

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

2012 Property Revaluation in Final Stages



CRAWFORD COUNTY COURTHOUSE

Special points of interest:

- Revaluation Update
- General Fund Revenues vs Expenditures

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DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

The final stages of the State-ordered property revaluation for Crawford County is nearing completion.

BACKGROUND INFORMATION

State law requires County Auditors to reappraise each parcel of property in their counties every six years. Over the last year, the Crawford County Auditor's Office, in conjunction with the County's mass appraisal firm, Appraisal Research Corporation from Findlay, Ohio, has been physically inspecting all land and buildings within the County as required by Ohio law.

The revaluation is needed because, over time, the value of property may change. Changes in value occur for many different reasons, including economic conditions, improvements in the property, or demolition of a building.

The revaluation equalizes imbalances in changing property values and helps to ensure that each property owner pays only his or her fair share of property taxes.

USE OF TECHNOLOGY

The 2012 revaluation incorpo-

rated the use of technology such as street level photographs, aerial and oblique imagery. The revaluation process also incorporated a new analytical tool known as Time adjusted sales analysis (TASP), to analyze the arms-length sales in the County that were used determine the new property values.

NEXT STEPS

The Crawford County Auditor has submitted to the Ohio Department of Taxation a document that is known as a "Tentative Abstract". This "Tentative Abstract" will be evaluated by the Ohio Department of Taxation who will analyze that valuation data compiled by Crawford County. After the Ohio Department of Taxation reviews the valuation data compiled by the County, and after the valuation data compiled by the County is compared with the valuation data that is independently compiled by the Department of Taxation; the County Auditor will be either directed to make additional changes to the property values within the County, or the property values submitted to the State will be accepted by the Department of Taxation.

Once the property values are approved by the Ohio Department of Taxation, the County Auditor will notify all property owners within the County that the new values have been approved and this notification will also include the new value of their property.

TAXPAYERS REVIEW PROCESS

Each property owner will be given an opportunity to review their new property values, on an "informal" basis, before the property values become final in November of 2012.

The "informal" review period will begin the last week in September and will continue for several weeks. During this time period, property owners will be able to get more information on their property valuation in several ways:

- By calling the reappraisal office hot-line;
- By e-mailing the reappraisal office;
- Or by personally speaking with a reappraisal specialist.

• In late September, the County Auditor's Office will publish a **SPECIAL EDITION OF "IT'S YOUR MONEY"** that will be dedicated to providing taxpayers and consumers with information and data on the 2012 reappraisal.

REMINDER TO AGRICULTURAL PROPERTY OWNERS:

A CAUV informational meeting will be held at the Youth Building, located on the Crawford County Fairgrounds, on Thursday, August 30, 2012 at 7:00 p.m.. The purpose of the meeting is to provide agricultural property owners, who are enrolled in the CAUV program, with information on changes made by the State Department of Taxation to the CAUV valuation formula. Larry Gearhardt, Senior Director of Local Affairs for the Ohio Farm Bureau and Richard Hoffman, President and CEO of Appraisal Research Corporation will be the featured speakers at the meeting.

ON THE YEAR; GENERAL FUND REVENUES, EXPENDITURES AND CASH

The General Fund is the chief operating fund of the County. It is used to account for resources traditionally associated with governments which are not required legally or by sound financial management to be accounted for in a separate fund. There is only one General Fund of the County as contrasted with multiple special revenue, debt service, capital projects, fiduciary and proprietary funds.

Actual operating revenues of the General Revenue Fund for the first six months of 2012 were \$4,230,946.83 or 49.54% of the \$8,541,150.14 estimated by the County Budget Commission in January. Operating revenues collected for the same period last year were \$4,252,877.83.

The General Fund revenue for the six months of 2012 decreased by \$21,931 when compared to the same period last year. A review of all revenue sources indicates that the decrease in General Fund operating revenue can be attributed in large part to less monies received from charges for services revenue and intergovernmental revenue offset by increases in property taxes and sales taxes. Sales tax revenue for 2012 continues to be outpacing sales tax revenues received in 2011 by about 11%.

Operating expenditures for the first six months of 2012 totaled \$4,031,376.91 or 47.88% of the \$8,419,820.24 appropriated by the County Commissioners. Operating expenditures for the same period last year totaled \$3,927,544.51, indicating an increase in expenditures of \$103,832.40 when compared to the same period last year.

