

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR



CRAWFORD COUNTY COURTHOUSE

Special points of interest:

- AUDITOR ANNOUNCES FIRST PUBLICATION OF QUARTERLY NEWSLETTER
- GENERAL FUND REVENUES VS EXPENDITURES
- SALES TAX REVENUE
- REAL ESTATE DISTRIBUTIONS FOR 2004
- DEPARTMENT FOCUS

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Introduction

I am pleased to present you with the first publication of It's Your Money, a quarterly newsletter that will be prepared by the Crawford County Auditor's Office for the citizens and elected officials of this County.

In these times of economic uncertainty, the public demand for accountability, communication and understanding of how tax dollars are being spent, is at an all time high. As County Auditor, I welcome the public's interest and this newsletter is being presented by my office to increase public confidence in County government and its elected officials.

A BRIEF TOUR OF YOUR COUNTY AUDITOR'S OFFICE

As the County's Chief Fiscal Officer, the Auditor is essentially the bookkeeper for 30 different departments including all County elected officials.

The Auditor accounts for more than \$80 million received each year by these departments and agencies, and is responsible for issuing warrants (checks) in payment for all County obligations.

These payments include: distributing tax dollars such as motor vehicle license fees; gasoline taxes; estate taxes; local government funds; real estate taxes; personal property and manufactured home taxes.

These distributions are made to the 16 townships, 4 villages, 3 cities, 4 library systems, 6 local school districts, and 5 overlapping school districts.

As Chief Fiscal Officer, the Audi-

History of Accountability

Although public disclosure is nothing new to the County Auditor, providing complicated and technical information, in a "user friendly" and readable format, is always a challenge.

For the last 15 years, the County Auditor's Office has prepared a Comprehensive Annual Financial Report to provide the elected officials and citizens of Crawford County with complete and accurate financial data that enables them to gain a true understanding of the County's financial affairs. This report is audited each year by the State of Ohio and is available for public inspection.

This office also prepares a Popular Annual Financial Re-

port, which is a condensed and simplified version of the Comprehensive Annual Financial Report. This report is prepared each year with the public in mind, and is done so in a format that we believe is understandable to the general public. Once again, this report is prepared and presented to the citizens and elected officials of this County to hopefully increase public confidence in County government.

Conclusion

As you review this quarterly newsletter, please don't hesitate to share any comments or suggestions you may have. For more information or to review these financial reports you can visit the Auditor's website at www.crawford-co.org.

tor is required by law to reconcile County funds monthly with the County Treasurer and to provide monthly and annual financial reports to the Citizens of Crawford County and to the Board of County Commissioners.

The Auditor is paymaster for more than 500 County employees.

With more than 32,000 separate parcels of real property, it is the duty of the Auditor to see that every parcel of land and the buildings thereon are fairly and uniformly appraised for tax purposes.

Ohio law mandates a general appraisal every six years and an update every three years.

The County Auditor is responsible for the administration of many tax or tax related programs such as:

- Tax Rate Administration

- Administration of Property relief programs such as homestead exemption, CAUV, 2 1/2% credit
- Special Assessment Administration/Distribution
- Personal Property Tax Administration/Distribution
- Manufactured Housing Registration and Tax Distribution
- Estate Tax Collection/Distribution

Many of the functions performed by the office are complex and require the skills of trained public servants. I am proud of the employees of the Auditor's Office and of the outstanding job they do for the citizens of Crawford County.

To learn more about the Auditor's Office you can visit our website at www.crawford-co.org.

GENERAL OPERATING REVENUES STABLE - EXPENDITURES CONSISTENT

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 revenues of the General Revenue Fund for the first six months of 2004 were \$4,495,272 or 54.36% of the \$8,269,264 estimated by the County Budget Commission in January. Revenues collected for the same period last year were \$4,516,321.

A review of the County's revenue indicates that while overall receipts are down by \$21,049, real property tax receipts increased about 9%. This increase was due to the Triennial Update or reappraisal of real property values in the County. This reappraisal is mandated by Ohio law every three years.

On the year, sales tax revenue is also up by about \$45,546 which can be attributed in part to the State of Ohio expanding the sales tax base in Ohio and strong automobile sales. However, local government receipts are down approximately 7% or \$45,204.

Expenditures through June in the General Fund totaled \$5,137,516.37 or 49.82% of the \$10,312,519.18 appropriated for 2004. Expenditures for the same period last year totaled \$4,837,199.17. The increase in expenditures can be attributed in part to the timing of the annual transfer of cash to the Jail Operating Fund.

