

# 2007 ANNUAL REPORT

## Fulton County, Ohio



*Est. 1850*



*Fulton County Courthouse*

*Wauseon, Ohio*



*Fulton County Administration*

*Wauseon, Ohio*

***FULTON COUNTY***  
***Viam Inveniam Aut Faciam***  
***(I will find a way or I will make one)***



# What's Inside

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Fulton County Commissioners Dean Genter, Paul Barnaby, and Joe Short welcome you. Recognizing continued growth prospects, Fulton County is actively working to ensure this community of 43,000 is a desirable place to live, work, and raise a family. Over the years, strong partnerships have been formed to tackle such issues as economic development, public safety, workforce development, and welfare reform. The Board of County Commissioners prepares and administers the overall county budget, is the county's contracting authority, develops and adopts policies for the administration of county services.

Your Commissioners are committed to maintaining an open and transparent government. The Commissioners hold regular sessions on Mondays and Thursdays at 9:00 a.m. to give citizens a greater opportunity to learn about the many initiatives and programs that are planned for their community and across Fulton County. Citizens are invited and encouraged to attend. For a schedule of meetings, check the home page of the Fulton County website. Regular sessions of the Board are held in the second floor session room of the Fulton County Administration Building, 152 S. Fulton Street in Wauseon, Ohio.





# Overview of County Government

Many times residents don't realize how county government affects their everyday lives. From improving our roadways to providing Health, Safety and Justice. But more than that, Fulton County government is continuously striving to be one of the best county governments in the nation. "Counties are local subdivisions of a state, created by the sovereign power of the state, of its own will, without the particular solicitation, consent, or concurrent action of the people who inhabit them... With scarcely an exception, all powers and functions of the county organization have a direct and exclusive reference to the general policy of the state, and are, in fact, but a branch of the general administration of that policy. (*Hamilton County v Mighels, OS 109*)."

State constitutions and statutes dictate the revenue sources counties may use.

## BASIS OF BUDGETING AND FUND STRUCTURE OF GOVERNMENTAL FUNDS

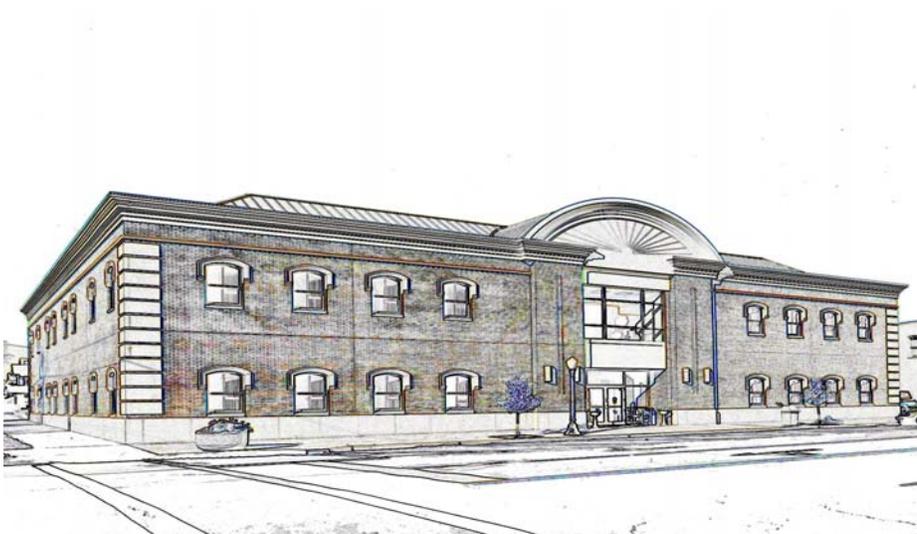
Governmental funds are those through which most governmental functions of the County are paid for. These include:

### General Fund

The General Fund accounts for all revenue and expenditures of the County which are not accounted for in the other funds. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State for educational purposes. A significant part of General Fund revenues is used to maintain and operate the general government, however, a portion is also transferred to other funds principally to fund debt service requirements and capital projects. Expenditures include, among other things, those for general government, education, public safety, and social services.

### Special Revenue Fund

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the resources obtained and used relating to State and Federal Grants, Mental Health and Mental Retardation programs, Sr. Center, 9-1-1, GTMV, and Levy supported funds.



**48 of 50 states  
have function-  
ing county  
governments  
throughout  
the  
United States.**



# Financial Activity of the County

## **COUNTY RESOURCES**

### **PROPERTY AND OTHER TAXES**

are resources which include Sales Tax, Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

### **CHARGES FOR SERVICES**

are the combined resources of various County departments and agencies for fees paid to them by the public.

