

POPULAR ANNUAL  
FINANCIAL REPORT



**GREENE COUNTY**  
*Ohio*

— Year Ended December 31, 2015 —

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### Letter to the Citizens of Greene County



I am pleased to present the Greene County Popular Annual Financial Report (PAFR) for the year ended December 31, 2015. As the chief fiscal officer for Greene County, I believe that meaningful financial reporting to the citizens of Greene County is essential to instill public confidence and to maintain public accountability. A major part of this effort is preparing the PAFR. The PAFR is designed to present the information regarding the financial condition of the County in a user friendly format, so that non-financial professionals can gain a better understanding of the finances and operations of the County.

The PAFR is intended to be a supplement to the Comprehensive Annual Financial Report (CAFR), not a replacement. The PAFR is not prepared in accordance with Generally Accepted Accounting Principles (GAAP), in that it does not include disclosures which are required by GAAP. Much of the information in the PAFR comes directly from the CAFR, but is presented in a more consolidated format to allow for easier understandability. The PAFR has not been audited. Conversely, the CAFR was audited by Clark

Schaefer Hackett, and independent public accounting firm, and received an unmodified opinion for 2015. The CAFR is intended for use by financial professionals. It consists of more than 170 pages and contains all disclosures and statements required by GAAP. If you would like a copy of the CAFR, it can be obtained from the County Auditor's Office or by going to the County's web site at [www.co.greene.oh.us/auditor](http://www.co.greene.oh.us/auditor).

The objective of the PAFR is to provide answers to some of the questions most frequently asked by taxpayers. The PAFR provides insight into where the County receives its funding, how tax dollars are being spent, and local economic and demographic information.

I would like to thank all the individuals who made this PAFR possible and to the citizens of Greene County for their continued support. Without the support of my staff, fellow elected officials and citizens of the County, this report would not have been possible. I hope you find the PAFR both interesting and informative. Your questions and comments are welcomed.

Sincerely,

*David A. Graham*

David A. Graham  
Greene County Auditor

## GREENE COUNTY'S ELECTED OFFICIALS

County government in Ohio serves as an administrative agent of the state government and only has those powers specifically granted to them by the state legislature. The structure of county government is similar to that of both the federal and state in that there is a legislative, executive and judicial branch. Below is a list of elected officials and their primary functions:

<b>The Legislative Branch</b>			
	<p>Commissioners:</p> <p>Tom Koogler, Alan Anderson, and Bob Glaser</p>	<p>937-562-5006</p>	<p>The Board of County Commissioners serve as the legislative arm of county government. The commission is the appropriating and taxing authority for the County. The commission establishes the budget for all county departments. The commission is directly responsible for managing numerous county departments including Sanitary Engineering (water and sewer) and Job and Family Services.</p>

**The Executive Branch**—unlike the legislative branch, the executive branch consists of several elected officials each with its own area of responsibility and expertise. They are:

							
David Graham	Terri Mazur	Kevin Sharrett, MD	Robert Geyer, PE, PS	Stephen Haller	Eric Sears	Gene Fischer	Dick Gould, CPA
Auditor	Clerk of Courts	Coroner	Engineer	Prosecutor	Recorder	Sheriff	Treasurer
Chief fiscal officer and property tax assessor for the county	Maintains dockets and collects and accounts for money related to all county court cases	Responsible for investigating deaths	Maintains county roads and bridges, Approves legal description for transferred properties	Investigates and prosecutes criminal cases, serves as legal counsel for the county	Maintains property records of all land including ownership and liens	Provides Police protection and operates the county jail	Manages cash and investments for the County and collects property taxes
937-562-5065	937-562-5290	937-562-5050	937-562-7500	937-562-5250	937-562-5270	937-562-4800	937-562-5017

**The Judicial Branch**—is made up of judges from various statutorily mandated functions are as follows:

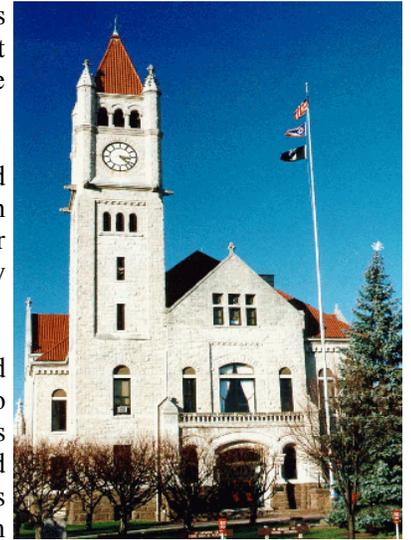
				
Judge Stephen Wolaver	Judge Michael Buckwalter	Judge Steven Hurley	Judge Adolfo Tornichio	Judge Thomas O'Diam
General Division	General Division	Domestic Relations Court	Juvenile Court	Probate Court
Presides over criminal and civil court cases		Presides over divorce, separation and child custody cases	Presides over juvenile cases, operates the juvenile detention and rehabilitation facility	Presides over probate cases and issues marriage licenses
937-562-5218	937-562-5217	937-562-6249	937-562-4000	937-562-5280

## GREENE COUNTY'S HISTORY AND ECONOMIC OUTLOOK

Greene County is named for Revolutionary War Hero General Nathaniel Greene and was established in March 1803 by the Ohio General Assembly. Currently, the sixteenth largest county in Ohio, Greene County covers an area of 421 square miles which includes twelve townships, seven cities and six villages.

Greene County's economic stability and strong fiscal management during 2015 has positioned the County to grow quickly as the economy continues to recover. Conveniently located between the Cincinnati, Columbus and Dayton corridor, the county has prime available land ready for development along with a highly educated and skilled work force which will allow the county to take advantage of emerging opportunities.

The economic outlook for Greene County is bright as the county's current financial position and demographic make-up all indicate an improving economic outlook. The county was able to improve its economic position during the recession due to a number of factors such as expansion by the county's largest employer, Wright Patterson Air Force Base, which provided stability during a difficult job market. In addition, the county made significant reductions in its expenditures allowing its cash balance to grow while revenues were declining which resulted in more efficient government operations.



Greene County Courthouse

The real estate market in Greene County also appears to be improving as new construction in 2015 reached levels not seen since before the recession. Sales tax revenue also increased by 8% in 2015 after a 7% gain in 2014. In addition, population within the county continues to grow while surrounding counties experience a decline.



One of four covered bridges remaining in Greene County

The diverse nature of Greene County has helped provide economic stability as the western portion of the county has continued its strong commercial and residential base whereas the eastern portion of the county remains rooted in agriculture. The county is made up of nearly 244,000 acres of which 177,000 still remain tied to agriculture. This unique mixture of industry and agriculture has served Greene County well during these tough economic times.



Greene County's Bicentennial Barn

Educational opportunities abound in Greene County as few other counties in Ohio are able to offer similar choices to their citizens. Wright State University, Cedarville University, Central State University, Wilberforce University, Park College, Clark State Community College, Antioch College and the Greene County Career Center all provide a large number of opportunities for individuals to improve themselves through higher education. There is also strong support for local schools within the county as several local school districts have recently constructed new facilities to provide students a modern study environment.

