

Cost Of Community Services Study

Butler County, Ohio

Prepared by American Farmland Trust
for the Smart Growth Coalition for Greater Cincinnati and Northern Kentucky
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*The OKI and Greater Cincinnati regions include Butler, Clermont, Hamilton and Warren counties in Ohio; Boone, Kenton and Campbell counties in Kentucky; and Dearborn County in Indiana.

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American Farmland Trust (AFT) is a private, nonprofit conservation organization founded in 1980 to protect our nation's strategic agricultural resources. AFT works to stop the loss of productive farmland and to promote farming practices that lead to a healthy environment. AFT provides a variety of services to landowners, land trusts, public officials, planners, agricultural agencies and others. Services include Cost of Community Services studies, workshops on farmland protection and estate planning, farmland protection program development and agricultural economic analysis.



NATIONAL OFFICE
1200 18th Street NW, Suite 800
Washington, DC 20036
(202) 331-7300
(202) 659-8339 FAX
www.farmland.org

OHIO FIELD OFFICE
50 West Broad Street, Suite 3250
Columbus, OH 43215
(614) 469-9877
(614) 221-8620 FAX

TECHNICAL ASSISTANCE SERVICES
One Short Street, Suite 2
Northampton, MA 01060
(413) 586-9330
(413) 586-9332 FAX
www.farmlandinfo.org

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EXECUTIVE SUMMARY

Butler County is located in the southwest corner of Ohio, between the urban centers of Cincinnati to the south and Dayton to the north. In the past half century, its population more than doubled to bring it to nearly 340,000 today. Accompanying this growth is development and a shrinking agricultural base. Over the past 20 years, Butler has lost 200 farms. Just in the past five years, its land in farms has dropped by more than 6,000 acres. These changing land use patterns affect the size and extent of public services demanded by a growing population base. County officials need to understand the benefits and costs of different types of development in order to compare and evaluate alternative growth strategies. Part of this understanding will be the realization that farmland is not undeveloped land but is land that is contributing to the economy and character of the county, and that it should be considered and supported when making policy about land use.

The Smart Growth Coalition for Greater Cincinnati and Northern Kentucky contracted with American Farmland Trust (AFT) to conduct a Cost of Community Services (COCS) study in Butler County to compare the net fiscal impacts of farm/open land uses to residential and commercial/industrial land uses. AFT analyzed the revenues generated by each of these land uses and compared them to the expenditures of each land use for county services.

The COCS analysis was based on budgets, audited financial statements, departmental reports and interviews with governmental officials about county revenues and expenditures. County services include education, public health and safety, public works, local government and courts. The time periods investigated included two overlapping fiscal years: 2002 (January 1 to December 31, 2002) for all services except public education and 2003 for public education.

The findings present a snapshot in time of revenues versus costs of providing services to Butler County's major land uses. They show:

- ❑ 85 percent of total county revenue was generated by residential land uses, 13 percent by commercial/industrial land uses, and 2 percent by farm/open lands.
- ❑ 93 percent of expenditures were used to provide services to residents, 6 percent for services to the commercial/industrial sector and 1 percent for farm/open lands.
- ❑ For every \$1 of revenue generated by the residential sector, \$1.12 was spent to provide county-level services to residents.
- ❑ For every \$1 of revenue generated by commercial/industrial land uses, 45 cents was spent to provide county-level services to businesses and industries.
- ❑ For every \$1 of revenue generated by farm/open lands, 49 cents was spent to provide county-level services to farm and undeveloped lands.

These findings show that farm/open and commercial/industrial land uses are important to Butler County's fiscal equilibrium. Together they help offset the shortfall associated with providing county-level services to residential development. The findings suggest that because agricultural land uses makes a positive net contribution to county coffers, protecting farmland and supporting the county's agricultural base can provide long-term fiscal benefits to the county.

INTRODUCTION

Butler County is located in southwestern Ohio and contains 468 square miles. Most of the county is located within a one-hour drive from the nearby metropolitan centers of Cincinnati to the south and Dayton to the north. According to the U.S. Census in 2000, Butler County had a population of 332,807 and ranked eighth in population of Ohio's 88 counties.

The population of Butler County increased steadily over the last 50 years. Between 1950 and 2000, it more than doubled from 147,203 to 332,807 people. This growth is expected to continue, as the county's 2001 Land Use Plan projects the 2020 population to be near 412,060.

Agriculture is a significant industry in Butler County, recording \$35 million in sales in 2002. Grains, including corn and soybeans, represent the largest crop at \$11.6 million. Indicative of an urbanizing area, the nursery and greenhouse industry is rapidly expanding and now ranks second at \$10.7 million, with cattle and dairy products remaining as the other significant industries with \$3.2 and \$1.7 million in sales respectively in 2002.

However, the amount of cropland¹ in the county declined significantly between 1997 and 2002, falling from 111,728 acres to 105,505 acres—a decrease of 6,223 acres.² The amount of land enrolled in Ohio's Current Agricultural Use Valuation Program also has been steadily decreasing. From 1985 to 2001, enrollment decreased by 2,067 acres per year or 18 percent overall. Another indicator of the decline in agriculture is the loss of farms. Between 1980 and 2001, Butler County lost 200—or 17 percent of its remaining farms. Left unchecked, the decline could result in the loss of all the county's farmland by the end of the century.

In 1999, the Ohio State University administered a survey to Butler County residents to assess their opinions about farmland preservation. The survey found that 71 percent of those polled agreed or strongly agreed with the statement that it is important to preserve farmland in the county. Only 8 percent of those surveyed disagreed or strongly disagreed. In a follow-up to this survey, the Butler County Land Use Coordinating Committee issued a series of policy recommendations including the formation of an Agricultural Impact Committee, policies that promote growth in non-farmland areas, a purchase of development rights program for the county and a zoning code that promotes agricultural land preservation.

¹ The USDA Census of Agriculture defines land in farms as cropland, woodland, pastureland and rangeland, and other land including ponds, house lots, roads, wasteland, etc.

² Data were released as a part of the 2002 Census of Agriculture. For the first time, the National Agricultural Statistics Service (NASS) adjusted the data to account for farms missed or misclassified during the previous census. NASS measured the incompleteness of the census mailing list (CML) by interviewing each producer identified on randomly selected sample tracts and comparing this information to the CML. Census data were then weighted to approximate data for operations that were not included. As a result of "coverage adjustment" there was an apparent increase in the number of farms, farmers and land in farms from the figures reported in the 1997 Census of Agriculture. More importantly, adjusted figures may not be comparable to the old data. NASS adjusted the 1997 data and presented it alongside the original 1997 data in the Historical Highlights tables for purposes of comparison between the two methodologies. In all other places, 1997 data published in the 2002 Census of Agriculture have been adjusted.

Given the increasing pressures of development, the Smart Growth Coalition for Greater Cincinnati and Northern Kentucky, with funds from the Greater Cincinnati Foundation, contracted with American Farmland Trust (AFT) to conduct a Cost of Community Services (COCS) study to help them gain a better understanding of the relative fiscal contributions of Butler County's agricultural lands.

WHAT IS A COST OF COMMUNITY SERVICES STUDY?

COCS studies are a case study analysis of the average net fiscal impacts of existing land uses on local budgets. They provide a snapshot in time of revenues versus expenditures based on public service demands. COCS studies are descriptive—not predictive, based on audited financial statements for a specific community in a recent time period. Unlike other types of fiscal analyses they analyze the impacts of farm and other open lands on an equal basis with developed land uses. The findings provide the benefit of hindsight into the fiscal effects of existing patterns of land use and development.

AFT developed the COCS approach to investigate three claims frequently stated at public meetings. The findings of more than 100 COCS studies conducted by AFT and other researchers have dispelled these myths:

1. Open lands—including working agricultural and forest lands—are an interim land use and should be developed to their “highest and best use.”