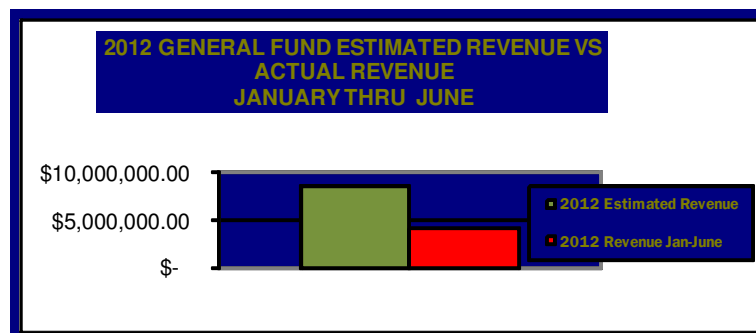
For the first six months of 2012, operating revenues exceeded operating expenditures by \$199,569.92.

When comparing actual revenues and expenditures, advances made to other funds or received as a repayment are not considered as operating revenues and expenditures because these items only affect cash flow. Thus, in order to accurately reflect operating revenues and expenditures these loans have been removed from the totals and the financial data presented in this newsletter.

The cash balance of the General Fund at June 30, 2012 was \$2,161,538.90 as compared to \$1,138,903.08 at June 30, 2011. The increase in cash position is due in part to the combination of operating revenues exceeding operating expenditures, and the passage of the Criminal Justice Services Levy which authorized the Sheriff's Road Patrol expenditures to be moved from the General Operating Fund of the County.

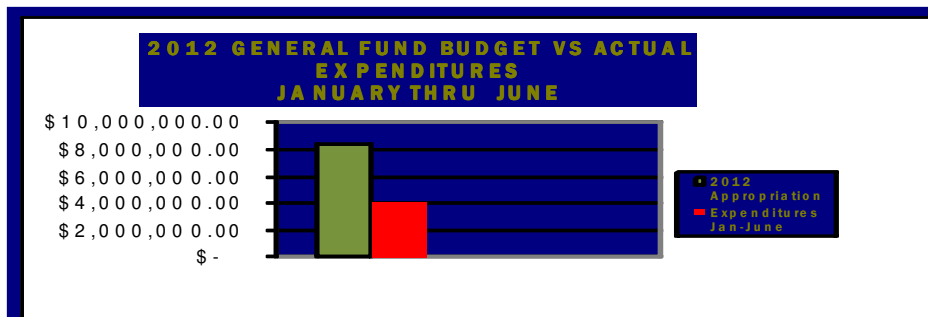
2012 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2012 ESTIMATED REVENUE	2012 ACTUAL REVENUE JANUARY-JUNE	PERCENT COLLECTED
PROPERTY TAXES	\$ 1,229,142.31	\$ 683,024.83	55.57%
SALES TAXES	\$ 3,238,626.60	\$ 1,774,358.89	54.79%
CHARGES FOR SERVICES	\$ 2,472,796.00	\$ 1,020,799.81	41.28%
LICENSES AND PERMITS	\$ 2,310.00	\$ 1,500.00	64.94%
FINES AND FORFEITURES	\$ 168,000.00	\$ 84,316.12	50.19%
INTERGOVERNMENTAL	\$ 1,209,167.23	\$ 634,320.27	52.46%
INTEREST	\$ 180,000.00	\$ 2,922.29	1.62%
OTHER	\$ 41,108.00	\$ 29,704.62	72.26%
TOTAL OPERATING REVENUE	\$ 8,541,150.14	\$ 4,230,946.83	49.54%
ADVANCE REPAYMENT		\$ 143,142.17	



