	29,950,717	5,935	176,146,955	1.15	471
2015	49,751,387	-	-	6,792,537	-	1,527,744	11,613	6,563,812	22,185,000	40,669,351	30,040,388	3,291	157,545,123	0.98	419
2016	44,557,658	-	-	5,845,799	-	1,403,456	-	5,762,104	20,595,000	35,186,088	28,950,821	-	142,300,926	0.86	376
2017	35,709,711	-	-	4,858,341	-	1,279,168	4,500,000	4,928,036	19,006,233	30,235,205	27,762,446	-	128,279,140	0.74	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	0.60	285
2019	21,093,219	-	-	3,351,125	-	1,030,592	-	3,162,420	15,284,735	17,575,159	24,720,917	-	86,218,167	0.45	225
2020	10,253,530	-	-	2,856,317	1,700,000	968,924	-	3,097,870	13,376,489	13,690,746	23,230,813	-	69,174,689	0.34	177
2021	8,995,659	-	-	2,440,653	1,585,000	844,634	-	3,030,520	11,403,243	9,738,233	21,603,511	-	59,641,453	0.29	153

(1) See Demographic and Economic Statistics schedule 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
2012	\$ 73,744,753	\$ 20,680,522,518	0.36	\$ 199
2013	67,998,096	20,580,356,659	0.33	183
2014	61,781,013	20,496,865,112	0.30	165
2015	56,315,199	20,286,502,268	0.28	150
2016	50,319,762	20,506,818,486	0.25	133
2017	40,637,747	20,685,691,851	0.20	107
2018	32,892,771	22,241,300,392	0.15	86
2019	24,255,639	22,718,226,440	0.11	63
2020	13,351,400	23,073,672,955	0.06	34
2021	12,026,179	26,606,066,457	0.05	31

**Note: Although the bond retirement fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.**

**Source: Butler County Auditor**

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Tax Valuation	\$ 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	\$ 8,415,861,600	\$ 9,670,567,560
Debt Limit (1)	\$ 186,032,935	\$ 184,966,339	\$ 184,428,029	\$ 182,769,299	\$ 184,781,996	\$ 186,481,389	\$ 200,383,527	\$ 205,016,546	\$ 208,896,540	\$ 240,264,189
Amount of Debt Applicable to Debt Limit										
General Obligation Bonds	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	13,475,000	12,354,000	11,217,000	10,618,000	7,380,000	6,380,000	7,470,000	2,600,000	-	-
General Obligation Loans	132,284	-	-	-	-	-	-	-	-	-
Less Amount Available in Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amount of Debt Subject to Limit	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	\$ 141,867,179	\$ 144,965,972	\$ 158,209,662	\$ 160,533,970	\$ 167,800,854	\$ 172,260,264	\$ 187,872,958	\$ 200,247,479	\$ 208,896,540	\$ 240,264,189
Legal Debt Margin as a Percentage of the										
Unvoted Debt Limit (2)	\$ 75,013,174	\$ 74,586,536	\$ 74,371,211	\$ 73,707,720	\$ 74,512,798	\$ 75,192,556	\$ 80,753,411	\$ 82,606,619	\$ 84,158,616	\$ 96,705,676
Amount of Debt Subject to Limit	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	\$ 30,847,418	\$ 34,586,169	\$ 48,152,844	\$ 51,472,391	\$ 57,531,656	\$ 60,971,431	\$ 68,242,842	\$ 77,837,552	\$ 84,158,616	\$ 96,705,676
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	41.12%	46.37%	64.75%	69.83%	77.21%	81.09%	84.51%	94.23%	100.00%	100.00%

(1) Ohio Bond Law sets a limit calculated as follows:

  Three percent of the first \$100,000,000 of the tax valuation

  One and one-half percent of the next \$200,000,000 of the tax valuation

  Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

Source: Butler County Auditor

**Butler County, Ohio**  
**Pledged Revenue Coverage**  
**Last Ten Years**

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	
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
2020	20,012,422	11,055,904	8,956,518	4,179,049	216,891	4,395,940	13,352,458	2,688,750	796,353	3,485,103	3.83
2021	20,664,572	6,811,299	13,853,273	6,009,860	72,658	6,082,518	19,935,791	2,783,122	744,493	3,527,615	5.65