### **LICENSES AND PERMITS**

are the revenues derived from selling these items.

### **FINES AND FORFEITURES**

are the resources derived from fines levied in the Courts and the monies received from a variety of forfeitures, including seized property.

### **INTERGOVERNMENTAL**

are the combined resources received from other governments in the form of grants, entitlements, shared revenues and pass-through monies administered by the State of Ohio and Federal Government

### **SPECIAL ASSESSMENTS**

are amounts levied on Real Estate Tax bills by the County and other governments for providing improvements.

### **INVESTMENT EARNINGS**

are the earnings of the County Treasurer's investments.

### **OTHER REVENUES**

are those revenues received that do not fit into the other designated categories, such as refunds, sale of personal property, unexpended allowances and unclaimed money.

## **SERVICES PROVIDED**

### **GENERAL GOVERNMENT—LEGISLATIVE & EXECUTIVE AND JUDICIAL**

expenditures are the costs incurred for administrative offices and the costs of administering justice through out the Fulton County Courts.

### **PUBLIC SAFETY**

expenditures reflect the costs of the Sheriff, Coroner, Building Department, Emergency Services and other Public Safety programs.

### **PUBLIC WORKS**

expenditures reflect the costs incurred by the County Engineer.

### **HEALTH**

expenditures reflect the cost to maintain public health.

### **HUMAN SERVICES**

expenditures relate to the costs of the Department of Job & Family Services and other public assistance programs.

### **ECONOMIC DEVELOPMENT**

expenditures represent the economic development of the County, and assistance to economically disadvantaged individuals and businesses.

### **INTERGOVERNMENTAL**

expenditures reflect payments by the County in support of governmental activities administered by other levels of government.

### **CAPITAL OUTLAY**

expenditures are related to the purchase and construction of capital assets.

### **DEBT SERVICE**

expenditures are related to the retiring of the County's debt.

### ***Budgeting Highlights***

The County's budgeting process is prescribed by the Ohio Revised Code (ORC). Essentially the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the ORC.

Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted accordingly.