Findings prove that keeping farm and forestland productive is a viable economic use of the land. Studies find that farm, forest and open land have a modest demand for services, and therefore require a low level of expenditures from local government. In addition, agriculture and forestry provide numerous economic and environmental benefits. Therefore, keeping land open is often the best use from a fiscal, economic and environmental perspective.

2. Farmland gets an “unfair” tax break when enrolled in current use programs, such as Ohio's Current Agricultural Use Value Program (CAUV).

Ohio's CAUV taxes land that is actively used for farm or forestry at its use value rather than its market value. Because of the modest demand of farm and forestland for public services, COCS findings show that most of these programs tax open land at a fair value based not only on the land's current use but also on its modest cost to the community.

3. Residential development will lower property taxes by increasing the tax base.

Residential development contributes revenue to the tax base through property and other taxes, but it also increases municipal costs for services such as public safety and education. When these costs are taken into account, COCS findings consistently show that, on average, residential development does not pay for itself.

AFT follows three basic steps in the process of conducting a COCS study:

1. Collect data: Obtain relevant reports and other financial records, interview officials, and representatives of boards and departments.
2. Allocate revenues and expenditures by land use.
3. Analyze data and calculate ratios.

In other words, first AFT gathers information about county revenues and expenditures, then it allocates them to defined land use categories, and finally analyzes revenues and expenditures to determine the net fiscal impact on the basis of land use demand for services. Allocations are based on audited county financial statements, local budgets, departmental reports and probing interviews with local governmental officials to determine how revenues were generated and appropriations spent during a recent fiscal period. Ultimately, the fiscal relationship between revenues and expenditures for each land use category can be expressed in ratios.

The following section explains how these steps were followed in Butler County.

COCS PROCESS IN BUTLER COUNTY

AFT contacted key public officials to understand local issues related to budgets and to define land use categories for the study. Based on local input, AFT decided to use financial statements from the most recent fiscal years with closed books for the General Fund and other entities involved in countywide services (Appendix). The county's fiscal year coincides with the calendar year. AFT used the most recent audited financial statements available when the study began, which were from fiscal year 2002.

After a review of the county property tax classification system and the CAUV, three land use categories were defined for this study:

- ❑ ***Residential Land Uses*** – property used for dwellings, *including farmhouses* and the one-acre “homesite” they occupy, apartments, townhouses, condominiums and vacant residential parcels of less than ten acres.
- ❑ ***Commercial and Industrial Land Uses*** – property actively used for business purposes other than agriculture or forestry, including retail and wholesale production, utilities, and vacant commercial and industrial parcels of less than 10 acres.
- ❑ ***Farm and Open Land*** – property used or designated as farmland, woodland or open land. The minimum acreage for open land or vacant land was based upon the CAUV minimum acreage requirement. To qualify for CAUV in Ohio, parcels must be at least 10 acres. Therefore, any privately held land of 10 acres or more without development was categorized as open land.

Table 1 provides an overview of what is included in each category:

TABLE 1				
OHIO LAND USE CATEGORIES		COCS LAND USE CATEGORIES		
Use Code	Description	Residential	Commercial/ Industrial	Farm & Open Land
100 – 199, 390, 502 – 505, 800	Properties receiving a Current Agricultural Use Valuation	Farm houses and one acre of land, farm buildings		Farmland & farm buildings
200 – 380, 399, 416 – 499, 810 – 880	Commercial/ Industrial properties		All parcels with buildings and vacant parcels < 10 acres	Vacant parcels ≥10 acres
401 – 403, 415, 500, 501, 510 – 599	Residential properties	Houses and land for properties ≤ 11 acres; houses and 1 acre of land for properties ≥ 11 acres		Vacant parcels ≥ 10 acres; excess land on parcels with houses ≥ 11 acres

1. COLLECT DATA

The study was conducted at the county level and focused on the county General Fund, Special Revenue Funds and public schools. All countywide public services that received property tax allocations from the auditor's office were included. Public education is organized by district, but the services are available throughout the county and since schools receive property tax contributions, they were included in the study. AFT analyzed the entire service budget for every school district serving Butler County residents, including state and other financial assistance. However, township-level services were not included in the study, including fire and EMS.

The Butler County General Fund supports many county-level services including sheriff, regional planning, public works, financial management, administration and others. Special Revenue Funds provide the balance of countywide services (with the exception of public schools) including health and human services, water and sewer services, and road and bridge construction. AFT interviewed county officials and department heads to help tease out subtleties in the varying demands for services by land use category as well as how revenues coming into the General Fund were spent by land use category. Tax-exempt lands owned by government or other qualifying organizations were not included in the study.

The following are the five key materials gathered and reviewed to conduct the analysis:

1. 2004 assessed property values broken down by land use category;
2. Butler County Comprehensive Annual Financial Report, Fiscal Year 2002;
3. Traffic counts from the Ohio Department of Transportation;
4. Vehicle license and registration information from the Ohio Department of Public Safety;
5. School District Comprehensive Annual Financial Reports, Fiscal Year 2003, from the Ohio Auditor of the State.

2. ALLOCATE REVENUES AND EXPENDITURES BY LAND USE

After reviewing financial data and conducting interviews, AFT allocated revenues and expenditures to the defined land use categories. In addition to the General Fund and several Special Revenue Funds, Butler County allocates property tax revenues to 16 different school districts and three joint vocational schools.

General Fund and Special Revenue Funds allocations were based on the sources of revenues and the recipients of services. Most court revenues were assigned the fallback percentage (see below), as there was insufficient data available for a full analysis, except for juvenile courts, which were assigned to residential land use. Expenditures by the sheriff's office were allocated according to the function and size of each division within the office, and split among the three land use types. Most health and human services were allocated to residential. The Department of Development spent nearly equal amounts on residential and commercial/industrial land uses and a smaller portion on farm/open lands.

The county's Motor Vehicle Special Revenue Fund is funded primarily through vehicle registration fees and the gas tax. The Ohio Department of Public Safety provided information about residential, commercial and farm vehicle registration and license fees for the county. Revenues from the fees were allocated to the land use categories in proportion to vehicle type. Passenger cars, motor homes, motorcycles, and mopeds were classified as residential, most trucks as commercial/industrial and farm trucks as farm and open land. Expenditures from this fund and other funds that were used to finance road and bridge construction were based on traffic counts broken down by vehicle type from the Ohio Department of Transportation.

In the case of the General Fund and several of the Special Revenue Funds, fiscal year 2002 expenditures exceeded revenues. Several sources were used by county officials to account for these shortfalls including the fund balance from prior years, proceeds from notes and bonds, and transfers from other funds that carried a surplus in 2002. While this study focuses on fiscal year 2002 expenditures and revenues, some of these other financing sources were included in the study. For example, proceeds from notes or bonds transferred into a fund and surplus funds transferred into a fund with a deficit were included. However, in most cases, these funds do not have a readily accessible association with the land use types used in this study. Therefore, if a connection to a land use could not be determined, the revenues from these other financing sources were allocated among the three land use types in the same proportion as they were expended. For example, 98 percent of Road Improvement Capital Projects Fund expenditures were used for residential development, 8 percent for commercial/industrial development, and less than one percent for farm/open land. These same percentages were applied to the \$6.9 million of notes and advances used to balance this fund's budget.

“Fallback percentages”

Most revenue and expenditure line items could be linked to a particular land use or combination of land uses. In some cases however, sufficient objective information was not available to allocate revenues or expenditures to the defined land use categories. For example, revenues identified as “miscellaneous” or “other” did not have a clear link to any land use type. Additionally, expenditures for administrative salaries and public buildings serve the entire

county in a general capacity. In such cases, “fallback percentages” were used to allocate revenues or expenditures in this study.

To determine these fallback percentages, assessed property values were added together for each category shown in Table 1 and the subtotals were divided by the total of all assessed values. Since countywide assessed values were not available for 2002, assessed values as of June 2004 were used for these calculations. It was assumed that the percentages did not change significantly between 2002 and June of 2004. The resulting fallback percentages were:

- ❑ 79 percent of the total assessed value was from residential lands;
- ❑ 16 percent from commercial and industrial lands; and
- ❑ 5 percent from farm and open lands.