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	
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
2020	22,775,660	13,769,487	9,006,173	2,369,013	203,783	2,572,796	11,578,969	2,397,164	444,633	2,841,797	4.07
2021	22,213,435	11,691,327	10,522,108	3,127,468	112,995	3,240,463	13,762,571	2,508,090	371,370	2,879,460	4.78

(Continued)

- (1) Operating expenses are shown exclusive of depreciation, per bond covenant.
- (2) Non-Operating Revenue (Expense) Other excludes capital grants ,contributions, and transfers.
- (3) Net non-operating Revenue (Expense) are shown exclusive of interest and fiscal charges, per bond covenant.
- (4) Net Available Revenue includes Net Operating Revenue combined with Net Non-Operating Revenue (Expense).
- (5) Debt Service per bond redemption schedules for revenue bonds and loans.
- (6) Principal and Interest Expense shown are less amounts for current refunding bonds.

Source: Butler County Auditor



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

Sales Tax Revenue Bonds						Special Assessment Bonds					
Year	Sales Tax Revenues (1)	Debt Service			Coverage	Special Assessment Collections	Debt Service			Coverage	
		Principal	Interest	Total Debt			Principal	Interest	Total Debt		
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	
2020	-	-	-	-	-	532,288	480,580	174,677	655,257	0.81	
2021	-	-	-	-	-	531,017	401,430	127,936	529,366	1.00	
									-		

Revenue Bonds				
Year	TIF Revenue	Debt Service		Coverage
		Principal	Interest	
2021	755,986	115,000	46,376	4.68

(1) Sales Tax Revenue Bonds were paid off in June 2015.

Source: Butler County Auditor

**Butler County, Ohio**  
**Demographic and Economic Statistics**  
**Last Ten Years**

Year	Population (1)	Total Personal Income	Per Capita Personal Income (1)	Unemployment Rate (2)
2012	370,628	\$ 14,295,121,960	\$ 38,570	7.1%
2013	371,497	14,536,306,113	39,129	6.9%
2014	373,877	15,375,317,748	41,124	5.4%
2015	376,173	16,096,818,843	42,791	4.6%
2016	378,527	16,589,702,829	43,827	4.4%
2017	380,751	17,420,500,503	45,753	4.4%
2018	382,114	17,168,772,200	47,498	4.1%
2019	383,603	19,164,422,277	49,959	3.8%
2020	390,357	20,531,997,486	52,598	7.2%
2021*	390,234	20,525,527,932	52,598	4.5%

**Sources:**

**(1) Bureau of Economic Analysis (BEA).** BEA used US Census Bureau midyear population estimates available as of March 2021. Data is periodically updated by BEA as new population estimates are made available by Census Bureau and is therefore subject to change.

Information reported as of June 2021.

**(2) US Department of Labor Bureau of Labor Statistics**

\* Population obtained from US Census Bureau; BEA's 2020 data used for Per Capita Personal Income.

**Butler County, Ohio  
Principal Employers  
2021 and 2012**

Employer	Nature of Business	2021*		
		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	3	1.83
AK Steel	Manufacturing	2,421	4	1.77
Butler County Government	Government	2,044	5	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>15.56</u> %
Total Employment within the County		<u>198,885</u>		

Employer	Nature of Business	2012		
		Number of Employees	Rank	Percentage of Total Employment
Miami University	Education	3,293	1	1.88
Cincinnati Financial Corp.	Financial	2,789	2	1.59
AK Steel	Steel Manufacturing	2,400	3	1.37
GE Aviation	Aerospace	2,000	4	1.14
Lakota Local School District	Education	1,827	5	1.04
Butler County Government	Government	1,717	6	0.98
Ohio Casualty (KNA Liberty Mutual)	Insurance	1,300	7	0.74
Mercy Regional Hospital	Health Care	1,200	8	0.69
Hamilton City Schools	Education	1,095	9	0.63
Ft. Hamilton Hospital	Health Care	1,020	10	0.58
Total		<u>18,641</u>		<u>10.64</u> %
Total Employment within the County		<u>174,900</u>		

\* 2021 data not available. 2020 data used. Total employment within County as reported by Bureau of Economic Analysis' statistics updated/revised November 16, 2021.