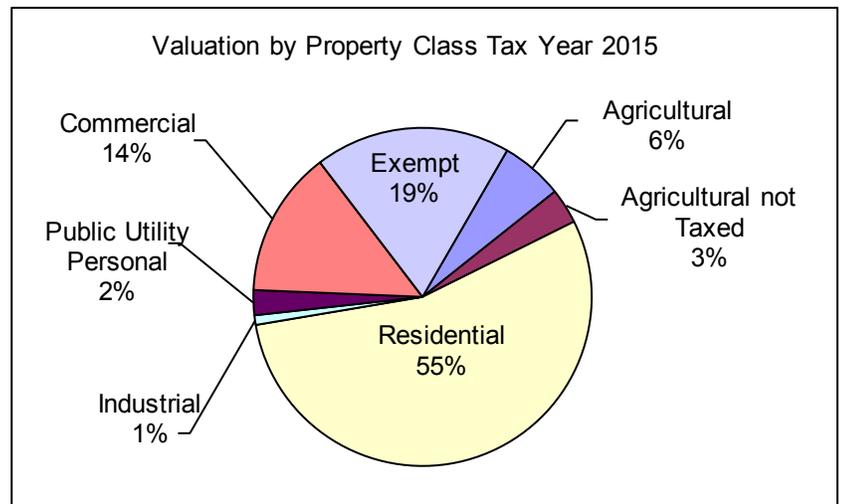
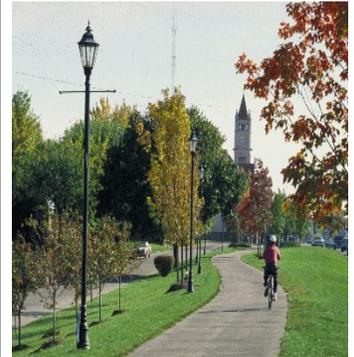
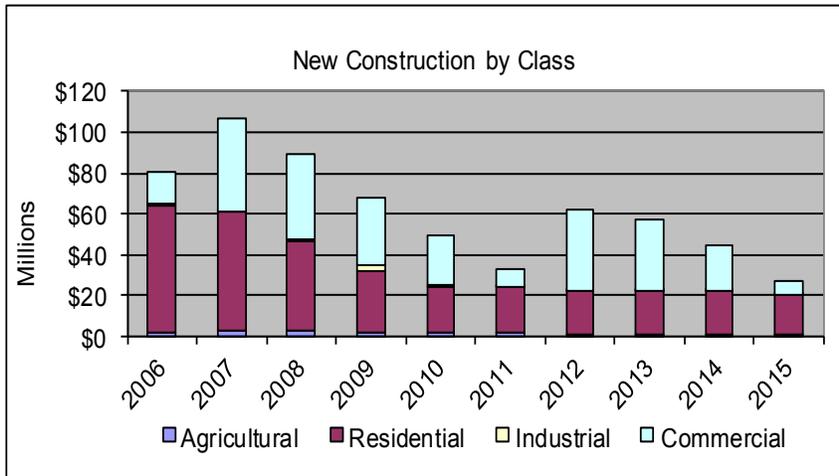
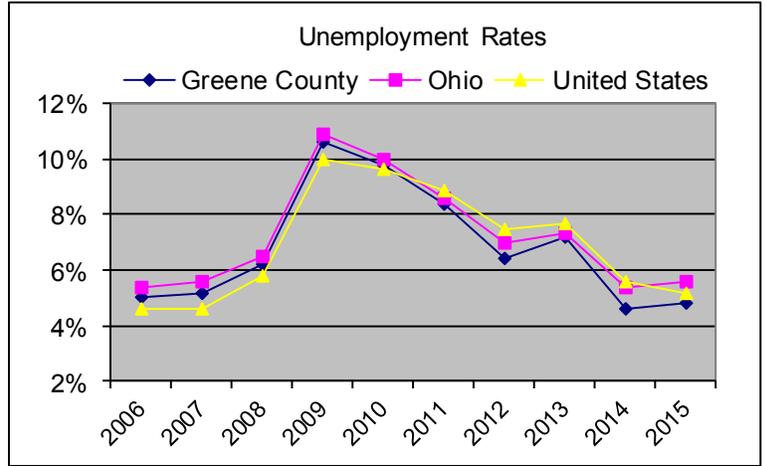
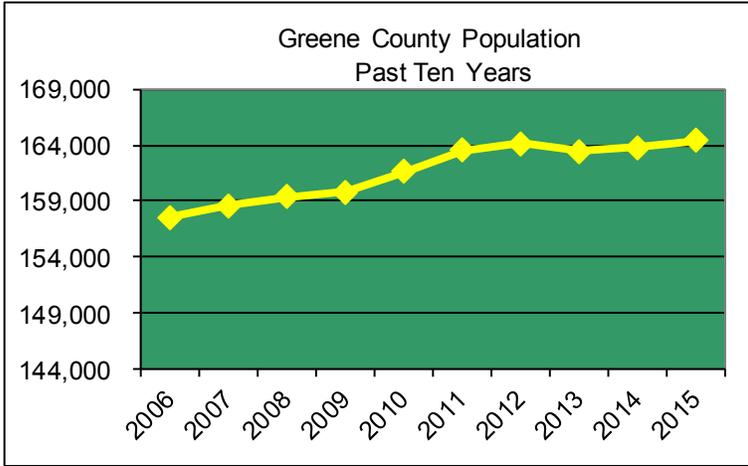
Wright-Patterson Air Force Base (WPAFB) remains the largest single-site employer in Ohio employing over 27,000 military and civilian workers. It is one of the largest, most diverse and organizationally complex installations within the military with more than 60 units that support varying missions such as materials acquisition, logistics management, research and development, advanced education, flight operations and more. The varying missions at WPAFB require a demand for highly technical workers and are fulfilled by the highly trained professionals available through the various colleges and universities throughout the county. The wide number of missions at WPAFB has provided abundant opportunities for local high tech contractors to support many of the projects underway there. Because of this, Greene County and the entire Miami Valley region is highly dependent on the jobs that WPAFB provides.



National Museum of the United States Air Force

Greene County affords its residents many cultural and recreational options. Many of the County's cities and villages have local festivals and parades throughout the year. Major tourist attractions include Wilberforce's National Afro-American Museum and the National Museum of the United States Air Force. Outdoor recreation opportunities include miles of bike paths connecting to regional trails. The County also has numerous parks which provide hiking opportunities in a variety of settings as well as sky diving and canoeing. National music and entertainment acts perform regularly at the Nutter Center on the campus of Wright State University and racing enthusiasts can watch motor sports at Kil-Kare Speedway. Commercial developments in the county give citizens a wide range of dining and shopping choices.

Below is some of the more significant demographic information for Greene County:



## UNAUDITED GOVERNMENTAL FUNDS CONDENSED FINANCIAL INFORMATION

The tables below provide a summary of the financial activity for calendar years 2015 and 2014 and the County's financial position as of December 31, 2015 and 2014. These statements include only activity related to the County's governmental activities, which is where most County operations are reported. Information related to the County's business-type activities (water and sewer funds) can be found on page 11 of this document. These statements are based on the information contained in the County's CAFR, but have been consolidated to enhance their understandability. Individuals wanting more detailed information, including all required disclosures; should refer to the County's CAFR which is available on the County's web site.

### RESULTS OF THE COUNTY'S OPERATIONS

The financial operations of the County represent the operating revenues and expenses for the County's governmental activities. Program revenues are receipts associated with a specific function of the government and are used to offset the expenses of that function. General revenues include all tax revenues, whether voted for a specific purpose or not, and monies received by the County which can be used at the County's discretion. Further analysis of the revenues and expenses is provided on pages 6 through 11 of this document.

	<u>2015</u>	<u>2014</u>
<b>Revenues:</b>		
<u>Program Revenues:</u>		
Charges for Services.....	\$ 18,558,667	\$ 18,463,602
Operating Grants.....	30,105,925	31,193,575
Capital Grants.....	1,277,792	869,430
<u>General Revenues:</u>		
Taxes.....	64,946,981	61,221,579
Unrestricted Grants.....	4,571,615	5,552,659
Investment Earnings.....	1,022,404	1,429,891
Other Revenue .....	<u>1,172,189</u>	<u>525,871</u>
Total Revenues.....	<u>121,655,573</u>	<u>119,256,607</u>
<b>Expenses:</b>		
Legislative & Executive.....	16,708,608	16,179,840
Judicial.....	8,071,770	7,996,955
Public Safety.....	20,907,748	21,191,299
Public Works.....	8,564,111	9,671,896
Health.....	25,928,609	26,179,437
Human Services.....	26,875,768	25,424,076
Conservation & Recreation..	3,033,427	3,167,588
Economic Development.....	1,678,489	1,762,988
Interest & Fiscal Charges.....	940,352	1,057,845
Transfers.....	<u>19,266</u>	<u>18,489</u>
Total Expenses.....	<u>112,728,148</u>	<u>112,650,413</u>
<b>Revenues Over Expenses</b>	<u>\$ 8,927,425</u>	<u>\$ 6,606,194</u>

	<u>2015</u>	<u>2014</u>
<b>Financial Benefits:</b>		
Cash & Investments.....	\$ 104,225,606	\$ 93,795,735
Receivables.....	17,556,679	16,248,409
Capital Assets.....	<u>163,063,446</u>	<u>163,804,337</u>
Total Financial Benefits...	284,845,731	273,848,481
<b>Financial Burdens:</b>		
Owed to Vendors.....	9,074,784	4,605,856
Owed to Employees.....	3,357,510	3,823,272
Other Liabilities.....	73,576	84,494
Short-Term Debt.....	1,797,006	1,769,708
Long-Term Debt.....	26,247,605	27,579,338
Net Pension Liability.....	<u>35,772,347</u>	<u>36,390,335</u>
Total Financial Burdens...	<u>76,322,828</u>	<u>74,253,003</u>
<b>Financial Benefits Over Financial Burdens.....</b>	<u>\$ 208,522,903</u>	<u>\$ 199,595,478</u>

The Statement of Position is similar to a balance sheet where financial benefits represent the assets of the County and financial burdens represent the liabilities. The financial benefits include: cash and investments, which is made up of deposits in bank accounts, cash on hand and monies invested by the County Treasurer; receivables are amounts owed to the County and include property taxes receivable and amounts due from other governments; capital assets include land, buildings, equipment and infrastructure (roads and bridges) owned by the County.

The financial burdens are made up of amounts owed to vendors and employees, including employees pay which has been earned, but unpaid at the end of the year and amounts due for goods or services received but unpaid at the end of the year. These amounts will generally be paid shortly after year end and are the result of a timing difference. Short-term debt, which represents debt issues and payments on long-term that mature in less than one year. Long-term debt, which is issued primarily to finance large construction projects (amounts due in more than one year). Information about the County debt can be found on page 12 of this document. Net pension liability represents an estimate of the County's share of employees future pension payments in the event that the Ohio Public Employees Retirement System would not be able to fulfill the pension obligations.