2012 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	2012 <u>Appropriation</u>		Expenditures <u>Jan-June</u>		Unexpended <u>Balance</u>	Percent <u>Expended</u>
General Fund Operating						
Expenditures and Transfers	\$ 8,419,820.24	\$	4,031,376.91	\$	4,388,443.33	47.88%
Department Breakdown						
COUNTY COMMISSIONERS	\$ 329,550.09	\$	163,231.19	\$	166,318.90	49.53%
COUNTY AUDITOR	\$ 360,674.49	\$	177,367.43	\$	183,307.06	49.18%
COUNTY TREASURER	\$ 145,679.00	\$	71,737.81	\$	73,941.19	49.24%
PROSECUTING ATTORNEY	\$ 606,969.75	\$	295,752.79	\$	311,216.96	48.73%
COUNTY AUDIT	\$ 80,013.73	\$	43,337.00	\$	36,676.73	54.16%
COUNTY PLANNING	\$ 10,000.00	\$	10,000.00	\$	-	100.00%
DATA PROCESSING	\$ 97,639.00	\$	50,217.60	\$	47,421.40	51.43%
COURT OF APPEALS	\$ 24,000.00	\$	12,846.03	\$	11,153.97	53.53%
COMMON PLEAS COURT	\$ 676,835.12	\$	358,223.04	\$	318,612.08	52.93%
JUVENILE COURT	\$ 707,167.28	\$	312,086.18	\$	395,081.10	44.13%
PROBATE COURT	\$ 117,875.52	\$	57,613.02	\$	60,262.50	48.88%
CLERK OF COURTS	\$ 276,172.38	\$	124,992.04	\$	151,180.34	45.26%
CORONER	\$ 117,899.99	\$	56,333.64	\$	61,566.35	47.78%
MUNICIPAL COURT	\$ 464,593.21	\$	240,739.43	\$	223,853.78	51.82%
BOARD OF ELECTION	\$ 471,539.03	\$	176,028.41	\$	295,510.62	37.33%
COURT HOUSE & JAIL	\$ 836,680.47	\$	402,210.60	\$	434,469.87	48.07%
COUNTY RECORDER	\$ 171,015.82	\$	84,925.94	\$	86,089.88	49.66%
EMA	\$ 60,000.00	\$	-	\$	60,000.00	0.00%
AGRICULTURE	\$ 287,423.00	\$	231,279.44	\$	56,143.56	80.47%
T.B. HOSPITAL	\$ 3,243.35	\$	902.38	\$	2,340.97	27.82%
VITA STATISTICS	\$ 1,000.00	\$	762.00	\$	238.00	76.20%
OTHER HEALTH	\$ 66,683.32	\$	29,354.16	\$	37,329.16	44.02%
VETERANS SERVICES	\$ 350,218.18	\$	144,973.59	\$	205,244.59	41.40%
PUBLIC ASSISTANCE GRANT	\$ 153,947.00	\$	76,973.94	\$	76,973.06	50.00%
VICTIMS OF CRIME GRANT	\$ 12,481.00	\$	-	\$	12,481.00	0.00%
SANITARY ENGINEER	\$ 6,165.00	\$	2,060.20	\$	4,104.80	33.42%
COUNTY ENGINEER	\$ 116,962.13	\$	55,530.14	\$	61,431.99	47.48%
LIABILITY INSURANCE	\$ 155,000.00	\$	396.00	\$	154,604.00	0.26%
TRANSFERS/MISCELLANEOUS	\$ 1,712,392.38	\$	851,502.91	\$	860,889.47	49.73%
TOTAL OPERATING EXP/TRANSFERS	\$ 8,419,820.24	\$	4,031,376.91	\$	4,388,443.33	47.88%
LOANS TO OTHER FUNDS		\$	149,282.88			
TOTAL EXPENDITURES AND LOANS		\$	4,180,659.79			



The 2012 appropriation includes all encumbrances carried forward from 2011 and any adjustments to the budget approved by the County Commissioners on January 1, 2012. 2011 encumbrances totaled \$128,204.54 and adjustments made to the 2012 budget during the first six months of the year totaled \$14,256.08

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UPCOMING DATES TO REMEMBER

July 1, 2012 - Monthly financial statements filed with County Commissioners.

On or before July 20, 2012 - 2013 County Commissioners are required to file budget with County Auditor...budget available for public inspection.

August 1, 2012 - Monthly financial statements filed with County Commissioners.

August 10, 2012 - Tentative real property abstract of values for the 2012 Reappraisal is due to the Ohio Department of Taxation.

August 6, 2012 - Budget Commission required to meet to review local government distributions from State.

August 15, 2012 - Last day to pay 2nd half mobile home taxes without penalty.

On or before August 20, 2012 - County Auditor required to make real property tax distribution to schools, townships, villages and cities.

August 30, 2012 - CAUV Informational Meeting to be held at County Fairgrounds - 7:00 p.m.

September 1, 2012 - Monthly financial statements filed with County Commissioners

October 1, 2012 - As extended by Tax Commissioner - Budget Commission to complete work relating to the setting of tax rates for calendar year 2013.

ABOUT YOUR COUNTY

With 11 employees, the County Auditor serves as both the Chief Financial Officer and the Real Property Assessor for all political subdivisions within the County. It is the goal of this office to provide the citizens of Crawford County with the most cost effective and efficient office possible while never forgetting the people we serve. In addition to the County Auditor, there are seven elected administrative officials and three judges who operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, two Common Pleas Judges and a Municipal Court Judge. All of these officials serve four-year terms except for the judges, who serve six-year terms. The County was formed by an act of the General Assembly on April 1, 1826 and includes 400 square miles and has an estimated population of 43,403.

**For comments/suggestions about this
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