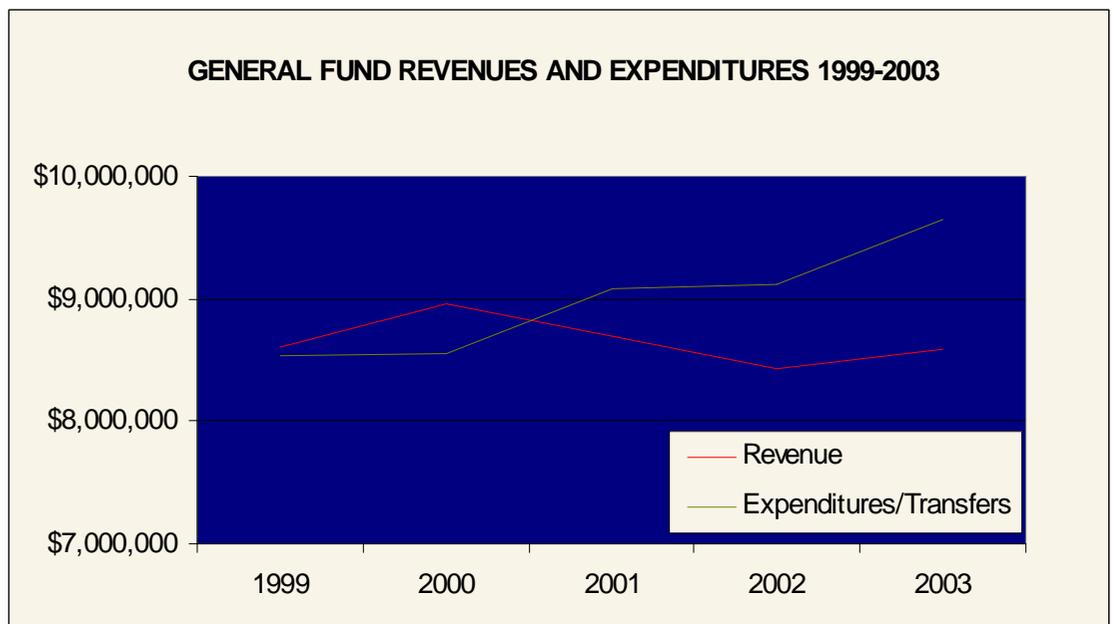
Both the revenue and expenditure trends of the General Revenue Fund of the County indicate consistent spending patterns and stable revenues.

The cash balance of the General Fund at June 30, 2004 was \$1,443,162.08 as compared to \$2,091,545.04 at June 30, 2003.

GENERAL FUND REVENUES AND EXPENDITURES LAST FIVE YEARS

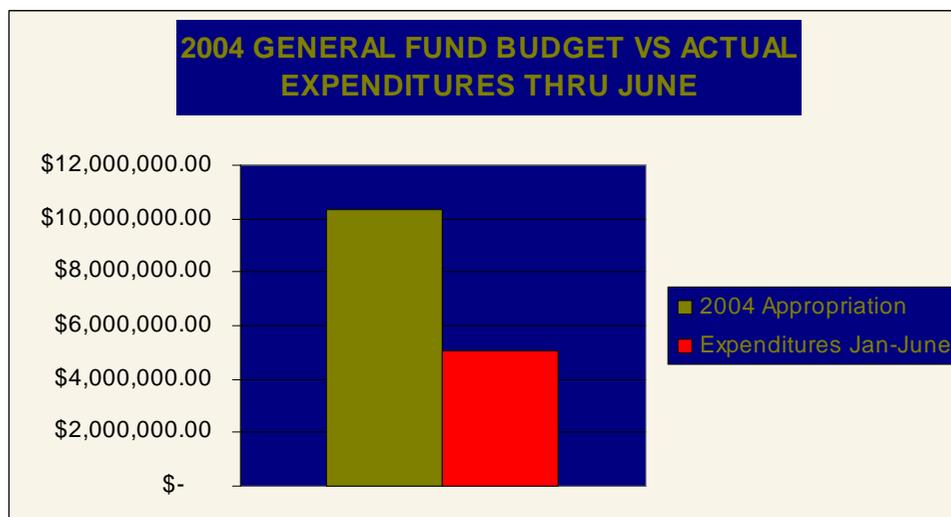
	1999	2000	2001	2002	2003	1st Half 2004
Revenue	\$8,613,211	\$8,965,541	\$8,699,955	\$8,438,037	\$8,579,539	\$4,495,272
%Increase/Decrease		4.09%	-3.05%	-3.10%	1.68%	
Expenditures/Transfers	\$8,529,167	\$8,561,035	\$9,086,399	\$9,115,615	\$9,641,246	\$5,137,516
%Increase		0.37%	6.13%	0.32%	5.77%	