Source: Butler County Department of Development as of 4/06/2022.

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

	2012	2013	2014*	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
<b>Legislative and Executive</b>										
Auditor	19	19	15	14	12	13	12	12	12	11
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	28	30	27	23	24	24	26	21	17	16
Board of Elections	116	110	28	28	23	27	25	28	31	26
Board of Elections Election Pay (1)	4,121	4,482	1,550	1,301	2,013	1,180	1,588	1,158	1,897	742
Commissioners	8	14	12	12	9	8	9	8	8	12
Commissioners Department of Development	11	12	13	11	16	15	13	16	13	15
Commissioners Dog and Kennel	4	4	-	-	-	-	-	-	-	-
Commissioners Information Services	19	18	17	21	23	23	22	20	19	19
Commissioners Mail Room	2	2	2	2	2	2	2	2	2	2
Commissioners Maintenance	5	4	4	5	5	5	4	5	5	4
Commissioners Central Human Resources	-	-	3	3	3	3	3	3	3	5
Commissioners Records Center	3	3	4	4	4	4	3	1	1	2
Commissioners Elected Officials	3	3	3	3	3	3	3	3	3	3
Clerk of Courts Title	31	31	27	30	29	28	32	34	30	32
Law Library	3	3	3	3	3	2	2	2	3	2
Microfilm Board	-	-	-	3	3	3	3	2	2	2
Prosecuting Attorney	62	58	59	55	55	54	57	56	54	55
Prosecuting Attorney Elected Official	1	1	1	1	1	1	1	1	1	1
Public Defender	42	42	39	38	40	38	40	41	41	43
Recorder	13	13	12	12	12	11	10	10	10	8
Recorder Elected Official	1	1	1	1	1	1	1	1	1	1
Treasurer	20	17	15	14	15	16	15	15	14	17
Treasurer Elected Official	1	1	1	1	1	1	1	1	1	1
<b>Judicial</b>										
Area Courts	32	34	33	30	31	32	34	40	37	39
Area Courts Elected Official	3	3	3	3	3	3	3	3	3	3
Clerk of Courts	36	35	33	31	35	38	38	34	30	26
Clerk of Courts Elected Official	1	1	1	1	1	1	1	1	1	1
Common Pleas Court	42	40	33	37	31	36	34	39	33	40
Common Pleas Elected Official	7	7	7	7	7	7	7	7	7	7
Domestic Relations Court	21	25	22	22	23	22	20	23	21	22
Domestic Relations Elected Official	1	2	2	2	2	2	2	2	2	2
Juvenile Court	48	47	45	43	44	46	41	44	45	40
Juvenile Court Elected Official	2	2	2	2	2	2	2	2	2	2
Municipal Court	41	20	12	11	10	12	14	12	10	9
Municipal Court Elected Official	4	3	3	3	3	3	3	3	3	3
Probate Court	15	14	17	18	19	20	19	21	21	23
Probate Court Computer Fees	1	1	1	1	1	1	1	1	3	1
Probate Court Elected Official	1	1	1	1	1	1	1	1	1	1
<b>Public Safety</b>										
Adult Probation	55	56	57	58	57	51	51	45	50	41
Auditor Dog and Kennel	1	1	1	1	1	1	1	1	1	1
Coroner	10	10	8	8	11	12	12	12	11	13
Coroner Elected Official	1	1	1	1	1	1	1	1	1	1
Coroner Lab and Morgue	1	1	-	-	-	-	-	-	-	1
Juvenile Detention/Rehab	101	103	93	92	93	94	91	93	86	93
Sheriff	356	360	383	400	421	427	453	436	422	430
Sheriff Elected Official	1	1	1	1	1	1	1	1	1	1
Emergency Management	5	5	5	3	3	4	4	4	5	5
<b>Public Works</b>										
Commissioners Regional Airport	1	1	1	1	1	-	-	-	-	-
Commissioners Entitlement	6	4	3	4	4	4	4	4	4	4
Commissioners Parking Garage	2	2	3	3	4	3	5	3	3	2
Commissioners Solid Waste	-	-	-	-	-	-	-	2	2	2
Engineers	95	94	71	71	71	73	77	78	70	71
Engineers Elected Official	1	1	1	1	1	1	1	1	1	1
Engineers Plat Room	3	3	3	2	2	2	2	5	5	5
<b>Health</b>										
Alcohol and Drug Addiction	7	6	5	-	-	-	-	-	-	-
Board of Developmental Disabilities	221	227	198	191	162	152	150	148	140	143
Mental Health Board	8	8	8	-	-	-	-	-	-	-
Mental Health and Addiction Recovery Services Board	-	-	-	12	12	12	10	15	13	14
<b>Human Services</b>										
Child Support Enforcement Agency	62	66	69	69	69	68	66	67	59	64
County Care Facility	170	157	126	112	119	102	86	72	54	39
Job and Family Services/Children Services Agency	244	262	249	265	277	266	270	266	258	247
Prosecuting Attorney	3	3	3	3	3	5	3	3	3	7
Sheriff Victim Programs	2	3	2	2	3	2	2	2	2	1
Veteran Services	10	12	10	11	11	12	13	11	11	11
Veteran Services Commissioners	5	5	5	5	5	5	5	5	5	5
<b>Internal Service</b>										
Commissioners Workers Compensation	3	4	3	3	2	2	2	2	2	1
Commissioners Health Insurance - Wellness	-	-	1	1	1	1	1	1	1	1
Auditor Health Insurance	1	1	1	1	1	-	1	1	1	1
<b>Enterprise</b>										
Water And Sewer	101	97	96	95	96	95	92	92	88	89
<b>Agency</b>										
Court of Appeals - 12th District (2)	24	24	-	-	-	-	-	-	-	-
Health Department	67	75	36	37	38	38	45	46	57	53
Metro Parks	53	57	68	71	74	88	85	85	58	79
Soil and Water Conservation	4	4	4	4	4	3	4	4	5	5
<b>Total</b>	<b>6,397</b>	<b>6,762</b>	<b>3,570</b>	<b>3,327</b>	<b>4,060</b>	<b>3,215</b>	<b>3,632</b>	<b>3,179</b>	<b>3,808</b>	<b>2,671</b>