## Revenues and Expenses in Detail

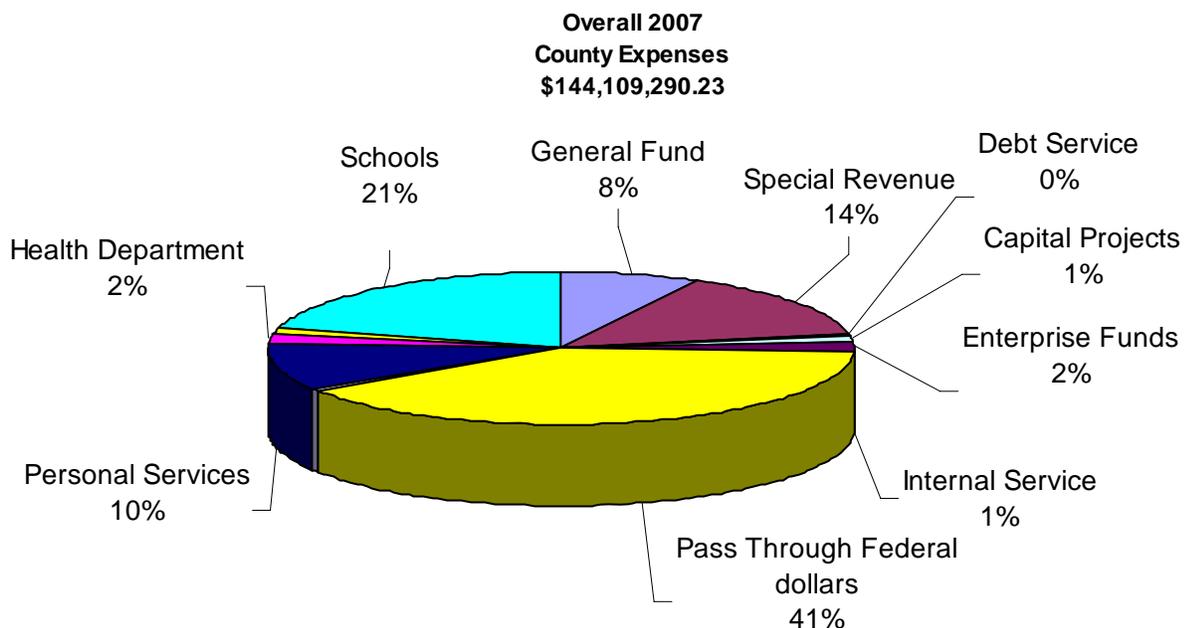
### Where the Money Comes From

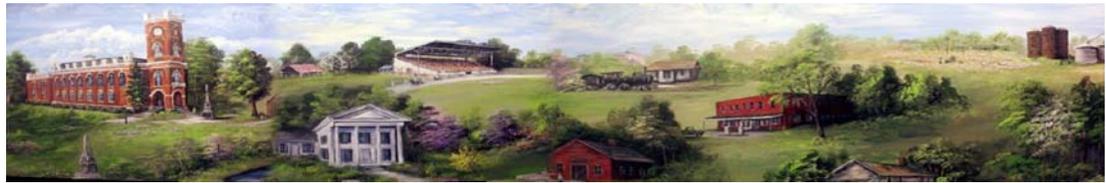
- ➔ Property Tax, Sales Tax , Miscellaneous Reimbursement
- ➔ Fees for Services, Licenses - i.e.. Vendors
- ➔ Judicial Fees, Fines, Grants
- ➔ Investment Income, State & Local Govt. Fund



### Where the Money Goes

Fulton County is a service organization, providing services to its citizens ranging from flu shots to jail beds. As a service organization, the County's number one operating cost is personnel. Personnel costs include salaries, statutory benefits such as PERS and Medicare and other benefits including health, dental and life insurance benefits. Fulton County has worked hard to keep direct personnel costs of compensation flat for years, by maintaining wages or providing cost of living adjustments in the 2-3% range.





As with many governmental entities within the State of Ohio, the County continues to be confronted with declining on-going revenues in 2008 and beyond. Hence, the County needs to maintain its conservative posture to deal with the financial pressures. These pressures could increase with continued job losses, rising health care costs, fluctuating energy costs, unfunded state and federal mandates, unfunded justice and homeland security commitments and increased PERS contributions. A significant part of General Fund revenues are used to maintain and operate the general government. However, a portion is also transferred to other funds principally to fund debt service requirements and capital projects.

Expenditures include, among other things, those for general government, education, public safety, and social services. The budget process supports a conservative approach equal to the last seven years of budget tightening, "We've got to continue to monitor government spending so that we can have meaningful service delivery to maximize the taxpayers dollars for the years to come,"

## **RECEIVABLES**

Receivables at December 31, consisted of taxes, special assessments, accounts (billings for user charged services), interest, and intergovernmental receivables arising from grants, entitlements and shared revenue. All intergovernmental receivables have been classified as "Due From Other Governments" on the basic financial statements. Receivables have been recorded to the extent that they are measurable at December 31, 2006, as well as intended to finance the fiscal operations.

All receivables are expected to be collected within the subsequent year, with the exception of the special assessments which are collected over the life of the assessment.

## **PERMISSIVE SALES AND USE TAX**

In 1972, the County Commissioners by resolution imposed a 0.5% percent tax on all retail sales made in the County, including sales of motor vehicles, and on storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. In 1987, the County Commissioners by resolution increased this tax by 0.5% to provide a total tax of 1.0%. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor 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 the month of collection. The State Auditor then has five days in which to draw the warrant payable to the County. The County has not increased this tax rate for over twenty years.

Proceeds of the sales tax are credited to the general fund and the Motor Vehicle and Gas Tax special revenue fund and amounts that have been collected by the state and are to be received within the available period are accrued as revenue to the extent they are intended to finance the fiscal 2006 operations. Sales tax revenue for 2006 amounted to \$4,082,078 and 2007 was \$4,023, 554.