## ANALYSIS OF REVENUES

The County has several sources of revenue from which it can fund its activities. The General Fund is the primary operating fund of the County and its resources can be used for any purpose. The General Fund's largest source of revenue is taxes, the vast majority of which is derived from a retail sales tax. Sales tax provides the General fund with nearly one half of its total revenue. All taxes compose more than 70% of the resources in the general fund.

Within governmental funds, which includes the General Fund, taxes are still the primary revenue source. However intergovernmental revenues become a more significant source of revenues, accounting for 28% of all such governmental funds revenues. This is the result of the County receiving numerous grants which are generally restricted to a specific purpose. Real estate taxes rise as a percentage of all tax revenue with the inclusion of levies assessed to fund specific County activities. These monies are not included in the General Fund because their use is restricted.

The charts below do not include proceeds from the issuance of debt, since debt activity is presented later in this document. Transfers are also excluded from these charts since they represent a movement of resources between activities of the County. The County's Water and Sewer Funds are considered business-type operations and are not included in governmental activities. Information on the County's Water and Sewer Funds can be found on page 11 of this report. Below you can see revenues by major category.

**Taxes** - Sales tax, real estate tax, manufactured home tax and hotel/motel lodging tax;

**Charges for Services** - Payments received directly by the County for services performed;

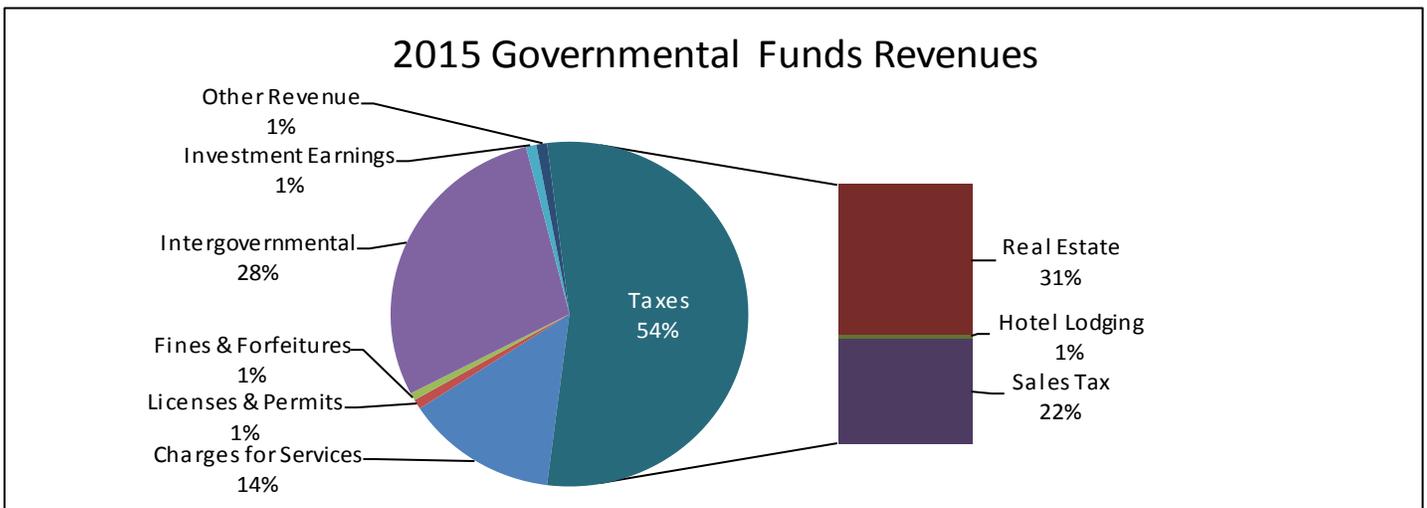
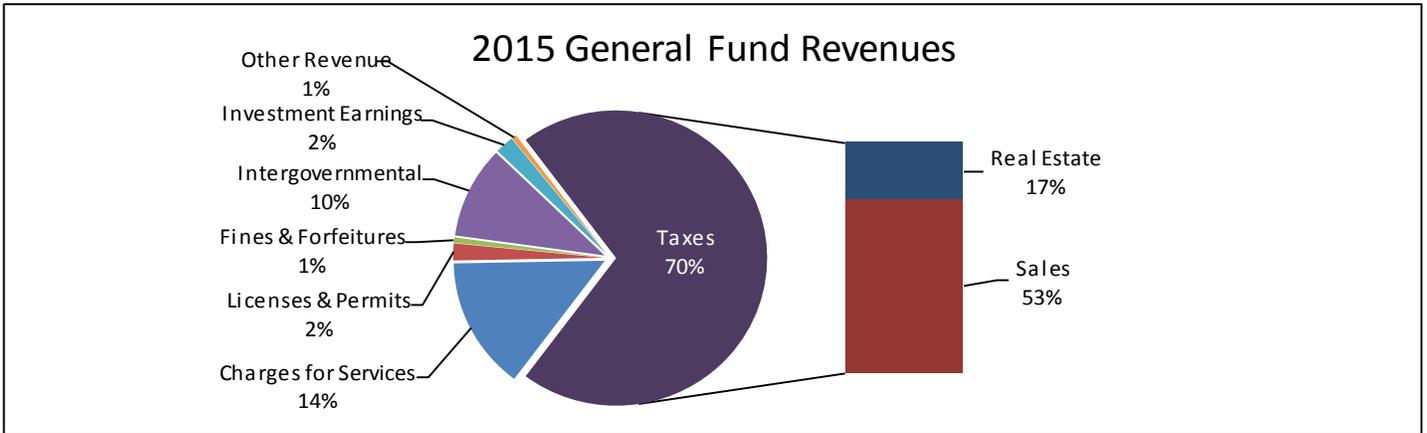
**Licenses and Permits** - Monies paid to the County for the authority to conduct certain activities;

**Intergovernmental Revenues** - Monies received from other political entities, usually grants from State and Federal sources;

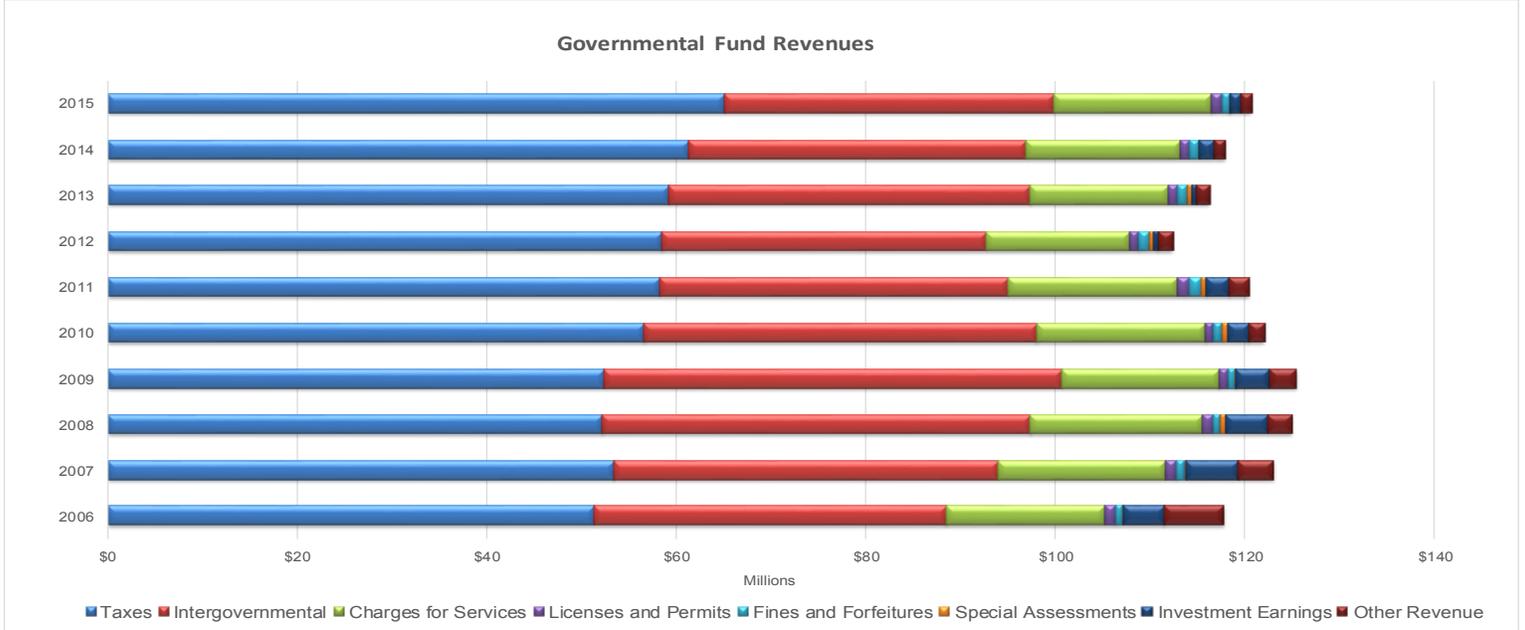
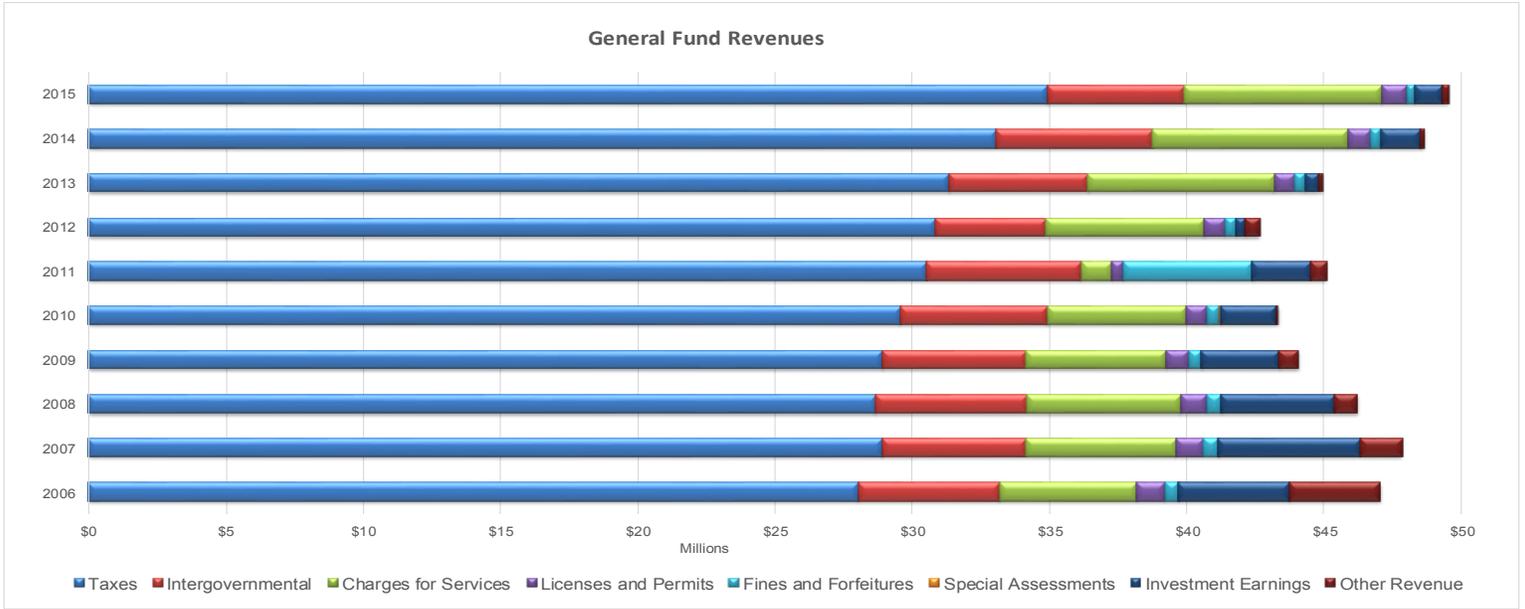
**Fines and Forfeitures** - Penalties imposed for failure to comply with the laws of the State of Ohio;