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

\* Beginning 2014, employee counts are based on the last payroll of the year plus Board of Elections pollworkers (election pay).

(1) Board of Elections Election Pay individuals began being treated as employees in 2009. They are not included in the employment numbers for Principal Employers.

(2) Beginning 2014, Court of Appeals - 12th District employees are paid by the State of Ohio and not by Butler County.

Source: Butler County Auditor

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners										
Number of resolutions	7,154	5,610	5,536	5,168	4,593	3,349	2,189	2,032	1,749	1,882
Number of meetings	59	60	59	60	53	53	50	53	54	61
Auditor										
Number of exempt conveyances	4,798	5,303	5,045	5,038	4,796	4,820	4,654	4,440	4,374	5,648
Number of real estate transfers	6,694	7,824	7,219	7,760	8,152	8,361	8,310	8,261	7,849	9,796
Number of parcels billed	150,306	150,480	150,480	151,098	151,632	159,165	159,805	152,620	154,484	155,086
Number of vendor invoices processed	-	-	61,692	67,454	72,520	70,570	70,084	69,395	59,759	58,565
Number of appropriation checks issued	48,394	58,636	37,250	33,162	29,535	23,086	20,386	18,675	15,135	15,140
Number of electronic vendor payments issued	-	-	4,909	9,975	15,103	20,432	22,390	23,764	22,215	22,000
Number of payroll checks issued	6,130	1,341	2,185	952	946	828	792	1,032	840	701
Number of payroll electronic payments issued	-	-	54,619	55,037	60,374	55,089	56,591	54,611	55,665	51,137
Number of purchase orders issued	17,888	17,180	11,052	8,966	8,672	7,625	6,943	5,622	4,759	4,744
Treasurer										
Number of parcels collected	147,151	144,686	147,296	144,909	145,342	145,183	146,122	146,636	147,052	148,386
Prosecuting Attorney										
Number of criminal cases	2,373	2,373*	2,144	2,117	2,103	2,457	2,316	2,178	1,740	1,754
Board of Elections										
Number of registered voters	239,993	232,711	236,500	233,421	248,120	251,200	254,748	244,284	256,930	253,519
Number of voters last general election	205,413	63,279	88,508	94,803	176,301	250,043	137,858	46,641	187,828	49,861
Percentage of registered voters that voted	85.59	27.00	37.42	40.61	71.05	99.54	54.10	19.10	73.10	19.70
Recorder										
Number of deeds recorded	12,117	13,975	13,081	13,413	13,561	13,850	13,515	13,076	12,559	15,599
Number of mortgages recorded	17,010	16,359	11,333	12,550	13,897	12,513	11,846	13,572	18,809	21,827
Number of military discharges recorded	13	12	11	8	332	423	360	262	105	78
Community and Economic Development										
Number of projects	26	40	16	42	24	6	25	32	27	20
Number of jobs created	1,620	1,915	852	2,243	1,390	404	1,029	1,317	963	1,477
<b>Judicial</b>										
Common Pleas Court										
Number of civil cases filed	5,277	4,039	3,280	3,600	3,421	3,556	3,525	3,537	2,811	2,758