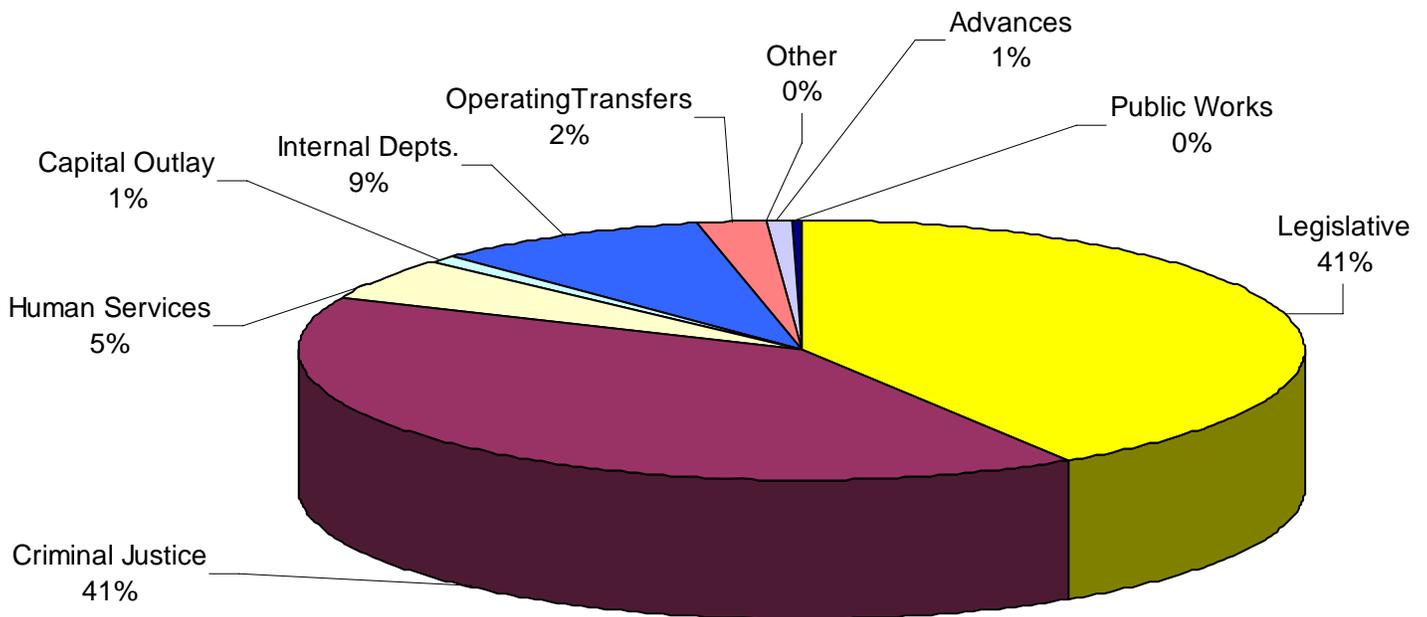


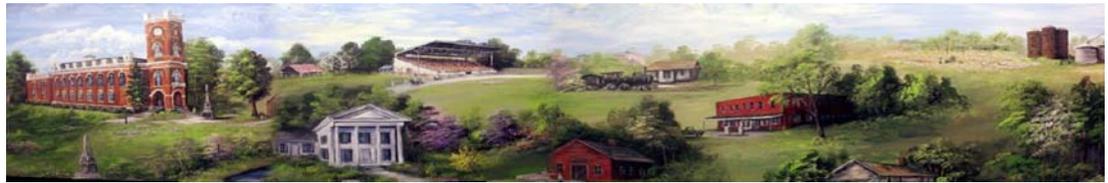
## The Budget at a glance

The budget of the County is organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts. Revenues are primarily derived from general property taxes, local sales taxes, license and permit fees, and revenues received from the State for educational purposes. A significant part of General Fund revenue is used to maintain and operate the general government, however, a portion is also transferred to other funds principally to fund debt service requirements and capital projects. Expenditures include, among other things, those for general government, education, public safety, and social services. Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds account for the resources obtained and used relating to State and Federal Grants, Mental Health and Mental Retardation programs, Sr. Center, 9-1-1, Gasoline Tax & Motor Vehicle Tax, and Levy supported funds.