"About the time we can make the ends meet, somebody moves the ends." - Herbert Hoover



2004 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

General Fund Expenditures	\$	2004 Appropriation	\$	Expenditures January-June	\$	Unexpended Balance	\$	Percent Expended
General Fund Expenditures	\$	10,312,519.18	\$	5,137,516.37	\$	5,175,002.81		49.82%
Department Breakdown								
Commissioners	\$	347,725.77	\$	172,934.13	\$	174,791.64		49.73%
Auditor	\$	365,310.69	\$	181,915.29	\$	183,395.40		49.80%
Treasurer	\$	105,490.50	\$	50,067.68	\$	55,422.82		47.46%
Recorder	\$	180,873.83	\$	89,189.04	\$	91,684.79		49.31%
Prosecutor	\$	445,759.61	\$	231,631.26	\$	214,128.35		51.96%
Common Pleas/Jury Comm	\$	562,469.61	\$	317,551.88	\$	244,917.73		56.46%
Adult Probation	\$	75,644.04	\$	40,259.80	\$	35,384.24		53.22%
Juvenile Court	\$	309,178.50	\$	138,510.77	\$	170,667.73		44.80%
Juvenile Probation	\$	426,718.87	\$	207,276.23	\$	219,442.64		48.57%
Probate Court	\$	126,149.78	\$	68,849.79	\$	57,299.99		54.58%
Clerk of Courts	\$	256,635.28	\$	126,208.56	\$	130,426.72		49.18%
Coroner	\$	114,829.32	\$	62,769.92	\$	52,059.40		54.66%
Municipal Court	\$	511,820.88	\$	242,486.15	\$	269,334.73		47.38%
Bd. Of Elections	\$	275,326.27	\$	118,276.79	\$	157,049.48		42.96%
Ct. House Admin/ Commissioner	\$	689,787.97	\$	410,283.07	\$	279,504.90		59.48%
Sheriff Excluding Jail Operation	\$	1,969,487.17	\$	946,662.36	\$	1,022,824.81		48.07%
Agriculture	\$	276,434.90	\$	191,020.52	\$	85,414.38		69.10%
Veterans	\$	351,396.62	\$	171,131.17	\$	180,265.45		48.70%
Engineer	\$	89,144.52	\$	44,651.42	\$	44,493.10		50.09%
Liability Insurance	\$	363,700.00	\$	-	\$	363,700.00		0.00%
Transfers to Other Funds	\$	1,521,125.00	\$	583,642.96	\$	937,482.04		38.37%
Loans to Other Funds	\$	-	\$	165,064.43				
County Examination	\$	70,800.00	\$	41,435.65	\$	29,364.35		58.52%
Data Processing for County	\$	103,284.55	\$	49,906.19	\$	53,378.36		48.32%
Court of Appeals	\$	32,666.24	\$	22,799.00	\$	9,867.24		69.79%
Public Assistance Grant	\$	228,632.00	\$	228,632.00	\$	-		100.00%
Child Welfare Grant	\$	130,000.00	\$	130,000.00	\$	-		100.00%
Victim of Crime Grant	\$	12,017.00	\$	12,017.00	\$	-		100.00%
Law Library	\$	52,547.95	\$	25,552.65	\$	26,995.30		48.63%
Miscellaneous	\$	317,562.31	\$	66,790.66	\$	250,771.65		21.03%