School Districts

Residents of Butler County have access to 16 school districts and three vocational schools. Revenues and expenditures for every school district were obtained for fiscal year 2003 from audited Comprehensive Annual Financial Reports available on the Ohio Auditor of the State’s Web site. Revenues for school services include property taxes, tuition and fees, investment earnings, and state and federal aid.

Tuition and fees and state and federal aid were allocated as a residential land use. Property taxes and investment earnings were distributed to all three land use categories. Due to the considerable variation in the land use composition of the different school districts, a fallback percentage was also calculated for each school district. This was done in order to ensure an accurate estimate of the real estate taxes contributed by each land use category in each school district. The fallback percentages for each school district are shown in Table 2.

School District	Residential Lands	Commercial/ Industrial Lands	Farm/Open Lands
College Corner	51%	18%	31%
Edgewood	77%	11%	12%
Fairfield City	82%	16%	2%
Hamilton City	79%	20%	1%
Lakota	80%	17%	3%
Madison	87%	4%	9%
Mason City	100%	0%	0%
Middletown	80%	19%	1%
Monroe City	67%	25%	8%
New Miami	79%	15%	6%
Ross	83%	4%	13%
Talawanda	79%	16%	5%
Northwest	95%	1%	4%
Preble Shawnee	53%	0%	47%
Princeton	47%	52%	1%
Southwest	88%	0%	12%

3. ANALYZE DATA AND CALCULATE RATIOS

Once interviews were completed and the necessary data collected, the information was entered in a computer spreadsheet. The dollar amount for each line item of the budget was allocated to the three land use categories according to the associated percentages. Once the percentages were entered for each line item, total revenues and total expenditures were calculated for each land use category. Then, by comparing total revenues to total expenditures in each category, a surplus or deficit was calculated. This information is presented in a simple ratio that shows the actual expenditure for every dollar raised. The findings were checked for accuracy and analyzed to understand differences in the ratios.

FINDINGS

The findings for each land use category are presented in the table below. The first two rows show the total dollar amounts allocated to each land use for revenues and expenditures. The third row shows the net fiscal impact on the county budget for each land use, which was determined by comparing the revenues generated with the expenditures incurred. The last row presents the findings in ratios that show the contribution or cost of each land use per dollar of revenue generated for the county.

In Butler County, residential land use generated \$791,063,789 in revenues to cover \$887,436,427 million of expenditures, resulting in a \$96,372,638 shortfall. Commercial and industrial land use generated \$119,724,952 in revenues to cover expenditures of \$53,990,271. Farm and open land brought in \$21,299,643 but incurred only \$10,923,541 of expenditures.

Butler County	Actual	Residential Land	Commercial/ Industrial Land	Farm and Open Land
a) Total Revenues	\$932,088,384	\$791,063,789	\$119,724,952	\$21,299,643
b) Total Expenditures	\$951,802,800	\$887,436,427	\$53,990,271	\$10,376,102
Net surplus or (shortfall)	(\$19,714,416)	(\$96,372,638)	\$65,734,680	\$10,923,541
Final land use ratio		\$1 : \$1.12	\$1 : \$0.45	\$1 : \$0.49

The final land use ratios presented in the last row of the table show the expenditures required per dollar of revenue generated. For every dollar of revenue that residential land generated for Butler County, \$1.12 was required for services to local residents. For every dollar of revenue that commercial and industrial land generated for the county, 45 cents was required for services to businesses and industries. For every dollar that farm and open land generated, 49 cents was required for services.

DISCUSSION

Cost of Community Services studies provide a baseline of information to help local officials and citizens make informed land use decisions. They offer the benefit of hindsight on the fiscal

impacts of existing development patterns. Thereby, they provide another piece in the puzzle of the costs and benefits of various community land uses. What makes them unique is that COCS studies specifically address privately owned and managed agricultural and other open lands.

The results of this study demonstrate the importance of agricultural lands to the fiscal stability of Butler County. The county is one of the fastest growing in the state of Ohio and has had to continuously increase the size of government to provide the necessary services to the expanding population. While farm and open lands only contribute \$21.3 million of revenues to county coffers, their net fiscal impact was a positive \$10.9 million. This surplus, along with the surplus generated by commercial and industrial development, helped offset the \$96.3 million shortfall created by residential development.

Farmland is not only important from the fiscal perspective of helping to balance the county's budget, but from an economic one as well. It is the foundation of the agricultural industry, which, in 2002, played an important role in Butler County's economy with more than \$35 million in farm gate sales. Adding to this figure are the support services for agriculture, such as fertilizer and equipment dealers, and downstream industries such as food processors. These are mostly local businesses that rely on the agricultural industry for sales income and inputs. The food and farming system and all its local infrastructure is like an intricate web, providing valuable jobs and income, and underpinning the local economy. It has developed over decades, and the loss of just a few more farms could trigger the closure of multiple businesses closely linked to agriculture.

Much of Butler County's agricultural production comes from field crops that require a large acreage. Farmers growing corn and soybeans typically farm 1,000 acres or more to provide a sufficient family income. The \$10.7 million nursery and greenhouse industry is expanding rapidly, which also requires a large and stable land base as it often takes up to eight years to raise potted plants, shrubs and trees to an ideal size for the marketplace. Beyond the economic benefits of keeping this land in production, these farmers also provide a community benefit by keeping this land as well-managed open space.

The beautiful landscape and scenic views provided by farmland is highly valued by county residents. According to the 1999 Ohio State University survey, seven out of 10 residents agreed that it is important to preserve farmland in the county. Farmland provides multiple non-market benefits to the community such as groundwater recharge, wildlife habitat, traffic control, reducing climate change and staving off sprawl. These quality of life issues are crucial considerations as Butler County plans for its future.

If current trends continue, more and more Butler County farmland will be converted to new residential developments. The results of this study suggest that when farmland is converted to residential use, the tax burden is likely to shift from a land use that contributes significant surplus revenue to one that, on average, falls short of paying for all of the services it requires. Planning is needed both to protect the agricultural infrastructure, direct future growth to areas that can best accommodate new development, accommodate affordable housing and encourage appropriate commercial land uses.

Butler County leaders have a unique opportunity to preserve much of the remaining agricultural land in the county, as well as the agricultural industry. Much of the county's agricultural land lies to the west of the Miami River in an area that remains largely rural. A comprehensive plan for agriculture, one that includes tools to retain the land base and strategies to address economic development of agriculture, would work toward retaining this industry—and way of life—in Butler County. Farmland preservation tools could include both incentive and regulatory approaches, along with strong right-to-farm laws and zoning that allows farmers to conduct a wide variety of agriculture-related operations on their land. Marketing and technical assistance could allow farmers to tap into new and expanding markets and capitalize upon their proximity to nearby urban centers.

COCS findings are descriptive and cannot be used to predict the specific impact of a new development project. However, the pattern of findings in Butler County is consistent with the findings from other nearly 100 other COCS studies in Ohio and around the country. The findings suggest that it would make sense to retain and enhance land uses that fully pay for the services they require and that:

- ❑ A balance of land uses, including agricultural and open lands, is needed to supply adequate revenue to pay for community services. Without such a balance, new residential development is likely to create the need for tax increases.
- ❑ Current use tax programs, such as Ohio's CAUV are justified as a way to provide an incentive to keep land open and in active agricultural use. Even with a reduced assessed value, agricultural properties contribute a surplus of revenue to pay for public services for residents of Butler County.
- ❑ Strategies to retain land in agriculture, such as a Purchase of Agricultural Conservation Easements (PACE) program are good long-term investments in agricultural infrastructure.

The findings of this study show the fiscal benefits that result from farm and open lands, and provide factual information to help residents understand the delicate fiscal balance between land uses. This information should be useful for county leaders and residents when faced with land use decisions now and in the future. In addition to helping maintain fiscal balance, agricultural lands help sustain Butler County's economy and rural character, and help shape the overall quality of life in the region.