## General Fund Overview

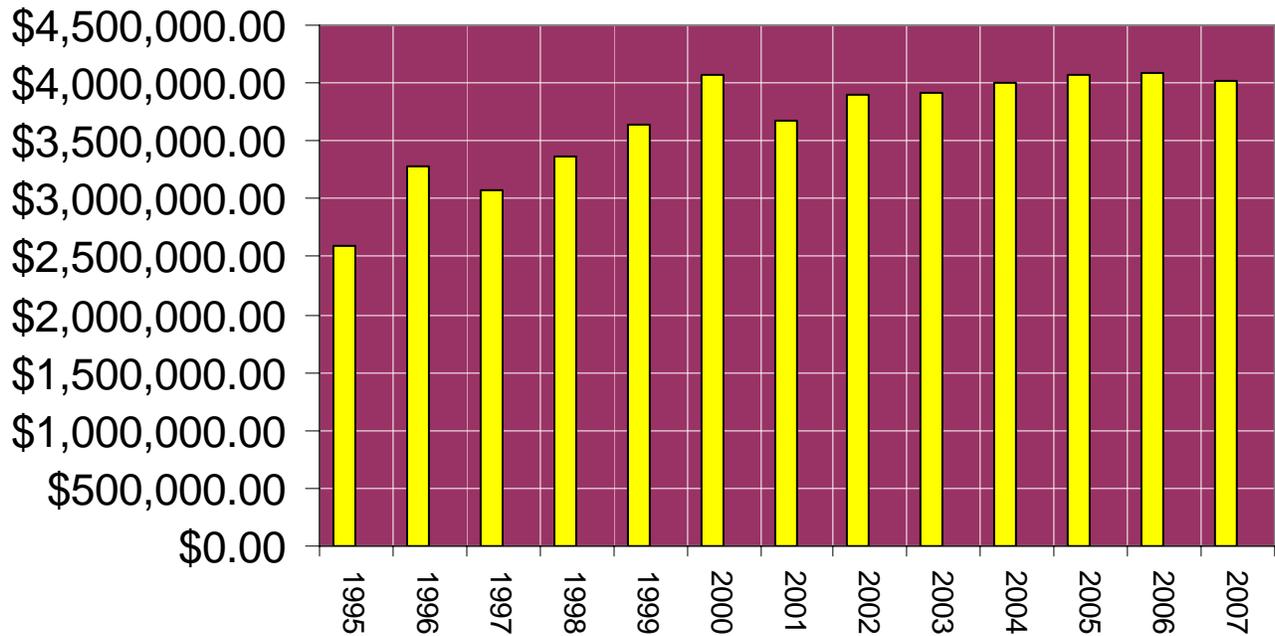
### General Fund \$11,251,237.60 Expense Breakdown