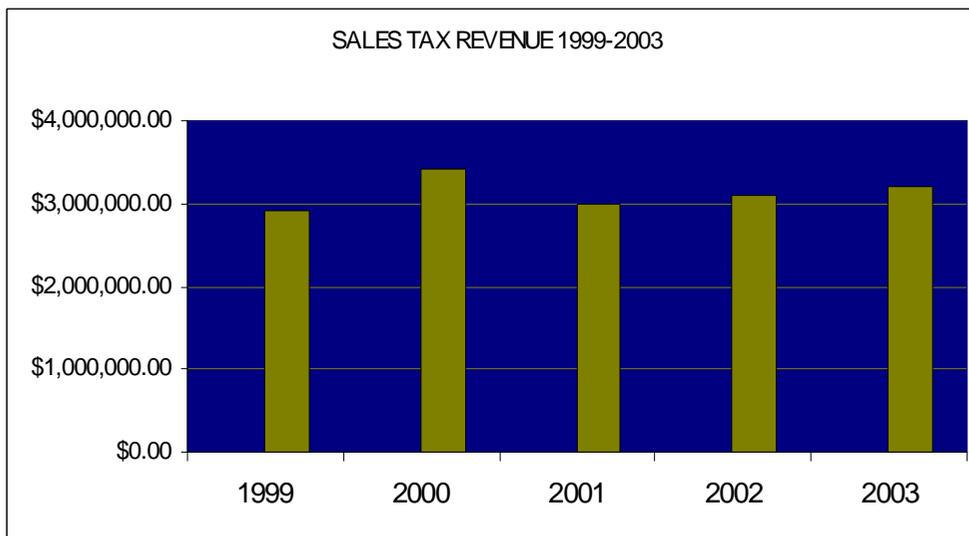


GENERAL FUND SALES TAX REVENUE

The leading revenue source for the County General Fund is sales taxes, representing approximately 37% of the total revenues in that fund for 2003. Crawford County has increased the local sales tax rate three times since 1978 with the last increase being approved by the voters in 1994.

The total sales tax percentage is now one and one-half percent allocated for General Fund operations and one-half of one percent allocated for Jail operations. Proceeds of the tax are credited to the General Fund, Jail Operation Levy Fund, and the Debt Service Fund. The one-half of one percent sales tax was approved by the voters for the purpose of constructing, equipping, furnishing, and operating a new correctional facility. Ohio law prohibits any further rate increases on sales at the local level.

YEAR	SALES TAX REVENUE	PERCENT OF CHANGE
1999	\$2,921,679	
2000	\$3,405,072	16.55%
2001	\$2,999,770	(13.51%)
2002	\$3,106,011	3.54%
2003	\$3,213,353	3.46%



Sales tax revenue for the first half of 2004 increased by \$45,546.31 or 2.92%. Total sales tax receipts through June of 2004 were \$1,605,389.08 as compared to \$1,559,842.77 for the same period last year.

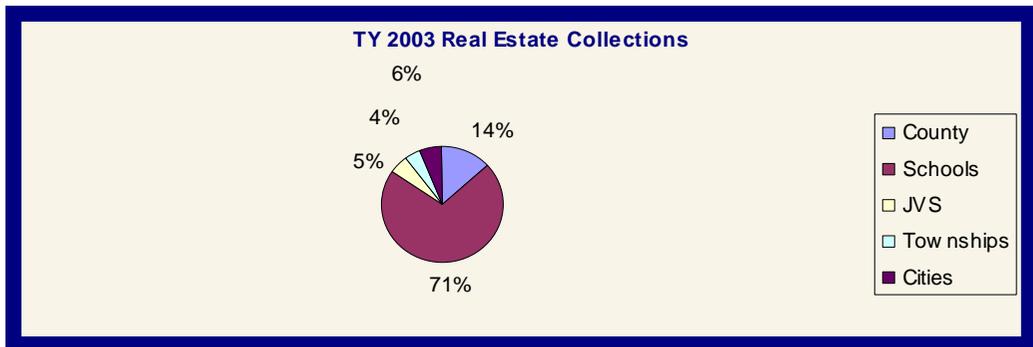
Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the taxes to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County.

2004 REAL ESTATE TAX DISTRIBUTIONS

By Ohio law, the County Auditor is responsible for distributing many types of taxes collected by the County. The two major types of taxes are real estate and personal property. Shown below is the distribution of real estate taxes for 2004. Personal Property distributions are made in May and October each year, so these distributions will be reflected in future quarterly reports.