The Smart Growth Coalition of Greater Cincinnati and Northern Kentucky, with funding from the Greater Cincinnati Foundation, commissioned the COCS study in Butler County because of the significant "quality of life" contributions of farmland in Butler County, and to make the study available to the citizens and government officials of Butler County to be used as a planning tool to help them in land use policy decision making. According to Edward Thompson, Jr., of American Farmland Trust, "Farmland closest to our cities and towns is among the nation's most productive and important for a variety of economic, environmental and aesthetic reasons. The sustainability of the nation's agriculture is being progressively compromised as this land is lost to sprawling development. The rate of farmland loss is

accelerating as public policies exaggerate the competitive edge that development has over agriculture. He also notes that, “Federal farm policy, in particular, does little to help farmers in urban-influenced areas. States and local communities are leaders in adopting innovative approaches to farmland protection as an integral smart growth strategy.”

With good planning and community support, Butler County can help lead the way.

APPENDIX

General Fund and Special Revenue Funds, Revenue/Expenditures – FY 2002

Butler County Cost of Community Services Study

Actual Revenues

Fund or Entity	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
Butler County General Fund (2002)	\$ 65,997,178	\$ 38,023,735	\$ 26,127,437	\$ 1,846,006	\$ 65,997,178	58/40/2
Special Revenue Funds (2002)	\$ 363,080,432	\$ 301,398,297	\$ 53,426,480	\$ 8,255,655	\$ 363,080,432	83/15/2
College Corner School District	\$ 259,823	\$ 202,094	\$ 21,206	\$ 36,522	\$ 259,823	see education sheet
Edgewood School District	\$ 32,282,471	\$ 27,677,907	\$ 2,202,183	\$ 2,402,381	\$ 32,282,471	see education sheet
Fairfield City School District	\$ 64,036,312	\$ 58,214,436	\$ 5,175,001	\$ 646,875	\$ 64,036,312	see education sheet
Hamilton City School District	\$ 81,340,480	\$ 74,370,869	\$ 6,637,725	\$ 331,886	\$ 81,340,480	see education sheet
Lakota Local School District	\$ 148,008,960	\$ 131,542,474	\$ 13,996,513	\$ 2,469,973	\$ 148,008,960	see education sheet
Madison Local School District	\$ 14,252,855	\$ 13,478,035	\$ 238,406	\$ 536,414	\$ 14,252,855	see education sheet
Mason City School District	\$ 696,511	\$ 696,511	\$ -	\$ -	\$ 696,511	see education sheet
Middletown School District	\$ 62,511,190	\$ 56,922,131	\$ 5,309,606	\$ 279,453	\$ 62,511,190	see education sheet
Monroe City School District	\$ 15,597,485	\$ 12,752,034	\$ 2,155,644	\$ 689,806	\$ 15,597,485	see education sheet
New Miami School District	\$ 13,824,792	\$ 13,253,032	\$ 408,400	\$ 163,360	\$ 13,824,792	see education sheet
Ross Local School District	\$ 16,194,639	\$ 15,264,536	\$ 218,848	\$ 711,255	\$ 16,194,639	see education sheet
Talawanda School District	\$ 26,325,847	\$ 22,903,487	\$ 1,053,034	\$ 2,369,326	\$ 26,325,847	see education sheet
Northwest Local School District	\$ 141,322	\$ 137,990	\$ 667	\$ 2,666	\$ 141,322	see education sheet
Preble Shawnee Local School District	\$ 118,093	\$ 106,441	\$ -	\$ 11,652	\$ 118,093	see education sheet
Princeton City School District	\$ 2,934,105	\$ 1,685,060	\$ 1,225,478	\$ 23,567	\$ 2,934,105	see education sheet
Southwest School District	\$ 881,712	\$ 835,325	\$ -	\$ 46,387	\$ 881,712	see education sheet
Butler County JVS	\$ 23,390,253	\$ 21,430,459	\$ 1,493,176	\$ 466,618	\$ 23,390,253	see education sheet
Great Oaks JVS	\$ 212,015	\$ 167,428	\$ 34,834	\$ 9,753	\$ 212,015	79/16/5 - fallback
Montgomery County JVS	\$ 1,909	\$ 1,508	\$ 314	\$ 88	\$ 1,909	79/16/5 - fallback
total	\$ 932,088,384	\$ 791,063,789	\$ 119,724,952	\$ 21,299,643	\$ 932,088,384	
Revenues by land use		85%	13%	2%		

Actual Expenditures						
Fund or Entity	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
Butler County General Fund (2001)	\$ 67,624,810	\$ 56,589,857	\$ 7,671,650	\$ 3,363,303	\$ 67,624,810	84/11/5
Special Revenue Funds (2001)	\$ 386,070,553	\$ 332,739,133	\$ 46,318,621	\$ 7,012,798	\$ 386,070,553	86/12/2
College Corner School District	\$ 259,823	\$ 259,823			\$ 259,823	100/0/0
Edgewood School District	\$ 32,282,471	\$ 32,282,471			\$ 32,282,471	100/0/0
Fairfield City School District	\$ 64,036,312	\$ 64,036,312			\$ 64,036,312	100/0/0
Hamilton City School District	\$ 81,340,480	\$ 81,340,480			\$ 81,340,480	100/0/0
Lakota Local School District	\$ 148,008,960	\$ 148,008,960			\$ 148,008,960	100/0/0
Madison Local School District	\$ 14,252,855	\$ 14,252,855			\$ 14,252,855	100/0/0
Mason City School District	\$ 696,511	\$ 696,511			\$ 696,511	100/0/0
Middletown School District	\$ 62,511,190	\$ 62,511,190			\$ 62,511,190	100/0/0
Monroe City School District	\$ 15,597,485	\$ 15,597,485			\$ 15,597,485	100/0/0
New Miami School District	\$ 13,824,792	\$ 13,824,792			\$ 13,824,792	100/0/0
Ross Local School District	\$ 16,194,639	\$ 16,194,639			\$ 16,194,639	100/0/0
Talawanda School District	\$ 26,325,847	\$ 26,325,847			\$ 26,325,847	100/0/0
Northwest Local School District	\$ 141,322	\$ 141,322			\$ 141,322	100/0/0
Preble Shawnee Local School District	\$ 118,093	\$ 118,093			\$ 118,093	100/0/0
Princeton City School District	\$ 2,934,105	\$ 2,934,105			\$ 2,934,105	100/0/0
Southwest School District	\$ 881,712	\$ 881,712			\$ 881,712	100/0/0
Butler County JVS	\$ 18,486,916	\$ 18,486,916			\$ 18,486,916	100/0/0
Great Oaks JVS	\$ 212,015	\$ 212,015			\$ 212,015	100/0/0
Montgomery County JVS	\$ 1,909	\$ 1,909			\$ 1,909	100/0/0
total	\$ 951,802,800	\$ 887,436,427	\$ 53,990,271	\$ 10,376,102	\$ 951,802,800	
Expenditures by land use		93%	6%	1%		
Overall Findings						
Revenues	\$ 932,088,384	\$ 791,063,789	\$ 119,724,952	\$ 21,299,643		
Expenditures	\$ 951,802,800	\$ 887,436,427	\$ 53,990,271	\$ 10,376,102		
Excess of Revenues over (under)						
Expenditures	\$ (19,714,416)	\$ (96,372,638)	\$ 65,734,680	\$ 10,923,541		
Land Use Ratio, Per Dollar		1.12	0.45	0.49		