Number of criminal cases filed	2,054	2,069	1,966	1,908	1,927	2,157	2,366	4,271	3,718	3,821
Probate Court										
Number of civil cases filed	56	51	38	65	43	44	25	40	41	23
Juvenile Court										
Number of civil cases filed	-	-	3,082	1,643	1,440	1,495	1,714	1,597	1,179	1,267
Number of criminal cases filed	-	-	3,029	3,215	2,890	2,315	1,618	1,557	954	1,178
Number of adjudged delinquent cases filed	-	-	1,439	1,545	1,382	1,140	1,158	974	421	548
Area Courts										
Number of civil cases filed	4,233	2,644	2,870	2,712	2,949	2,930	3,099	3,614	2,453	2,733
Number of criminal cases filed	19,276	20,706	19,538	19,149	17,606	19,249	18,808	18,443	13,144	14,527
Number of small claims cases filed	281	298	332	519	252	218	181	203	155	138
Clerk of Courts										
Number of civil cases filed	4,586	3,557	3,281	2,976	2,788	2,858	2,881	2,625	1,920	1,942
Number of criminal cases filed	2,063	2,068	1,966	1,908	1,922	2,131	2,260	2,061	1,645	1,674
Domestic Relations										
Number of divorce cases filed	1,416	1,301	1,286	1,093	1,243	1,087	1,090	1,116	872	1,049
Number of motions filed	10,023	9,580	9,916	8,647	9,188	8,235	9,265	8,892	7,658	9,451
Number of protective orders filed	1,084	1,014	987	974	869	868	780	869	794	900
<b>Public Safety</b>										
Sheriff										
Average daily jail census	854	820	818	786	906	973	1,060	1,061	911	846
Number of prisoners booked	12,805	13,995	13,020	12,967	13,911	13,493	13,673	12,821	7,893	7,507
Number of prisoners released	12,825	14,079	13,097	12,828	13,816	13,492	13,748	13,009	8,048	7,408
Number of out-of-county bed days used	2,575	4,843	4,993	2,424	3,654	20,652	27,428	15,925	12,045	14,566
Enforcement										
Number of incidents reported	7,195	7,195*	3,277	8,423	8,617	2,805	50,595	51,530	57,479	66,167
Number of citations issued	3,074	3,074*	2,995	1,019	3,437	3,424	1,942	1,942*	-	-
Concealed Weapons Permit										
Number of permits issued	2,117	2,320	4,077	3,535	4,467	2,713	2,444	1,902	3,349	3,385
Number of permits renewed/replaced	-	-	-	-	1,603	1,806	6,713	3,295	2,583	4,825
Adult Probation										
Number of offenders supervised	3,041	3,041*	3,302	3,309	2,992	4,198	3,544	2,752	2,491	2,229
Coroner										
Number of cases investigated	325	339	400	-	453	485	394	400	406	409
Number of autopsies performed	168	222	220	-	243	227	208	236	191	175
<b>Public Works</b>										
Engineer										
Miles of roads resurfaced	19	62	13	53	64	66	56	43	54	44
Number of bridges replaced/improved	10	3	3	8	2	5	5	7	4	2
Number of culverts built/replaced/improved	11	22	24	15	23	14	41	36	43	33
Building Department										
Number of permits issued	3,685	3,644	3,929	4,845	4,573	4,229	4,511	4,640	4,453	5,257
Number of inspections performed	10,539	11,672	13,176	15,199	14,306	-	-	-	-	13,389