**Investment Earnings** - Monies received as earnings on investments;

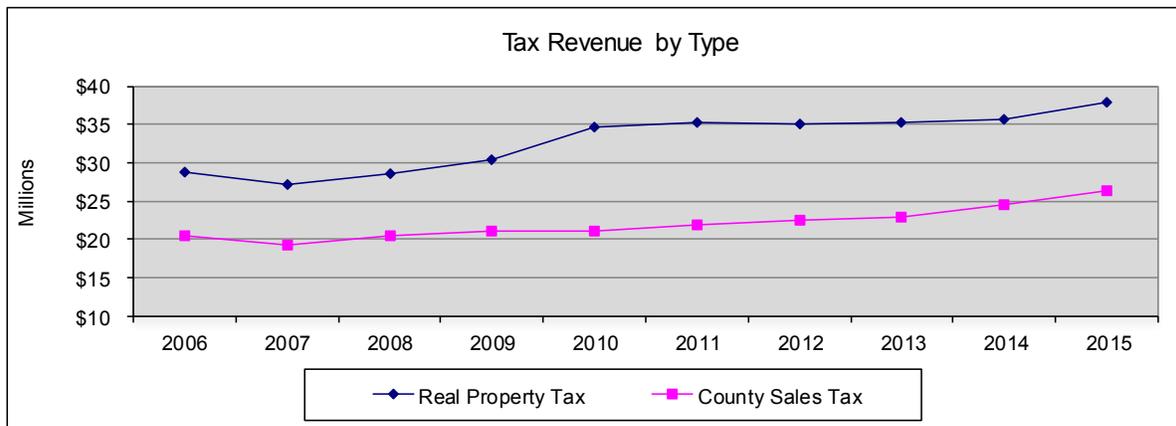
**Other** - All other revenue sources not readily fit into one of the previously listed categories and categories that amount to less than 1% of total revenues, including special assessments.



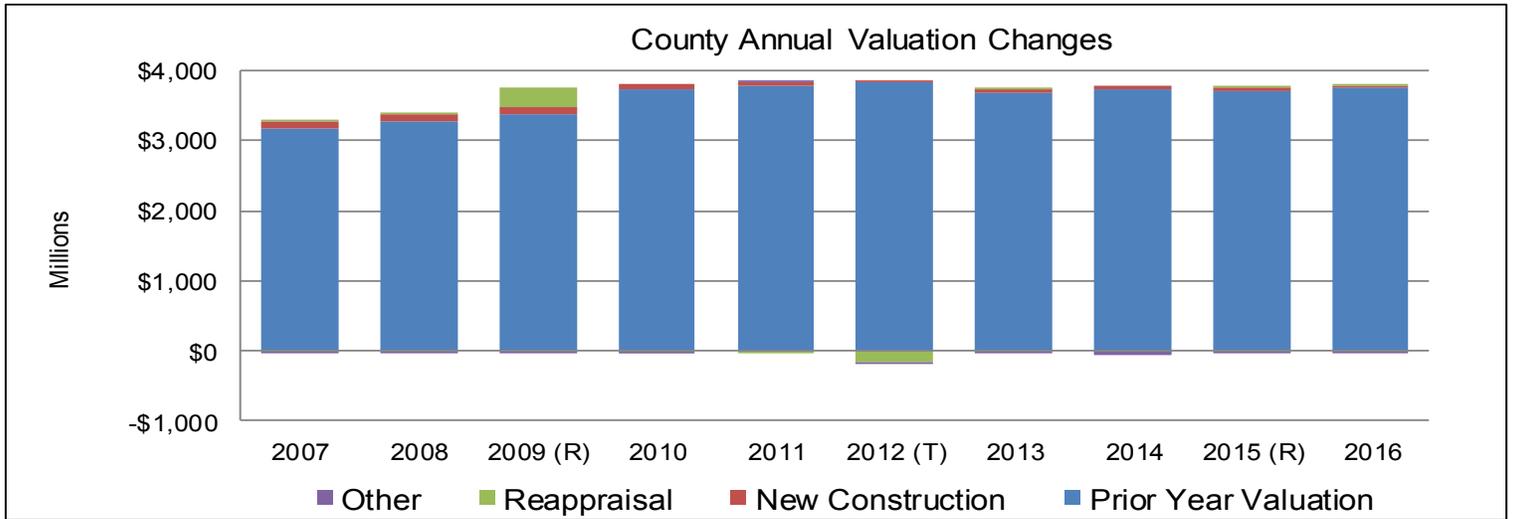
The following tables show the County's General Fund and Governmental Funds revenues for the years indicated. These tables display which revenue sources primarily finance the County's daily operations and also provide a historical perspective on the growth of revenue by source.