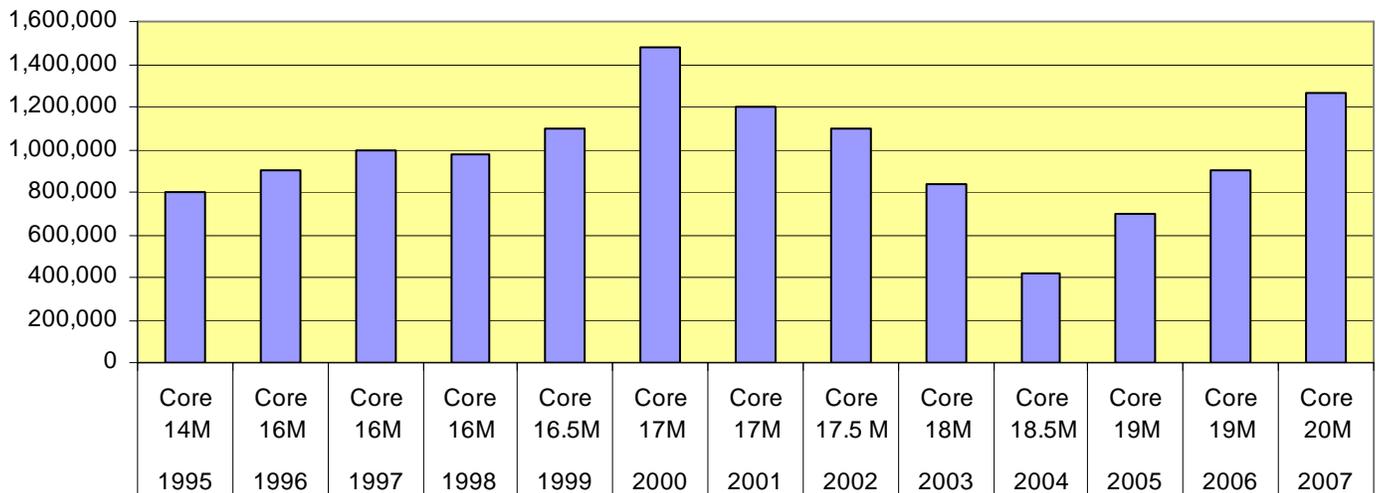


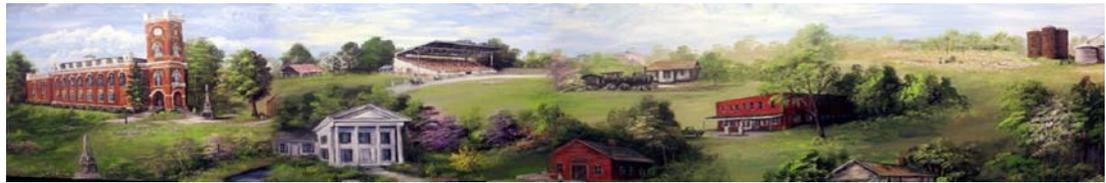
# Investments and Sales Tax Collections

## Sales Tax Collections



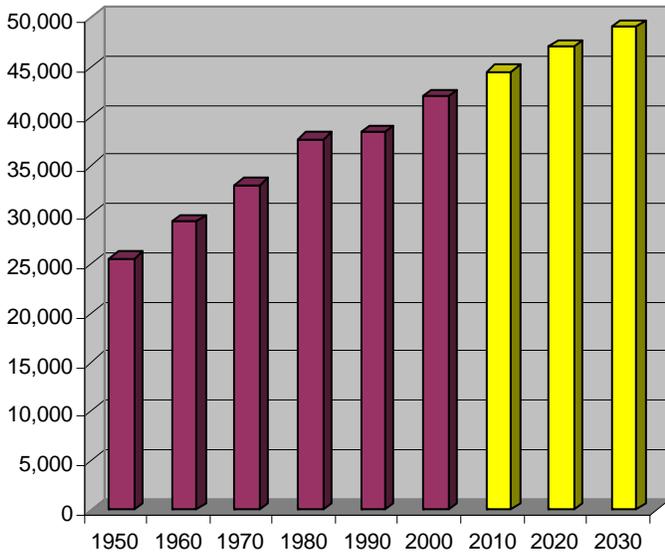
## Fulton County Earned Interest Income



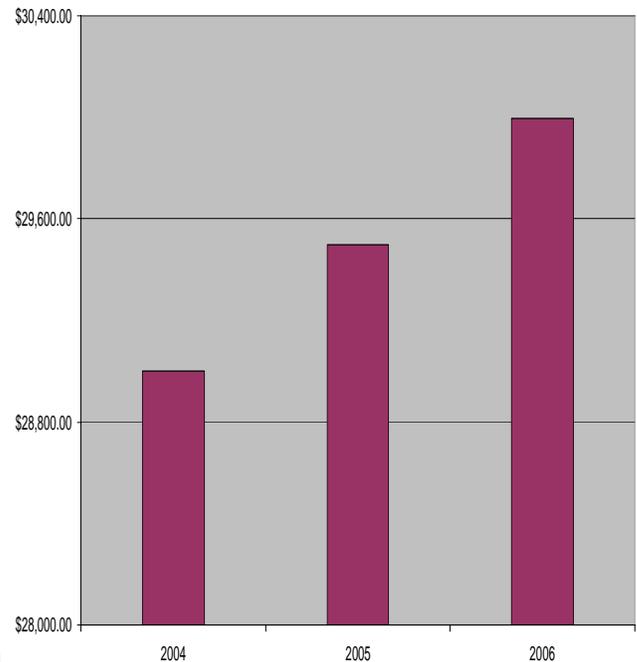


# Fulton County Economic Indicators

**County Population (with projections)**



**Per Capita Income**



**Largest Areas**

**Census 2000**

**Estimate 2006**

Wauseon city	7,091	7,355
Swan Creek twp UB	6,306	6,297
Archbold village	4,290	4,505
Swanton village	3,283	3,513
Delta village	2,930	2,936
Clinton twp UB	2,189	2,217
German twp UB	2,168	2,200
York twp UB	1,788	1,818
Pike twp	1,738	1,711
Fulton twp UB	1,618	1,623

**Education**

Graduation rate	93.3
Public schools	24
Non-public schools	2
Students (Average Daily)	8,706
Student-teacher ratio	17.9
Expenditures per student	\$8,479
Public libraries	6
Teachers (Full Time Equivalent)	547.2

**Taxes**

Taxable value of real property	\$924,252,148
Residential	\$562,010,140
Agriculture	\$90,239,980
Industrial	\$74,623,600
Commercial	\$82,423,990
Mineral	\$110
Ohio income tax liability	\$25,220,558
Average per return	\$1,217.62

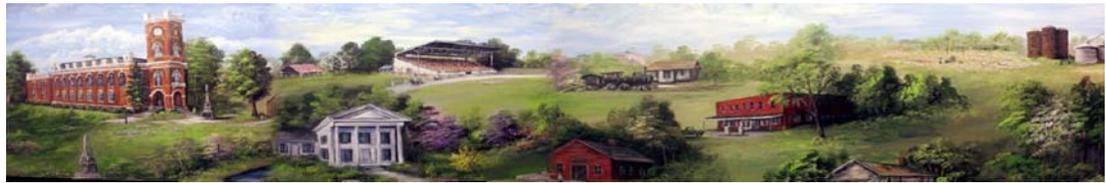
**Travel Time To Work**

**Number Percent**

Workers 16 years and over	20,855	100.00%
Less than 15 minutes	7,868	37.70%
15 to 29 minutes	6,871	32.90%
30 to 44 minutes	3,402	16.30%
45 to 59 minutes	1,277	6.10%
60 minutes or more	784	3.80%
Worked at home	653	3.10%