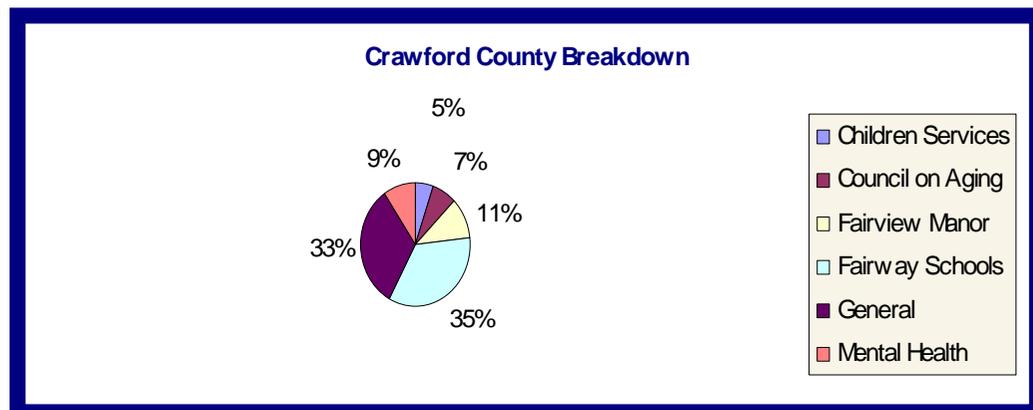
2003 Real Estate Collections Tax Year 2003/Payable 2004

	Total TY2003 Collections	Percentage of Total
County	\$ 3,388,770.88	13.71%
Schools	\$17,445,490.01	70.63%
JVS	\$ 1,271,643.33	5.15%
Townships	\$ 1,086,413.37	4.40%
Cities	\$ 1,508,005.60	6.11%
TOTAL	\$24,700,323.19	100.00%



2003 Real Estate Collections Tax Year 2003/Payable 2004 Crawford County Breakdown

	Total TY2003 Collections	Percentage of Total
Children Services	\$ 179,125.91	5.29%
Council on Aging	\$ 241,280.57	7.12%
Fairview Manor	\$ 358,251.73	10.57%
Fairway Schools	\$ 1,179,217.73	34.79%
General	\$ 1,111,784.48	32.81%
Mental Health	\$ 319,110.46	9.42%
TOTAL	\$ 3,388,770.88	100.00%



A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

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DEDICATED TO SERVING CRAWFORD
COUNTY WITH ACCOUNTABILITY,
INTEGRITY AND PROFESSIONALISM

UPCOMING DATES TO REMEMBER

1. **July 20, 2004 County Budget Filed with County Auditor for Public Inspection**
2. **August 2, 2004 Manufactured Home Tax Deadline**
3. **August 10, 2004 County Auditor Required to make Real Property Tax Distribution Settlement to Schools, Townships, Villages, Cities**
4. **September 20, 2004 Personal Property Tax Deadline**

ABOUT YOUR COUNTY

With 13 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 County 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 46,966.

DEPARTMENT FOCUS

With more than 500 employees, County government is one of the major employers and business leaders in the County. As such, it is important for the taxpayer to understand how this business works and the services that are being provided.

With that in mind, each newsletter will feature a

Department Focus section that will briefly describe the services that are provided and other relevant information that will help the reader gain a better understanding of the business of County government.

This publication will feature the Real Estate Department of the Auditor's Office. This department is responsible for overseeing the appraisal proc-

ess of the County, insuring that every parcel of land and the buildings thereon are fairly and uniformly appraised and assessed for tax purposes. 2004 real property values reflected a triennial update in Crawford County. Residential property values increased on the average of 12% while commercial property values increased by about 10%. This process is mandated by the State of Ohio in accordance with real property sales that have occurred over the last three years.

Ohio law further mandates a general appraisal every six years which is when each property of the County is physically viewed by an appraiser. This process will actually begin in the fall of 2004 as it takes approximately

two years to complete the valuation cycle. Typically, valuation changes do not occur during the interim periods unless there is new construction or has been a destruction of buildings. As such, valuation changes due to a triennial update or a physical reappraisal reflect a three year period, not just one year.

The Auditor's Office maintains a detailed record of the appraisal on each parcel in the County and these records are open for public inspection or may be accessed via the internet at www.crawford-co.org.

For taxation purposes, you are assessed at 35% of the fair market value of your home or property.

The Real Estate Department is also responsible for the administration of tax rates, special assessments, preparation of general tax lists and duplicates and accounts for all real property transfers of ownership within the County.

All tax distributions to the various political subdivisions are reconciled by this department and then distributed as required by Ohio law.

There are three full-time employees in this department with an average tenure of 18.6 years. This is vitally important given the complexities of administering Ohio's real estate tax laws.

"I cannot teach anybody anything. I can only make them think."
- Socrates