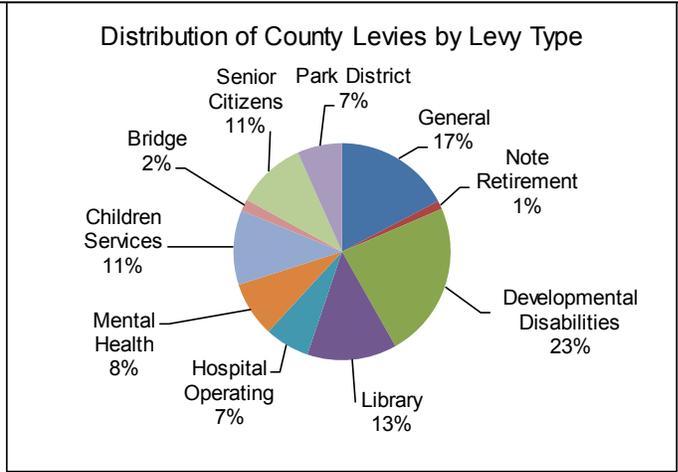
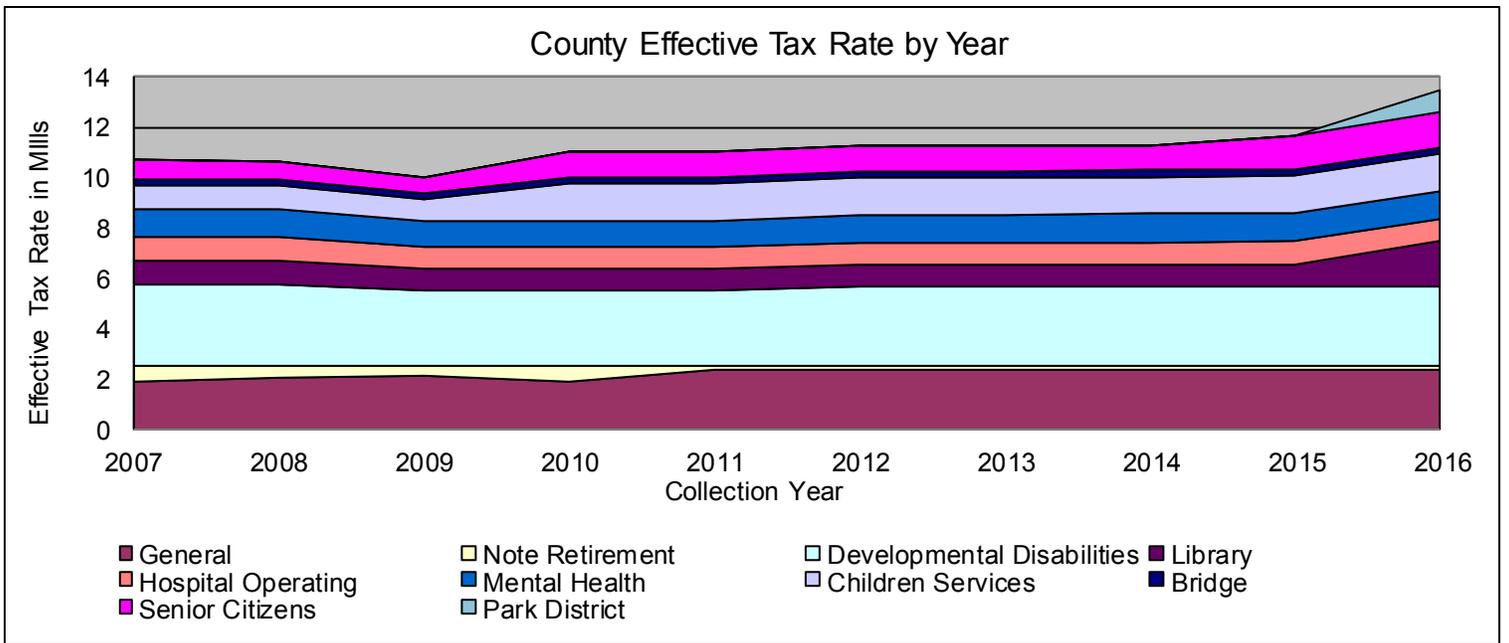
The chart below shows the changes in the County's sales and real property tax revenues over the past ten years. The County levies a one percent sales tax rate and can increase it an additional one-half percent under Ohio law. Changes in real property tax revenue will be discussed on the next page.



Property taxes are the product of two factors, property value and tax rate. The table directly below shows the assessed land value of each of the past ten years and the components of the year-to-year change. The amounts labeled reappraisal are changes in market value of existing properties. New construction represents newly built properties that are added to the County's valuation. Years with an (R) designate the reappraisal conducted every six years and (T) the triennial update conducted at the midpoint of a reappraisal cycle.



The second factor effecting taxes is the tax rate. Generally speaking, the tax rate can only be changed by a vote of the people. The chart below shows the effective tax rate (this rate is adjusted for reappraisal changes for most levy types so that changes in value do not necessarily result in changes to tax revenues) by year for each type of County levy.



## ANALYSIS OF SPENDING

The County tracks expenditures predominately on three levels: by fund, by department or function, and by object. To get information on a fund level presentation, you will need to review the County's CAFR. The graph below shows the County's expenditures by object which allows you to see the type of expenditures being made by the County. As would be expected, a large portion of the County's expenditures relate to employee salaries and benefits. The primary expenditure objects are:

**Personal Services** - includes money paid to or on behalf of County employees including salaries, retirement contributions, and the employer's share of health insurance.

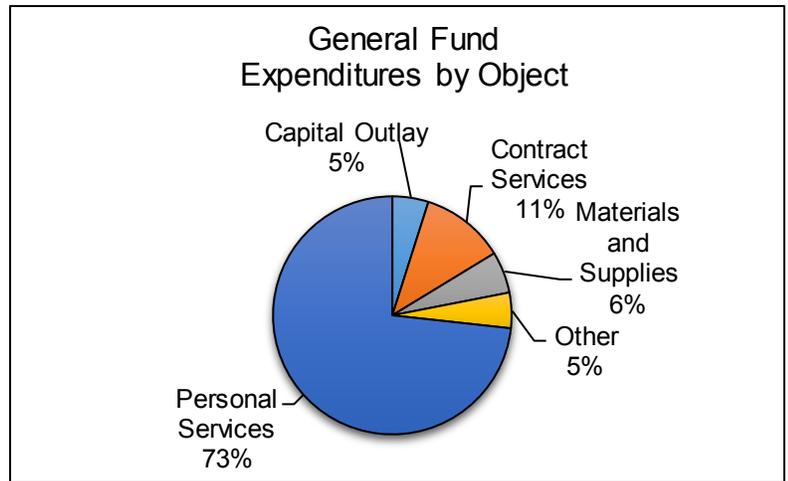
**Materials and Supplies** - monies paid to outside vendors for items necessary to run daily operations such as paper and other office essentials.

**Contract Services** - consists of payments made to vendors based on contracts to provide goods or services.

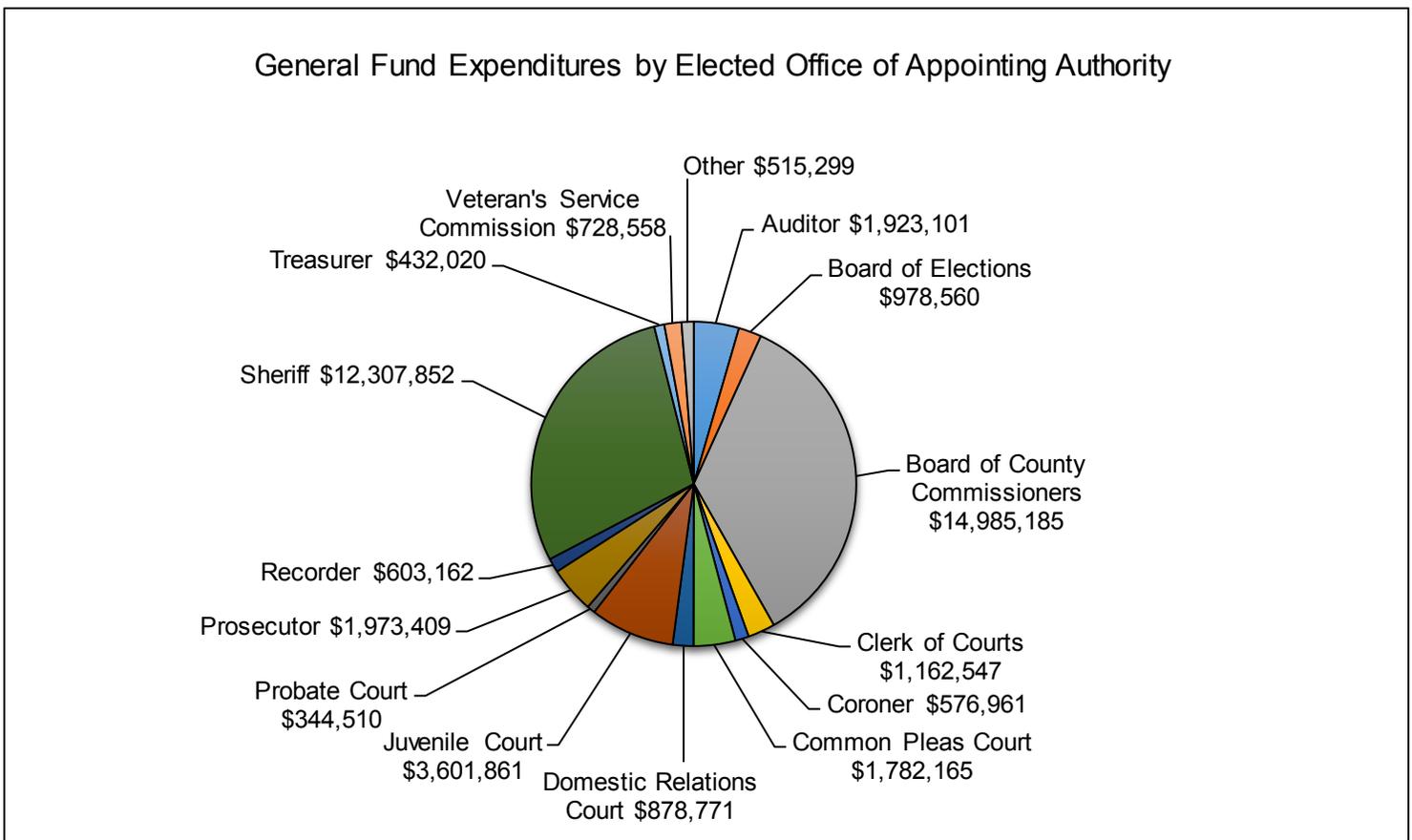
**Capital Outlay** - expenditures made to purchase equipment which will be used in future years. Examples include vehicles, building improvements and computer equipment.