(Continued)

**Butler County, Ohio**  
**Operating Indicators by Function/Program**  
**Last Ten Years**  
**(Continued)**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public Works (continued)</b>										
Sewer District										
Average daily sewage treated (millions of gallons)	18.0	19.0	18.5	19.0	18.0	18.9	21.1	21.2	19.9	20.3
Number of tap-ins	432	542	592	576	643	464	544	1,335	554	1,479
Number of customers	42,773	43,659	44,158	38,137	38,171	38,405	46,111	46,530	46,720	47,297
Water District										
Average daily water distributed (millions of gallons)	13.0	13.0	13.0	13.0	14.0	13.3	13.4	14.1	13.8	13.4
Average daily water billed (thousands of gallons)	-	10,182	10,171	10,486	10,865	10,725	10,859	11,248	11,379	11,666
Number of tap-ins	286	384	445	372	481	443	425	106	411	471
Number of customers	37,942	38,842	38,759	39,231	38,159	38,536	40,047	40,438	41,698	41,942
<b>Health</b>										
BCDD										
Number of children served -										
Early intervention program	1,077	767	1,009	921	972	1,080	1,252	1,175	1,219	1,476
School age	372	514	514	977	1,090	1,039	1,124	1,223	1,251	933
Number of adults served -										
Directly	127	134	134	130	122	-	-	-	-	-
Indirectly	457	440	457	1,344	1,416	1,321	1,316	1,397	1,433	1,330
Number of clients served in residential supported living services										
	-	-	8	12	40	23	34	2	4	5
Number of Individual Options waivers	318	342	342	380	534	530	498	501	501	504
Number of Level One waivers	371	435	435	444	448	431	410	498	492	487
ICIID	158	10	10	139	131	106	121	71	69	65
Number of Self-Empowered Life funding waivers						76	69	66	66	64
Members receiving support coordination services	1,161	1,432	1,432	1,947	2,142	2,257	2,394	2,331	2,672	2,528
Members receiving family support services	731	756	756	1,455	2,089	1,760	1,944	807	1,040	1,171
<b>Human Services</b>										
Jobs and Family Services										
Average client count - food stamps	48,346	50,603	47,781	45,473	40,701	35,249	34,287	32,996	39,021	41,624
Average client count - Medicaid	61,944	66,092	76,321	85,288	86,621	88,911	79,915	84,728	89,177	101,268
Average client count - day care	1,943	2,371	2,542	2,439	2,802	2,474	3,913	4,010	3,821	3,998
Average client count - WIA	634	326	326	-	2,200	15	91	146	198	178
Average client count - job placement	236	344	344	-	-	14	65	172	92	206
Children Services										
Average client count - foster care	369	369*	455	-	397	373	399	399	369	347
Average client count - adoption	48	48*	56	-	91	55	72	88	57	46
Child Support Enforcement Agency										
Average number of active support orders	19,389	19,072	18,962	18,726	18,374	18,046	17,620	17,017	16,241	20,377
Percentage collected	70.29%	70.20%	69.77%	73.20%	72.65%	72.82%	73.17%	73.26%	76.25%	74.58%
Veteran Services										
Number of veterans and/or dependents served	10,611	5,353	5,729	5,792	4,553	6,019	-	6,673	5,792	9,938
Amount of benefits paid to county veterans	473,448	473,448	839,686	810,734	894,184	973,783	-	1,134,599	650,569	1,045,524

Note: (-) Denotes information is not available.