Butler County General Fund Fiscal Year 2002						
Revenue	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
Taxes	\$ 27,220,694	\$ 8,351,309	\$ 18,382,135	\$ 487,250	\$ 27,220,694	31/67/2 - based on interview
Charges for services	\$ 22,234,032	\$ 17,311,417	\$ 4,153,317	\$ 769,298	\$ 22,234,032	78/19/3 - based on interview
Licenses and Permits	\$ 20,665		\$ 20,665		\$ 20,665	0/100/0 - based on interview
Fines and Forfeitures	\$ 1,122,528	\$ 903,186	\$ 171,410	\$ 47,932	\$ 1,122,528	81/15/4 - based on interview
Intergovernmental	\$ 8,593,255	\$ 7,120,371	\$ 1,150,637	\$ 322,247	\$ 8,593,255	83/13/4 - based on interview
Interest	\$ 4,725,519	\$ 2,722,371	\$ 1,870,833	\$ 132,315	\$ 4,725,519	58/60/2 - average of revenues
Other	\$ 2,080,485	\$ 1,615,081	\$ 378,440	\$ 86,964	\$ 2,080,485	78/18/4 - based on interview
General Fund Total Revenues	\$ 65,997,178	\$ 38,023,735	\$ 26,127,437	\$ 1,846,006	\$ 65,997,178	
Expenditures Fiscal Year 2002						
Expenditure	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
General Government- Legislative and Executive						
Commissioners	\$ 1,170,112	\$ 924,037	\$ 192,249	\$ 53,825	\$ 1,170,112	79/16/5 - fallback
Commissioners-Other	\$ 1,575,844	\$ 1,244,444	\$ 258,911	\$ 72,489	\$ 1,575,844	79/16/5 - fallback
Auditor	\$ 1,496,015	\$ 1,181,403	\$ 245,795	\$ 68,817	\$ 1,496,015	79/16/5 - fallback
Treasurer	\$ 1,017,972	\$ 803,892	\$ 167,253	\$ 46,827	\$ 1,017,972	79/16/5 - fallback
Prosecutor	\$ 3,197,315	\$ 3,197,315			\$ 3,197,315	100/0/0 - based on interview
Prosecutor-CSEA	\$ 220,661	\$ 220,661			\$ 220,661	100/0/0 - based on interview
Department of Development	\$ 1,497,351	\$ 742,237	\$ 681,145	\$ 73,969	\$ 1,497,351	50/45/5 - based on interview
Mailroom	\$ 738,529	\$ 583,216	\$ 121,340	\$ 33,972	\$ 738,529	79/16/5 - fallback
Information Services	\$ 1,396,529	\$ 1,102,839	\$ 229,450	\$ 64,240	\$ 1,396,529	79/16/5 - fallback
Prosecutors Child Support Task Force	\$ 44,810	\$ 44,810			\$ 44,810	100/0/0 - based on interview
Prosecutor Gun Control	\$ 29,195	\$ 29,195			\$ 29,195	100/0/0 - based on interview
Board of Elections	\$ 1,460,350	\$ 1,460,350			\$ 1,460,350	100/0/0
Recorder	\$ 753,990	\$ 203,577	\$ 527,793	\$ 22,620	\$ 753,990	27/70/3 - based on interview
Maintenance	\$ 4,029,911	\$ 3,182,421	\$ 662,114	\$ 185,376	\$ 4,029,911	79/16/5 - fallback
Records Center	\$ 323,962	\$ 255,833	\$ 53,227	\$ 14,902	\$ 323,962	79/16/5 - fallback
Bureau of Inspection	\$ 127,195	\$ 100,446	\$ 20,898	\$ 5,851	\$ 127,195	79/16/5 - fallback
Jail Transition Team	\$ 235,338	\$ 223,571	\$ 9,414	\$ 2,353	\$ 235,338	95/4/1 - based on interview
Insurance, Pensions and Taxes	\$ 9,546,305	\$ 7,538,717	\$ 1,568,458	\$ 439,130	\$ 9,546,305	79/16/5 - fallback
Total General Government - Legislative and Executive	\$ 28,861,384	\$ 23,038,965	\$ 4,738,048	\$ 1,084,371	\$ 28,861,384	

Expenditure	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
General Government - Judicial						
Court of Appeals						
Common Pleas Court	\$ 2,240,892	\$ 1,769,632	\$ 368,179	\$ 103,081	\$ 2,240,892	79/16/5 - fallback
Probate Court	\$ 722,174	\$ 570,301	\$ 118,653	\$ 33,220	\$ 722,174	79/16/5 - fallback
County Courts	\$ 1,104,872	\$ 872,517	\$ 181,530	\$ 50,824	\$ 1,104,872	79/16/5 - fallback
Juvenile Court	\$ 3,346,809	\$ 3,346,809			\$ 3,346,809	100/0/0
Domestic Relations Court	\$ 1,742,620	\$ 1,742,620			\$ 1,742,620	100/0/0
Municipal Court	\$ 637,882	\$ 503,735	\$ 104,804	\$ 29,343	\$ 637,882	79/16/5 - fallback
Drug Court	\$ 538,963	\$ 538,963			\$ 538,963	100/0/0
Clerk of Courts	\$ 1,142,950	\$ 984,537	\$ 123,896	\$ 34,517	\$ 1,142,950	86/11/3 - based on interview
Absbestos Removal	\$ 29,135	\$ 23,008	\$ 4,787	\$ 1,340	\$ 29,135	79/16/5 - fallback
Court of Appeals	\$ 417,159	\$ 329,430	\$ 68,539	\$ 19,189	\$ 417,159	79/16/5 - fallback
Total General Government - Judicial	\$ 11,923,456	\$ 10,681,554	\$ 970,388	\$ 271,514	\$ 11,923,456	
Public Safety						
Coroner	\$ 686,118	\$ 686,118			\$ 686,118	100/0/0
Sheriff	\$ 14,756,712	\$ 11,510,235	\$ 1,481,574	\$ 1,764,903	\$ 14,756,712	78/10/12 - based on interview
Juvenile Detention Center	\$ 1,927,409	\$ 1,927,409			\$ 1,927,409	100/0/0
Adult Probation	\$ 1,602,373	\$ 1,522,254	\$ 64,095	\$ 16,024	\$ 1,602,373	95/4/1 - prison breakdown
Paramedics	\$ 1,187,130	\$ 1,127,774	\$ 47,485	\$ 11,871	\$ 1,187,130	95/4/1 - prison breakdown
Criminal Justice Board	\$ 42,550	\$ 40,423	\$ 1,702	\$ 426	\$ 42,550	95/4/1 - prison breakdown
Butler Clermont Warren Corrections	\$ 27,992	\$ 26,592	\$ 1,120	\$ 280	\$ 27,992	95/4/1 - prison breakdown
Sheriffs Academy	\$ 27,957	\$ 21,806	\$ 2,807	\$ 3,344	\$ 27,957	78/10/12 - based on interview
Sheriffs Resolutions	\$ 4,116,405	\$ 3,910,585	\$ 164,656	\$ 41,164	\$ 4,116,405	95/4/1 - based on interview
Total Public Safety	\$ 24,374,646	\$ 20,773,196	\$ 1,763,439	\$ 1,838,011	\$ 24,374,646	
Public Works						
Engineers-Plat Room	\$ 151,084	\$ 135,220	\$ 604	\$ 15,259	\$ 151,084	90/>1/10 - based on interview
Community Grants	\$ 571,028	\$ 428,271	\$ 142,757		\$ 571,028	75/25/0 - based on interview
Solid Waste Landfill	\$ 46,117	\$ 36,419	\$ 7,577	\$ 2,121	\$ 46,117	79/16/5 - fallback
Total Department of Public Works	\$ 768,229	\$ 599,910	\$ 150,938	\$ 17,381	\$ 768,229	
Health						
Registration Vital Statistics	\$ 6,864	\$ 5,421	\$ 1,128	\$ 316	\$ 6,864	79/16/5 - fallback
Other Health	\$ 425,262	\$ 425,262			\$ 425,262	100/0/0 - based on interview
Total Health	\$ 432,126	\$ 430,683	\$ 1,128	\$ 316	\$ 432,126	
Human Services						
Soldiers Relief	\$ 726,058	\$ 726,058			\$ 726,058	100/0/0 - based on interview
Veterans Services	\$ 18,189	\$ 18,189			\$ 18,189	100/0/0 - based on interview
Total Human Services	\$ 744,247	\$ 744,247	\$ -	\$ -	\$ 744,247	
Conservation and Recreation						
Agricultural	\$ 462,722	\$ 275,500	\$ 38,180	\$ 149,042	\$ 462,722	60/8/32 - based on interviews
Emergency Management	\$ 28,000	\$ 22,112	\$ 4,600	\$ 1,288	\$ 28,000	79/16/5 - fallback
Historical Society	\$ 30,000	\$ 23,691	\$ 4,929	\$ 1,380	\$ 30,000	79/16/5 - fallback
Total Conservation and Recreation	\$ 520,722	\$ 321,303	\$ 47,709	\$ 151,710	\$ 520,722	
General Fund Total Expenditures	\$ 67,624,810	\$ 56,589,857	\$ 7,671,650	\$ 3,363,303	\$ 67,624,810	