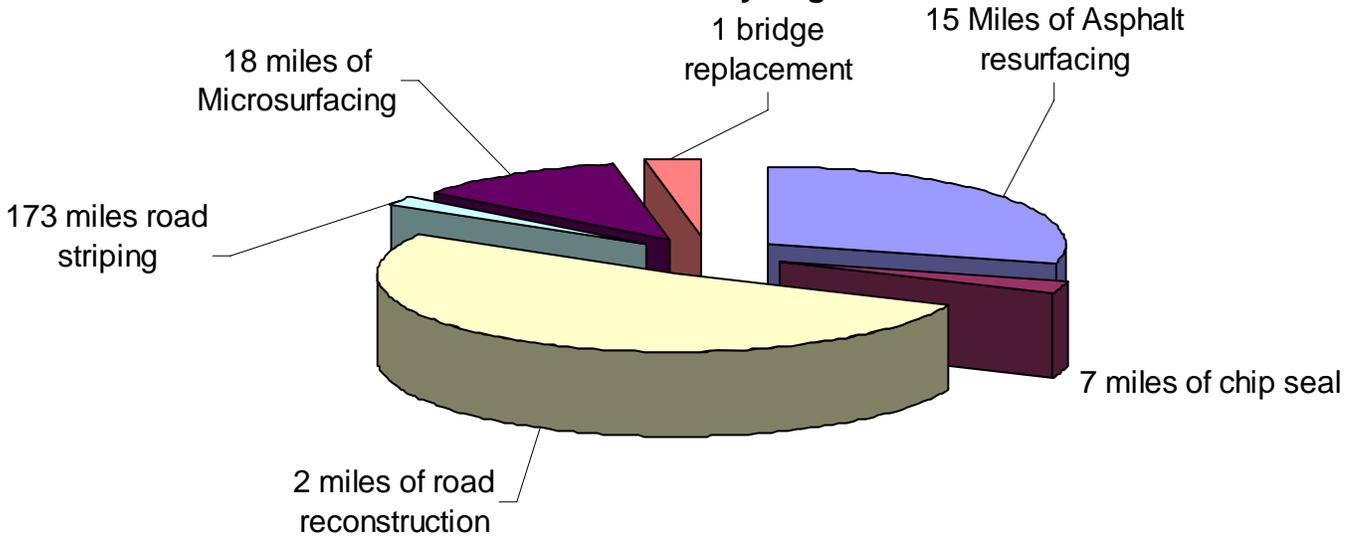
**Mean Travel time**

**21.3 minutes**

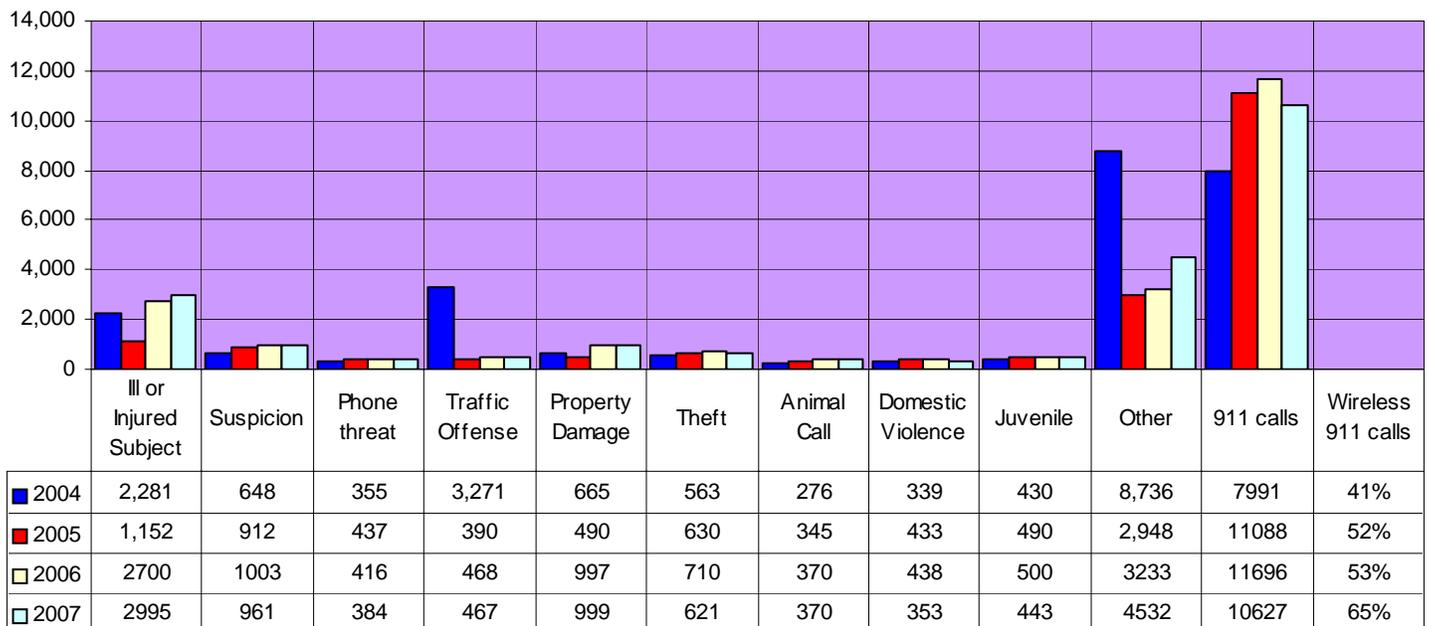


# Fulton County Engineer & Sheriff

## 2007 Construction Projects County Engineer



## 2004 - 2007 Sheriff Calls



## Your Fulton County Elected Officials



Hon. James E. Barber  
Court of Common Pleas



Sandra Barber  
Recorder



Paul Barnaby  
Commissioner



Hon. Michael Bumb  
Probate Court



Dean Genter  
Commissioner



Joe Short  
Commissioner



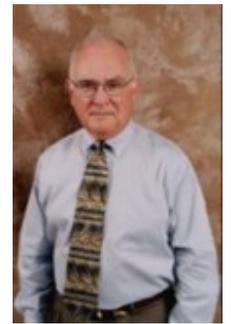
Mary Gype  
Clerk of Courts



Hon. Colin McQuade  
Eastern District



Darrell Merilatt  
Sheriff



Dr. Harry Murtiff  
Coroner



Roger Nagel  
Prosecutor



Frank T. Onweller  
P.E. P.S.  
Engineer



Hon. Jeff Robinson  
Western District Court



Beverly Schlosser  
Treasurer



Nancy Yackee  
Auditor



# Your County Government

Adult Probation  
337-9236

Airport, Fulton County  
335-3993

Auditor  
337-9200

Board of Developmental  
Disabilities  
337-4575

Board of Elections  
335-6841

Bureau of Motor Vehicles  
(Ohio)  
335-8808

Clerk of Courts -- Legal  
337-9230  
-Auto Title  
337-9204

Common Pleas Court  
337-9260

County Commissioners  
337-9255

County Court - Eastern District  
826-5636