**Debt Service** - expenditures made to retire the principal and interest on debt obligations.

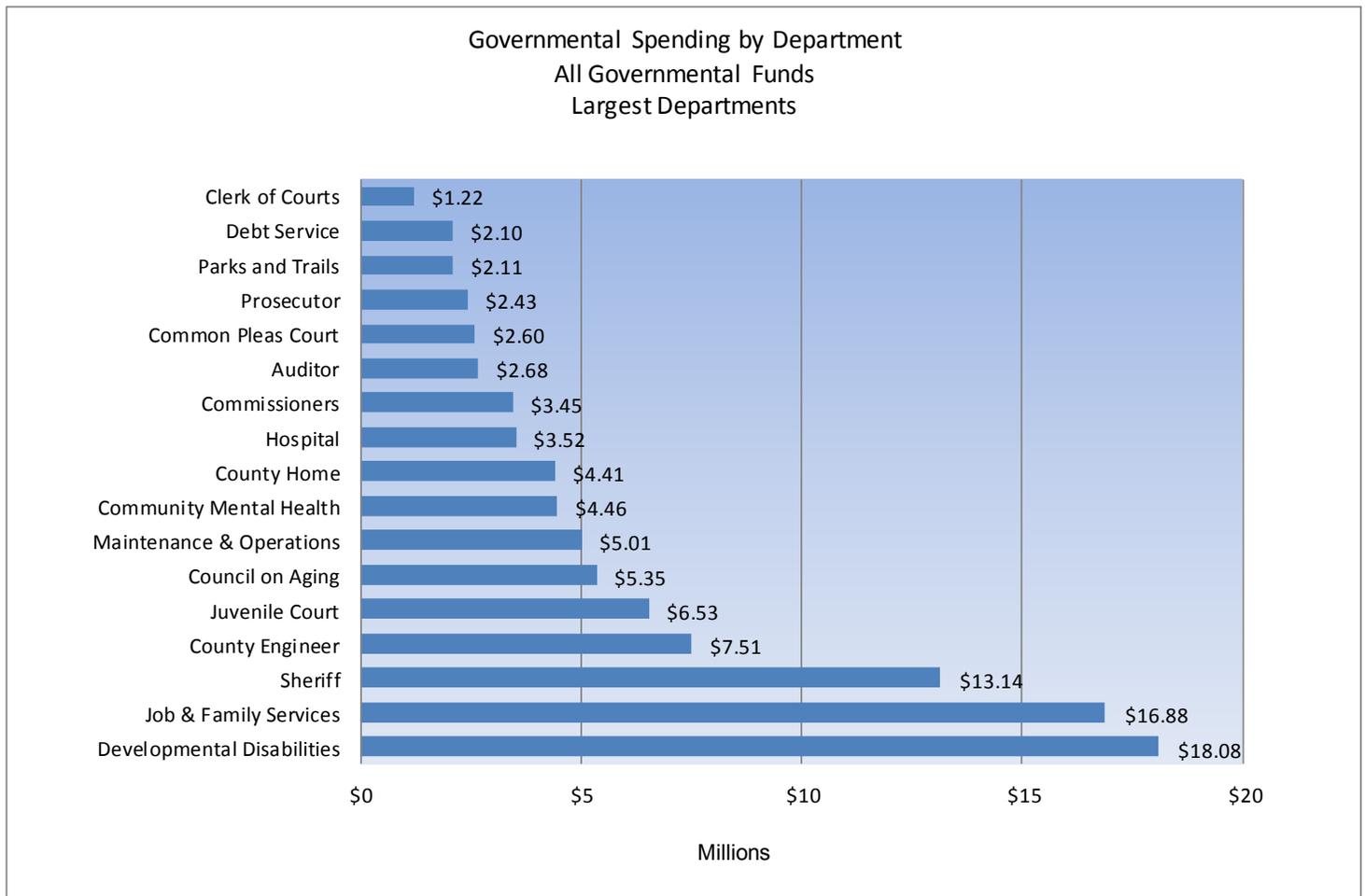
**Other** - any expenditures which did not readily fit into one of the previously listed categories.



The following chart reflects General Fund expenditures by elected office or appointing authority. It is important to remember, each elected office may have multiple responsibilities within the General Fund, such as the Board of County Commissioners is responsible for building maintenance, parks and recreation, department of development, building regulations, etc. It is equally important to remember some elected offices have specific revenue sources accounted for outside the General Fund for them to provide services. For example, the County Engineer, who is responsible for the maintenance of the County's roads and bridges, has a separate fund established for a property tax levy and revenues from the state which are used to fulfill these responsibilities.



The following graph reflects Governmental Funds expenditures for the 20 largest departments so you can see not only what General Fund expenditures are being made, but what services cost the most money to provide. The graph below includes the Council on Aging, Community Mental Health, and the Hospital, where taxes are levied by the County, but the proceeds of the tax levies are passed through to a separate organization who ultimately provides the service.



The graphs on the following page show the County's expenditures by function. A brief description of the various functions follow:

**Legislative & Executive** - includes the general administrative functions of the County including such departments as the Commissioners, Auditor, Treasurer, Prosecutor and certain departments under the Commissioners.

**Judicial** - includes all costs associated with operating the various courts which are mandated by the State.

**Public Safety** - provides for the protection of citizens, operation of detention facilities and investigation of crimes.

**Public Works** - expenditures provide for the maintenance and construction of County roads and bridges.

**Health** - provides services to address the community's health issues and provides services for the treatment of eligible individuals.

**Human Services** - provides financial and medical services to those in need as well as job training for the unemployed.

**Conservation and Recreation** - supports the County recreation and art programs, including park maintenance.

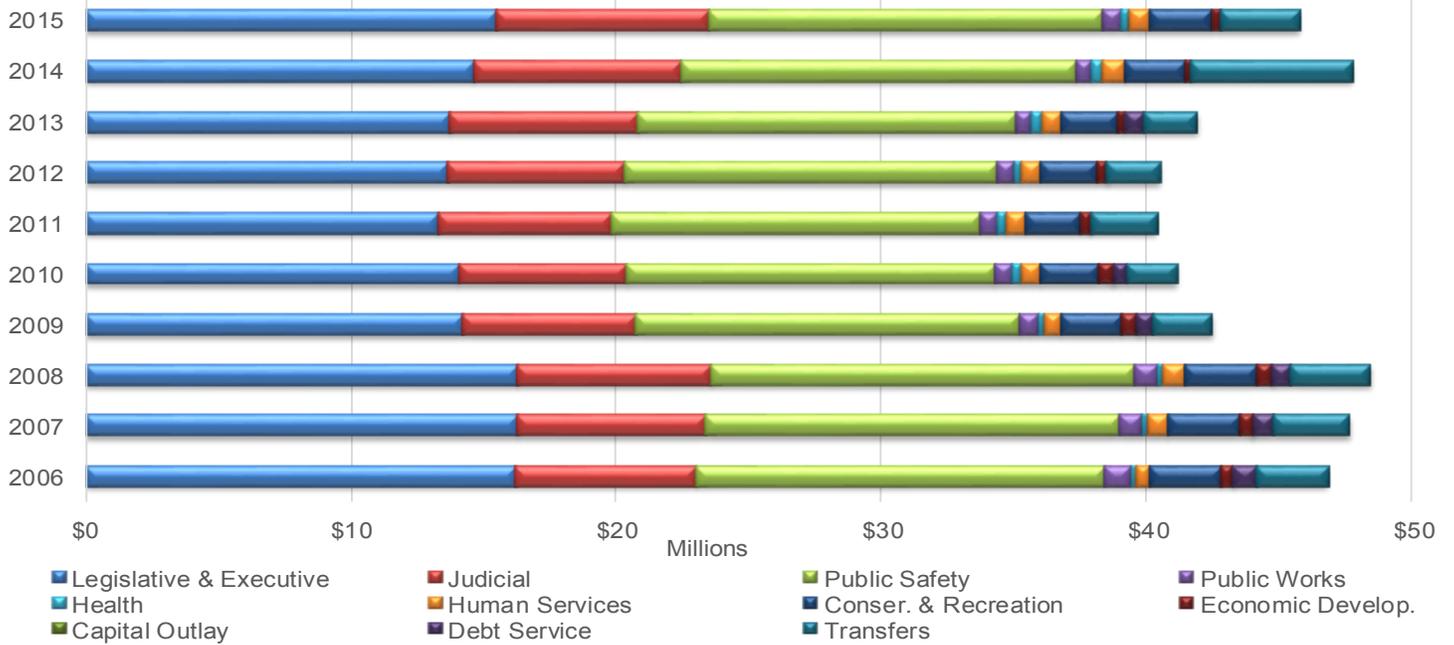
**Economic Development** - supports and studies development opportunities in the County.