\* Prior year data used.

Source: Butler County Auditor

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Government</b>										
<b>Legislative and Executive</b>										
Commissioners										
Administrative office space (1)	9,480	9,480*	9,480	9,480	9,480	9,480*	8,824	8,824	8,824	8,824
Information Services	-	-	4,824	4,824	4,824	4,824*	4,428	4,428	4,428	4,428
Auditor										
Administrative office space	16,072	16,072	16,072	16,072	16,072	16,072*	14,190	14,190	14,190	14,190
Treasurer										
Administrative office space	5,096	5,096	5,096	5,096	5,096	5,096*	6,954	6,954	6,954	6,954
Prosecuting Attorney										
Administrative office space	16,320	16,320*	3,498	3,498	3,498	3,498*	19,428	19,428	19,428	19,428
Board of Elections										
Administrative office space	27,241	27,241	27,241	27,241	27,241	27,241*	27,241	27,241	27,241	27,241
Voting machines	1,688	1,688*	1,688*	1,563	1,583	1,268	1,272	1,352	1,362	1,303
E-Poll books	-	-	-	400	400	321	334	332	342	338
Recorder										
Administrative office space	8,728	8,728	8,728	8,728	8,728	8,728*	7,945	7,945	7,945	7,945
Buildings and Grounds										
Administrative office space	600	600*	600	600	600	600*	600	600	600	600
<b>Judicial</b>										
Number of court rooms	7	7*	7	7	7	7*	7	7	7	7
Probate Court										
Number of court rooms	2	2*	2	2	2	2*	2	2	2	2
Juvenile Court										
Number of court rooms	8	8*	8	8	8	8*	8	8	8	8
Clerk of Courts										
Administrative office space	11,016	11,016*	11,016	11,016	11,016	11,016*	11,016	11,016	11,016	11,016
Domestic Relations										
Administrative office space	24,128	24,128*	24,128	24,128	24,128	24,128*	24,128	24,128	24,128	24,128
<b>Public Safety</b>										
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*	4,400	4,400	4,400	4,400
<b>Public Works</b>										
Engineer										
Centerline miles of roads	267	267*	268	267	267	270	267	267	266	266
Number of bridges	399	399*	404	404	404	384	407	407	408	410
Number of culverts	1,023	1,023*	1,025	1,025	1,025	982	985	889	916	916
Number of traffic signs	7,213	7,213*	7,213	7,213	7,213	7,213*	7,500	7,500	7,500	7,500
Building Department										
Administrative office space	2,344	2,344	2,344	2,344	2,344	2,344*	2,344	2,344	2,344	2,344
<b>Human Services</b>										
Jobs and Family Services										
Administrative office space	32,640	32,640*	29,423	29,423	29,423	29,423*	29,423	29,423	29,423	29,423
Child Support Enforcement Agency										
Administrative office space	16,320	16,320*	16,320	1,630	1,630	1,630*	1,630	1,630	1,630	1,630
Veteran Services										
Administrative office space	3,136	3,136*	3,136	3,136	3,136	3,136*	3,136	3,136	3,136	3,136
<b>Enterprise</b>										
Sewer District										
Number of treatment facilities	6	6	6	6	6	6	6	5	5	5
Number of pumping stations	30	30	30	30	30	30	30	31	35	35
Miles of sewer lines	739	739*	736	760	770	773	778	788	798	802
Water District										
Number of pumping stations	5	5	5	5	5	5	5	5	5	5
Miles of water lines	617	617*	626	639	645	645	650	656	660	664
Administrative office space	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275	7,275

Note: (-) Denotes information is not available.

(1) All administrative office space is reported in square feet.

\* Prior year's data used

Source: Butler County Auditor

# OHIO AUDITOR OF STATE KEITH FABER



**BUTLER COUNTY**

## **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 9/29/2022**

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](http://www.ohioauditor.gov)