County Court - Western District  
337-9212

Dept. of Job & Family Services  
337-0010

Dog Pound  
337-9219

Drivers Examination  
Call 419-385-6479 (Toledo)

Economic Development  
337-9215

EMA/EMS  
337-9207

Engineer  
335-3816

Fairgrounds  
335-6006

GED  
337-9604

GIS - Global Information  
System  
337-9605

Health Department, W.I.C., etc.  
337-0915

Highway Department  
335-7052

Juvenile Probation  
337-9244

Northwest Ohio Educational  
Serv. Ctr.  
335-1070

OSU Extension  
337-9210

Probate Court  
337-9242

Prosecuting Attorney  
337-9240

Recorder  
337-9232

Records Department  
337-9262

Recycling & Solid Waste  
337-9250

Regional Planning Commission  
337-9214

Sanitary Engineer  
337-9263

Senior Center  
337-9299

Sheriff's Department  
335-4010

Soil & Water Conservation  
Dist.  
337-9217

Transfer Station (Solid Waste)  
337-9250

Treasurer  
337-9252

United Way of Fulton County  
337-9606

Veterans Service Office  
337-9266

Workforce Development  
337-9215

*\*Note: ZipCode for Wauseon is 43567. Phone prefix for all numbers is 419. List includes offices that are not actually "county" offices.*

For E-mail addresses, refer to  
**[www.fultoncountyoh.com](http://www.fultoncountyoh.com)** to  
look up by department if  
available