Special Revenue Funds						
Fiscal Year 2002						
Fund	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
<u>Mental Retardation Special Revenue Fund</u>						
Revenues:						
Taxes	\$ 13,954,379	\$ 11,019,773	\$ 2,292,704	\$ 641,901	\$ 13,954,379	79/16/5 - fallback
Charges for Services	\$ 464,951	\$ 464,951			\$ 464,951	100/0/0
Intergovernmental	\$ 10,334,812	\$ 10,334,812			\$ 10,334,812	100/0/0
Other	\$ 338,099	\$ 338,099			\$ 338,099	100/0/0
Total Revenues	\$ 25,092,241	\$ 22,157,635	\$ 2,292,704	\$ 641,901	\$ 25,092,241	
Expenditures:						
Total Expenditures	\$ 26,979,003	\$ 26,979,003			\$ 26,979,003	100/0/0 - based on interview
<u>Job & Family Services Special Revenue Fund</u>						
Revenues:						
Intergovernmental	\$ 27,762,673					
Other	\$ 1,257,868					
Total Revenues	\$ 29,020,541	\$ 26,118,487	\$ 2,902,054		\$ 29,020,541	90/10/0 - based on interview
Expenditures:						
Total Expenditures	\$ 34,522,483	\$ 31,070,235	\$ 3,452,248		\$ 34,522,483	90/10/0 - based on interview
<u>Children Services Special Revenue Fund</u>						
Revenues:						
Taxes	\$ 7,678,294	\$ 6,063,549	\$ 1,261,544	\$ 353,202	\$ 7,678,294	79/16/5 - fallback
Intergovernmental	\$ 9,848,417	\$ 9,848,417			\$ 9,848,417	100/0/0
Other	\$ 161,389	\$ 161,389			\$ 161,389	100/0/0
Total Revenues	\$ 17,688,100	\$ 16,073,355	\$ 1,261,544	\$ 353,202	\$ 17,688,100	
Expenditures:						
Total Expenditures	\$ 24,541,934	\$ 24,541,934	\$ -	\$ -	\$ 24,541,934	100/0/0 - based on interview
<u>Bond Retirement--Debt Services Fund</u>						
Revenues:						
Special Assessments	\$ 1,604,625		\$ 1,604,625		\$ 1,604,625	0/100/0 - based on interview
Interest	\$ 11,842		\$ 11,842		\$ 11,842	0/100/0 - based on interview
Total Revenues	\$ 1,616,467	\$ -	\$ 1,616,467	\$ -	\$ 1,616,467	
Expenditures:						
Total Expenditures	\$ 113,042,942	\$ 89,270,011	\$ 18,572,955	\$ 5,199,975	\$ 113,042,942	79/16/5 - fallback
Other Financing Sources (Uses):						
Other Financing Sources	\$ 10,998					
Proceeds of Bonds	\$ 416,324					
Proceeds of Notes	\$ 62,960,000					
Operating Transfers - In	\$ 48,226,186					
Operating Transfers - Out	\$ -					
Total Other Financing Sources (Uses)	\$ 111,613,508	\$ 88,141,187	\$ 18,338,099	\$ 5,134,221	\$ 111,613,508	79/16/5 - fallback

Fund	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
Buildings Construction and Renovations--						
Capital Projects Fund						
Revenues:						
Intergovernmental	\$ 5,897,370	\$ 5,473,349	\$ 336,150	\$ 87,871	\$ 5,897,370	93/6/1 - based on interview
Interest	\$ 235,155	\$ 218,247	\$ 13,404	\$ 3,504	\$ 235,155	93/6/1 - based on interview
Total Revenues	\$ 6,132,525	\$ 5,691,596	\$ 349,554	\$ 91,375	\$ 6,132,525	
Expenditures:						
Total Expenditures	\$ 13,727,788	\$ 12,740,760	\$ 782,484	\$ 204,544	\$ 13,727,788	93/6/1 - based on interview
Other Financing Sources (Uses):						
Proceeds of Bonds	\$ 31,200,000					
Proceeds of Notes	\$ 4,520,000					
Operating Transfers - In	\$ 329,000					
Operating Transfers - Out	\$ (31,375,169)					
Total Other Financing Sources (Uses)	\$ 4,673,831	\$ 4,337,783	\$ 266,408	\$ 69,640	\$ 4,673,831	93/6/1 - based on interview
Sewer Enterprise Fund						
Revenues:						
Charges for Services	\$ 16,193,472					
Special Assessments	\$ 232,589					
Other Non-Operating Revenues	\$ 6,938,936					
Other Operating Revenues	\$ 326,325					
Total Revenues	\$ 23,691,322	\$ 17,057,752	\$ 6,633,570	\$ -	\$ 23,691,322	72/28/0 - based on interview
Expenditures:						
Total Expenditures	\$ 16,760,832	\$ 11,988,805	\$ 4,662,313	\$ 109,714	\$ 16,760,832	71/28/1 - based on interview
Operating Transfers - In	\$ -					
Operating Transfers - Out	\$ (6,649,315)	\$ (4,787,507)	\$ (1,861,808)		\$ (6,649,315)	72/28/0 - based on interview
Water Enterprise Fund						
Revenues:						
Charges for Services	\$ 20,483,558					
Interest Income	\$ 115,023					
Other Non-Operating Revenues	\$ 4,086,440					
Other Operating Revenues	\$ 174,816					
Premium on Bonds Issued	\$ 522,419					
Proceeds of Bonds	\$ 35,030,000					
Total Revenues	\$ 60,412,256	\$ 47,423,621	\$ 12,988,635	\$ -	\$ 60,412,256	78.5/21.5/0 - based on interview
Expenditures:						
Total Expenditures	\$ 59,516,326	\$ 46,720,316	\$ 12,796,010	\$ -	\$ 59,516,326	78.5/21.5/0 - based on interview
Operating Transfers - In	\$ -					
Operating Transfers - Out	\$ (2,499,306)	\$ (1,961,955)	\$ (537,351)	\$ -	\$ (2,499,306)	78.5/21.5/0 - based on interview
GSC Parking Facility--Enterprise Fund						
Revenues:						
Charges for Services	\$ 131,423	\$ 103,785	\$ 21,593	\$ 6,045	\$ 131,423	79/16/5 - fallback
Other Non-Operating Revenues	\$ 697	\$ 550	\$ 115	\$ 32	\$ 697	79/16/5 - fallback
Total Revenues	\$ 132,120	\$ 104,335	\$ 21,707	\$ 6,078	\$ 132,120	
Expenditures:						
Total Expenditures	\$ 81,045	\$ 64,001	\$ 13,316	\$ 3,728	\$ 81,045	79/16/5 - fallback
Operating Transfers - Out	\$ (45,000)	\$ (35,537)	\$ (7,394)	\$ (2,170)	\$ (45,000)	79/16/5 - fallback