**Capital Outlay** - expenditures for construction or acquisition of capital assets.

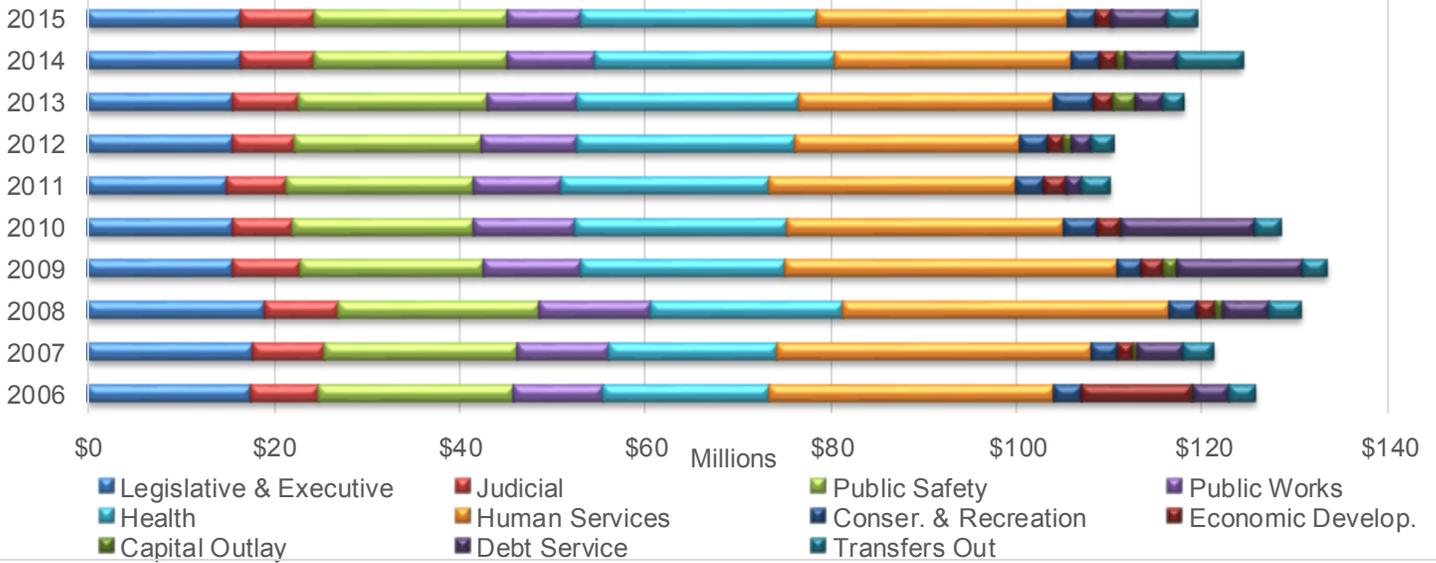
**Debt Service** - payments to retire the principal and interest on debt obligations.

**Transfers Out** - payments made by one fund of the County to another fund of the County in order to subsidize its operations.

### General Fund Expenditures

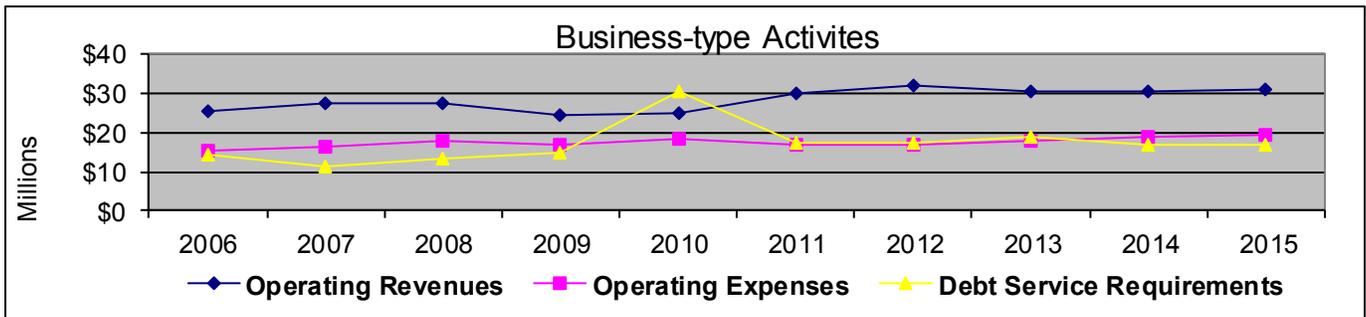


### Governmental Fund Expenditures



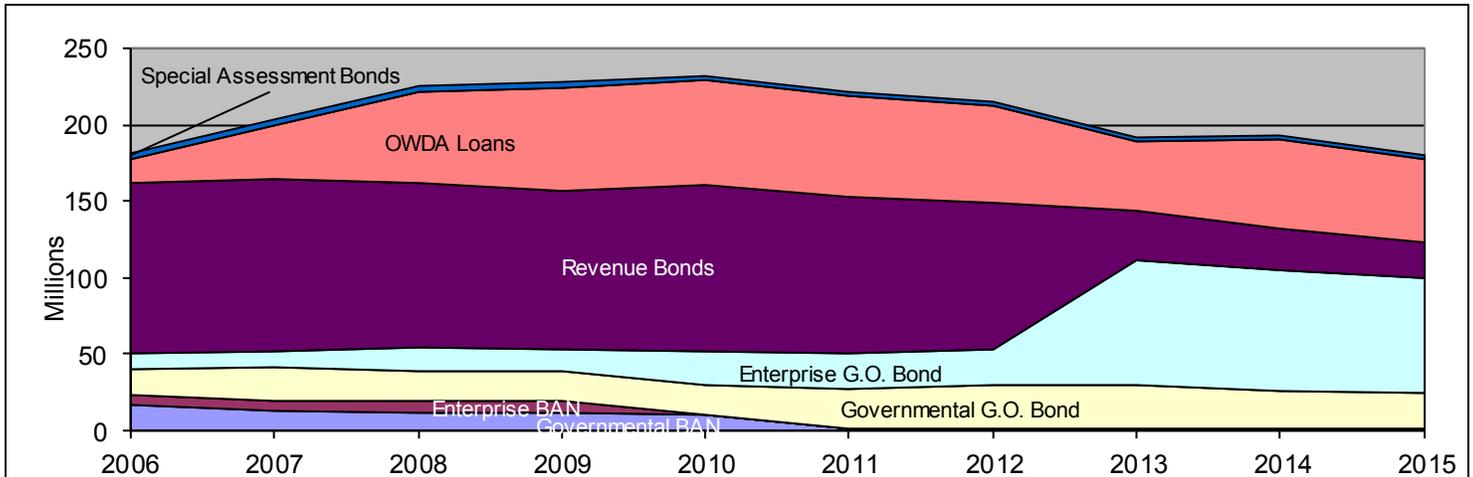
### **BUSINESS-TYPE ACTIVITIES FINANCIAL INFORMATION**

The County provides water and sewer services to certain residents. For these services, the County charges a fee based on a schedule approved by the County Commissioners. The intent is that the cost of providing water and sewer services, including depreciation and debt service payments, is recovered through user charges. Below is a chart showing the operating revenues and expenses of the enterprise funds as well as the required debt payments on debt related to business-type activities. The sharp spike in debt service expenditures in 2010 was due to the advanced refunding of a bond.



## COUNTY DEBT

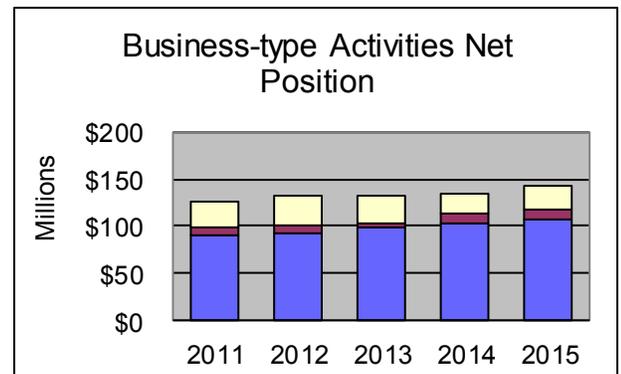
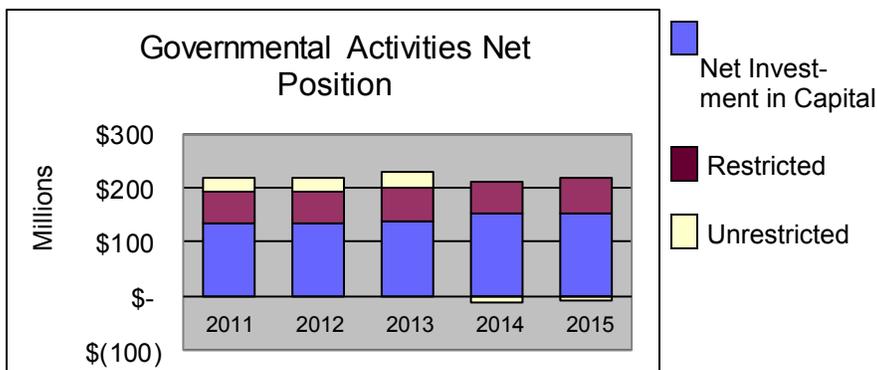
The chart below shows the County's debt activity over the past decade. During 2015, the County issued special assessment bonds for \$955,000 related to water and sewer improvements, and also issued \$3,955,000 in general obligation refunding bonds related to governmental activities. Overall, the total County debt decreased by \$12.8 million in 2015.