Fund	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
Real Estate Assessment--Special Revenue Fund						
Revenues:						
Charges for Services	\$ 2,610,477	\$ 2,061,494	\$ 428,901	\$ 120,082	\$ 2,610,477	79/16/5 - fallback
Other	\$ 157,910	\$ 124,702	\$ 25,945	\$ 7,264	\$ 157,910	79/16/5 - fallback
Total Revenues	\$ 2,768,387	\$ 2,186,195	\$ 454,846	\$ 127,346	\$ 2,768,387	
Expenditures:						
Total Expenditures	\$ 3,052,916	\$ 2,410,888	\$ 501,594	\$ 140,434	\$ 3,052,916	79/16/5 - fallback
Other Financing Sources	\$ 61,217	\$ 48,343	\$ 10,058	\$ 2,816	\$ 61,217	79/16/5 - fallback
All Other Legislative and Executive--Special Revenue Fund						
Revenues:						
Taxes	\$ 161,898	\$ 127,851	\$ 26,600	\$ 7,447	\$ 161,898	79/16/5 - fallback
Charges for Services	\$ 2,762,920	\$ 1,711,076	\$ 997,967	\$ 53,877	\$ 2,762,920	62/36/2 - based on interview
Intergovernmental	\$ 18,239	\$ 18,239			\$ 18,239	100/0/0 - Homestead & Rollback
Special Assessments	\$ 166,450	\$ 131,446	\$ 27,348	\$ 7,657	\$ 166,450	79/16/5 - fallback
Interest	\$ 19,948	\$ 12,771	\$ 6,736	\$ 441	\$ 19,948	64/34/2 - average of revenues
Other	\$ 34,995	\$ 24,612	\$ 9,907	\$ 476	\$ 34,995	70/28/2 - based on interview
Total Revenues	\$ 3,164,450	\$ 2,025,994	\$ 1,068,558	\$ 69,898	\$ 3,164,450	
Expenditures:						
Total Expenditures	\$ 2,846,401	\$ 2,016,390	\$ 769,667	\$ 60,344	\$ 2,846,401	71/27/2 - based on interview
Other Financing (Uses):						
Advances - Out	\$ (42,000)					
Operating Transfers - Out	\$ (80,000)					
Total Other Financing Sources (Uses)	\$ (122,000)	\$ (78,104)	\$ (41,199)	\$ (2,696)	\$ (122,000)	64/34/2 - based on interview
All Other Judicial-Special Revenue Fund						
Revenues:						
Charges for Services	\$ 1,184,587	\$ 948,380	\$ 184,559	\$ 51,648	\$ 1,184,587	80/16/4 - based on interview
Fines and Forfeitures	\$ 31,439	\$ 30,886	\$ 431	\$ 123	\$ 31,439	98/1/>1 - based on interview
Other	\$ 5,549	\$ 4,382	\$ 912	\$ 255	\$ 5,549	79/16/5 - fallback
Total Revenues	\$ 1,221,575	\$ 983,648	\$ 185,901	\$ 52,026	\$ 1,221,575	
Expenditures:						
Total Expenditures	\$ 918,911	\$ 739,448	\$ 140,226	\$ 39,237	\$ 918,911	81/15/4 - based on interview
Other Financing Sources (Uses):						
Operating Transfers - In	\$ 50,000					
Operating Transfers - Out	\$ (27,775)					
Total Other Financing Sources (Uses)	\$ 22,225	\$ 17,884	\$ 3,392	\$ 949	\$ 22,225	81/15/4 - based on interview
All Other Public Safety--Special Revenue Fund						
Revenues:						
Charges for Services	\$ 278,980	\$ 265,031	\$ 11,159	\$ 2,790	\$ 278,980	95/4/1 - prison breakdown
Fines and Forfeitures	\$ 3,491	\$ 2,757	\$ 574	\$ 161	\$ 3,491	79/16/5 - fallback
Intergovernmental	\$ 6,737,774	\$ 6,552,485	\$ 148,905	\$ 36,384	\$ 6,737,774	97/2/1 - based on interview
Other	\$ 68,588	\$ 66,770	\$ 1,447	\$ 370	\$ 68,588	97/2/1 - based on interview
Total Revenues	\$ 7,088,833	\$ 6,887,043	\$ 162,085	\$ 39,705	\$ 7,088,833	
Expenditures:						
Total Expenditures	\$ 7,261,700	\$ 7,049,658	\$ 163,388	\$ 48,653	\$ 7,261,700	97/2/1 - based on interview

Fund	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
<u>Child Support Enforcement Special Revenue Fund</u>						
Revenues:						
Charges for Services	\$ 795,024					
Intergovernmental	\$ 5,044,996					
Other	\$ 221,998					
Total Revenues	\$ 6,062,018	\$ 6,062,018	\$ -	\$ -	\$ 6,062,018	100/0/0 - based on interview
Expenditures:						
Total Expenditures	\$ 6,063,377	\$ 6,063,377	\$ -	\$ -	\$ 6,063,377	100/0/0 - based on interview
<u>Motor Vehicle-Special Revenue Fund</u>						
Revenues:						
Taxes	\$ 2,264,700	\$ 1,788,434	\$ 372,090	\$ 104,176	\$ 2,264,700	79/16/5 - fallback
Charges for Services	\$ 494,686	\$ 368,838	\$ 122,880	\$ 2,968	\$ 494,686	78/22/>1 - based on interviews
Fines and Forfeitures	\$ 305,882	\$ 160,802	\$ 143,489	\$ 1,591	\$ 305,882	52/47/1 - based on interview
Intergovernmental	\$ 11,991,922	\$ 9,298,536	\$ 2,629,828	\$ 63,557	\$ 11,991,922	78/22/>1 - based on interviews
Other	\$ 436,883	\$ 399,180	\$ 36,786	\$ 917	\$ 436,883	91/8/>1 - Road Usage Data
Total Revenues	\$ 15,494,073	\$ 12,015,790	\$ 3,305,074	\$ 173,210	\$ 15,494,073	
Expenditures:						
Total Expenditures	\$ 14,406,722	\$ 13,163,422	\$ 1,213,046	\$ 30,254	\$ 14,406,722	91/8/>1 - Road Usage Data
<u>All Other Public Works--Special Revenue Fund</u>						
Revenues:						
Charges for Services	\$ 176,068	\$ 1,056	\$ 174,483	\$ 528	\$ 176,068	1/99/>1 - based on interview
Intergovernmental	\$ 2,545,250	\$ 1,560,747	\$ 265,979	\$ 718,524	\$ 2,545,250	61/11/28 - based on interviews
Special Assessments	\$ 164,692	\$ 164,692			\$ 164,692	100/0/0 - based on interview
Interest	\$ 47,842	\$ 27,595	\$ 8,769	\$ 11,477	\$ 47,842	58/18/24 - average of other revenues
Other	\$ 114,937	\$ 4,448	\$ 109,650	\$ 839	\$ 114,937	4/95/1 - based on interviews
Total Revenues	\$ 3,048,789	\$ 1,758,539	\$ 558,881	\$ 731,369	\$ 3,048,789	
Expenditures:						
Total Expenditures	\$ 4,748,439	\$ 3,258,379	\$ 780,643	\$ 709,417	\$ 4,748,439	67/16/15 - based on interview
<u>Alcohol and Drug Addiction Service--Special Revenue Fund</u>						
Revenues:						
Charges for Services	\$ 56,025					
Intergovernmental	\$ 4,969,158					
Other	\$ 123,825					
Total Revenues	\$ 4,969,158	\$ 4,969,158		\$ -	\$ 4,969,158	100/0/0
Expenditures:						
Total Expenditures	\$ 4,893,247	\$ 4,893,247		\$ -	\$ 4,893,247	100/0/0 - based on interview
Other Financing Sources:						
Operating Transfers - In	\$ 423					
	\$ -					
	\$ 423	\$ 423		\$ -	\$ 423	100/0/0