Governmental/ Enterprise BAN	Bond Anticipation Notes (BAN) are short-term debt issues used to finance construction projects. The unpaid portion of the BAN after the construction project is completed is generally issued as bonds.
Governmental/ Enterprise G.O. Bonds	General Obligation (G.O.) Bonds are long-term debt issues for which the full faith and credit of the County are pledged. Governmental G.O. Bonds are repaid from a special fund created to retire the debt (Debt Service Fund). Enterprise G.O. Bonds are repaid from either the Water or Sewer Fund.
Revenue Bonds	Revenue Bonds are long-term debt issues used to finance water and sewer improvements. The bonds are repaid from revenue generated from the Water and Sewer Funds.
OWDA Loans	Ohio Water Development Authority (OWDA) loans are obligations financed through the state for qualifying water and sewer projects. These loans are repaid with revenues generated by the Water and Sewer Funds.
Special Assessment Bonds	These are long-term debt issues used to finance improvements benefiting specific properties which are then repaid by the property owner over a period of time. Monies received from the property owners are used to retire the debt.

## NET POSITION OF THE COUNTY

Net position is the amount by which assets exceed liabilities. Since all elements of net position do not represent resources available for expenditure, they are categorized as follows: Net Investment in Capital Assets, which is comprised of capital assets less outstanding debt issued to finance those assets (these assets are not spendable and are therefore segregated from other assets); Restricted Assets, which are legally restricted to a specific purpose such as money accumulated to retire debt or the balance from a grant program with a restricted use; and Unrestricted Assets, which can be used to finance the general operations of the County. Starting in 2014, governmental Unrestricted Assets reported a negative balance. This is due to the presentation of a Net Pension Liability on the financial statements. See page 5 for further explanation.



## PROPERTY TAXES BY TAX DISTRICT

The table below provides the annual tax liability and a breakdown of political subdivisions that receive the property tax money. These calculations are based on a property appraised at \$100,000. The taxing district is the first three characters of your parcel ID number. Your parcel ID number can be found on your tax bill or you can look it up on our web site [www.co.greene.oh.us](http://www.co.greene.oh.us). The full tax rate includes both the inside (un-voted) millage and the voted millage for the taxing district. The effective tax rate is the rate applied in calculating your tax liability. The effective tax rate is calculated by adjusting the voted tax rate for valuation changes that occur as a result of reappraisals. For most tax levies, this means if valuations increase due to reappraisal changes, the subdivision will not get more tax revenue.

Taxing District		Full Tax Rate	Residential Agricultural Effective Tax Rate	Tax Per \$100,000 Appraised Value	Distribution of Your Tax Dollars						
					County	Township	School	JVS	Municipality	Health District	Park District
A01	Bath Twp/Fairborn CSD	81.25	59.973875	\$ 1,840	\$ 413	\$ 301	\$ 1,017	\$ 81	\$ -	\$ 28	\$ -
A02	Bath Twp/Fairborn City	83.05	61.844407	1,897	413	12	1,017	81	346	28	-
A50	Bath Twp/Huber Heights CSD	92.27	77.237982	2,369	413	301	1,554	73	-	28	-
B03	Beavercreek Twp/Beavercreek CSD	87.80	70.774295	2,170	413	298	1,350	81	-	28	-
B04	Beavercreek Twp/Xenia CSD	81.40	64.263956	1,971	413	298	1,151	81	-	28	-
B41	Beavercreek Twp/Fairborn City	83.55	71.745018	2,199	413	15	1,350	81	312	28	-
B42	Beavercreek Twp/Beavercreek City	96.90	81.042132	2,485	413	162	1,350	81	451	28	-
B45	Beavercreek Twp/Kettering City	78.24	66.435044	2,033	413	15	1,350	81	174	-	-
C05	Caesarcreek Twp/Xenia CSD	73.05	59.908542	1,838	413	165	1,151	81	-	28	-
C06	Caesarcreek Twp/Greeneview LSD	58.05	47.324599	1,453	413	165	766	81	-	28	-
C07	Caesarcreek Twp/Wilmington CSD	50.85	43.364706	1,332	413	165	661	65	-	28	-
D08	Cedarville Twp/Cedar Cliff LSD	68.80	55.757568	1,710	413	264	924	81	-	28	-
D09	Cedarville Twp/Greeneview LSD	61.35	50.578893	1,552	413	264	766	81	-	28	-
D10	Cedarville Twp/Southeastern LSD	68.76	51.066941	1,567	413	264	787	75	-	28	-
D11	Cedarville Twp/Xenia CSD	76.35	63.162836	1,937	413	264	1,151	81	-	28	-
D12	Cedarville Twp/Cedarville Village	72.40	57.310159	1,758	413	220	924	81	92	28	-
E13	Jefferson Twp/Greeneview LSD	61.05	48.514892	1,489	413	201	766	81	-	28	-
E14	Jefferson Twp/Wilmington CSD	53.85	44.554999	1,368	413	201	661	65	-	28	-
E15	Jefferson Twp/Bowersville Village	67.55	53.925064	1,655	413	143	766	81	224	28	-
F16	Miami Twp/Yellow Springs EVSD	95.60	61.788431	1,895	413	176	1,197	81	-	28	-
F17	Miami Twp/Cedar Cliff LSD	64.80	52.876887	1,622	413	176	924	81	-	28	-
F18	Miami Twp/Clifton Village	74.30	59.363227	1,821	413	130	924	81	245	28	-
F19	Miami Twp/Yellow Springs Village	105.10	70.689830	2,168	413	130	1,197	81	319	28	-
G20	New Jasper Twp/Xenia CSD	74.15	61.847504	1,897	413	224	1,151	81	-	28	-
G21	New Jasper Twp/Greeneview LSD	59.15	49.263561	1,512	413	224	766	81	-	28	-
H22	Ross Twp/Greeneview LSD	58.15	45.540337	1,398	413	110	766	81	-	28	-
H23	Ross Twp/Cedar Cliff LSD	65.60	50.719012	1,556	413	110	924	81	-	28	-
H24	Ross Twp/Southeastern LSD	65.56	46.028385	1,413	413	110	787	75	-	28	-
H25	Ross Twp/Jamestown Village	77.25	57.391094	1,761	413	61	766	81	412	28	-
J26	Silvercreek Twp/Greeneview LSD	58.10	46.607542	1,431	413	143	766	81	-	28	-
J27	Silvercreek Twp/Jamestown Village	76.80	58.058299	1,781	413	81	766	81	412	28	-
K28	Spring Valley Twp/Xenia CSD	80.95	62.707809	1,923	413	250	1,151	81	-	28	-
K29	Spring Valley Twp/Clinton Massie LSD	62.45	46.939769	1,440	413	250	684	65	-	28	-
K30	Spring Valley Twp/Wayne LSD	87.31	63.000163	1,933	413	239	1,186	67	-	28	-
K31	Spring Valley Twp/Spring Valley Village	88.25	69.396641	2,128	413	134	1,151	81	321	28	-
L32	Sugarcreek Twp/Sugarcreek LSD	107.30	78.187437	2,397	413	454	1,369	81	-	28	52
L33	Sugarcreek Twp/Beavercreek CSD	94.55	77.578931	2,378	413	454	1,350	81	-	28	52
L34	Sugarcreek Twp/Wayne LSD	94.89	71.740946	2,200	413	454	1,186	67	-	28	52
L35	Bellbrook City	106.80	81.714307	2,505	413	-	1,369	81	562	28	52
L47	Kettering City/Kettering CSD	103.43	75.201280	2,303	413	-	1,682	-	208	-	-
L49	Centerville City/Sugarcreek LSD	107.60	78.487463	2,403	413	442	1,369	81	46	-	52
M36	Xenia Twp/Xenia CSD	78.45	62.963986	1,931	413	258	1,151	81	-	28	-
M37	Xenia Twp/Cedar Cliff LSD	70.90	55.558718	1,704	413	258	924	81	-	28	-
M38	Xenia Twp/Fairborn CSD	83.35	58.573714	1,797	413	258	1,017	81	-	28	-
M39	Xenia Twp/Yellow Springs EVSD	101.70	64.470262	1,977	413	258	1,197	81	-	28	-
M40	Xenia City	73.15	58.737965	1,802	413	-	1,151	81	129	28	-
M51	Xenia Twp Fairborn City Xenia CSD	87.55	72.063986	2,209	413	224	1,151	81	312	28	-
M52	Xenia Twp Fairborn City Fairborn CSD	92.15	67.373714	2,067	413	220	1,017	81	308	28	-



# GREENE COUNTY

I hope you have found this document informative. I invite you to visit the Greene County web site at [www.co.greene.oh.us](http://www.co.greene.oh.us) to learn more about what Greene County has to offer.

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