Fund	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
<u>Mental Health - Special Revenue Fund</u>						
Revenues:						
Taxes	\$ 1,838,763	\$ 1,452,071	\$ 302,109	\$ 84,583	\$ 1,838,763	79/16/5 - fallback
Intergovernmental	\$ 13,511,966	\$ 13,511,966			\$ 13,511,966	100/0/0
Other	\$ 965,097	\$ 965,097			\$ 965,097	100/0/0
Total Revenues	\$ 16,315,826	\$ 15,929,134	\$ 302,109	\$ 84,583	\$ 16,315,826	
Expenditures:						
Total Expenditures	\$ 17,606,225	\$ 17,606,225			\$ 17,606,225	100/0/0 - based on interview
Other Financing Sources:						
Total Other Financing Sources	\$ 142	\$ 142			\$ 142	100/0/0
<u>All Other Health--Special Revenue Fund</u>						
Revenues:						
Licenses and Permits	\$ 338,833					
Fines and Forfeitures	\$ 18,986					
Other	\$ 5,767					
Total Revenues	\$ 363,586	\$ 363,586	\$ -	\$ -	\$ 363,586	100/0/0 - based on interview
Expenditures:						
Total Expenditures	\$ 454,353	\$ 408,918	\$ 40,892	\$ 4,544	\$ 454,353	90/9/1 - based on interview
Other Financing Sources:						
Advances - In	\$ 75,000					
Total Other Financing Sources	\$ 75,000	\$ 67,500	\$ 6,750	\$ 750	\$ 75,000	90/9/1 - based on interview
<u>County Care Facility--Special Revenue Fund</u>						
Revenues:						
Charges for Services	\$ 1,281,506					
Intergovernmental	\$ 6,047,257					
Other	\$ 131,272					
Total Revenues	\$ 7,460,035	\$ 7,460,035	\$ -	\$ -	\$ 7,460,035	100/0/0 - based on interview
Expenditures:						
Total Expenditures	\$ 7,335,947	\$ 7,335,947	\$ -	\$ -	\$ 7,335,947	100/0/0 - based on interview
<u>Elderly Services Levy--Special Revenue Fund</u>						
Revenues:						
Taxes	\$ 7,104,791	\$ 5,610,653	\$ 1,167,317	\$ 326,820	\$ 7,104,791	79/16/5 - fallback
Intergovernmental	\$ 785,570	\$ 785,570			\$ 785,570	100/0/0 - based on interview
Other	\$ 30	\$ 30			\$ 30	100/0/0 - based on interview
Total Revenues	\$ 7,890,391	\$ 6,396,253	\$ 1,167,317	\$ 326,820	\$ 7,890,391	
Expenditures:						
Total Expenditures	\$ 7,408,213	\$ 7,408,213	\$ -	\$ -	\$ 7,408,213	100/0/0 - based on interview

Fund	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
All Other Human Services--Special						
Revenue Fund						
Revenues:						
Intergovernmental	\$ 155,773					
Other	\$ 2,474					
Total Revenues	\$ 158,247	\$ 158,247	\$ -	\$ -	\$ 158,247	100/0/0 - based on interview
Expenditures:						
Total Expenditures	\$ 220,540	\$ 220,540	\$ -	\$ -	\$ 220,540	100/0/0 - based on interview
Other Financing Sources:						
Advances - In	\$ 16,000					
Operating Transfers - In	\$ 54,395					
Total Other Financing Sources	\$ 70,395	\$ 70,395	\$ -	\$ -	\$ 70,395	100/0/0 - based on interview
Capital Improvement--Capital Projects						
Fund						
Revenues:						
Intergovernmental						
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	
Expenditures:						
Total Expenditures	\$ 223,753	\$ 176,698	\$ 36,763	\$ 10,293	\$ 223,753	79/16/5 - fallback
Other Financing Sources:						
Operating Transfers - In	\$ 112,000					
Total Other Financing Sources	\$ 112,000	\$ 88,446	\$ 18,402	\$ 5,152	\$ 112,000	79/16/5 - fallback
Stormwater Management Study--Capital						
Projects Fund						
Revenues:						
Interest	\$ 2,389					
Total Revenues	\$ 2,389	\$ 2,106	\$ 283	\$ -	\$ 2,389	88/12/0 - based on interview
Expenditures:						
Total Expenditures	\$ 136,665	\$ 120,470	\$ 16,195	\$ -	\$ 136,665	88/12/0 - based on interview
Other Financing Sources:						
Proceeds of Notes	\$ 505,000					
Operating Transfers - Out	\$ (3,565)					
Total Other Financing Sources	\$ 501,435	\$ 442,015	\$ 59,420	\$ -	\$ 501,435	88/12/0 - based on interview
Road Improvement--Capital Projects Fund						
Revenues:						
Intergovernmental	\$ 1,132,184	\$ 1,034,477	\$ 95,330	\$ 2,378	\$ 1,132,184	91/8/>1 - Road Usage Data
Special Assessments	\$ 19,111		\$ 19,111		\$ 19,111	0/100/0 - based on interview
Interest	\$ 121,949	\$ 109,571	\$ 12,122	\$ 256	\$ 121,949	90/10/>1 - average of revenues
Total Revenues	\$ 1,273,244	\$ 1,144,048	\$ 126,563	\$ 2,634	\$ 1,273,244	
Expenditures:						
Total Expenditures	\$ 9,956,610	\$ 9,097,355	\$ 838,347	\$ 20,909	\$ 9,956,610	91/8>1 - Road Usage Data
Other Financing Sources (Uses):						
Proceeds of Notes	\$ 7,180,000					
Advances - In	\$ 60,615					
Operating Transfers - Out	\$ (260,661)					
Total Other Financing Sources (Uses)	\$ 6,979,954	\$ 6,377,584	\$ 587,712	\$ 14,658	\$ 6,979,954	91/8>1 - Road Usage Data

Fund	Actual	Residential	Comm./Ind.	Farm/Open	Check	Comments
Technology--Capital Projects Fund						
Revenues:						
Interest	\$ 44,773					
Other	\$ 220,592					
Total Revenues	\$ 265,365	\$ 209,559	\$ 43,599	\$ 12,207	\$ 265,365	79/16/5 - fallback
Expenditures:						
Total Expenditures	\$ 5,971,427	\$ 4,715,636	\$ 981,105	\$ 274,686	\$ 5,971,427	79/16/5 - fallback
Other Financing Sources (Uses):						
Proceeds of Bonds	\$ 2,865,000					
Proceeds of Notes	\$ 4,770,000					
Advances - In	\$ 50,000					
Operating Transfers - In	\$ 250,000					
Operating Transfers - Out	\$ (2,955,543)					
Total Other Financing Sources (Uses)	\$ 4,979,457	\$ 3,932,277	\$ 818,125	\$ 229,055	\$ 4,979,457	79/16/5 - fallback
Workers Compensation Benefit--Internal Service Fund						
Revenues:						
Charges for Services	\$ 804,967					
Other Non-Operating Revenues						
Other Operating Revenues	\$ 240,616					
Total Revenues	\$ 1,045,583	\$ 825,697	\$ 171,789	\$ 48,097	\$ 1,045,583	79/16/5 - fallback
					\$ 1,045,583	
Expenditures:						
Total Expenditures	\$ 2,947,187	\$ 2,327,394	\$ 484,223	\$ 135,571	\$ 2,947,187	79/16/5 - fallback
Health Insurance--Internal Service Fund						
Revenues:						
Charges for Services	\$ 928,945	\$ 733,588	\$ 152,626	\$ 42,731	\$ 928,945	79/16/5 - fallback
Total Revenues	\$ 928,945	\$ 733,588	\$ 152,626	\$ 42,731	\$ 928,945	
Expenditures:						
Total Expenditures	\$ 445,567	\$ 351,864	\$ 73,207	\$ 20,496	\$ 445,567	79/16/5 - fallback
Total Revenue, Special Revenue Funds	\$ 363,080,432	\$ 301,398,297	\$ 53,426,480	\$ 8,255,655	\$ 363,080,432	
Total Expenditure, Special Revenue Funds	\$ 386,070,553	\$ 332,739,133	\$ 46,318,621	\$ 7,012,798	\$ 386,070,553	