

# Crawford County 2003

## POPULAR ANNUAL FINANCIAL REPORT



Issued by Robin E. Hildebrand  
Crawford County Auditor

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## **ABOUT THE COVER**

The photo on the cover is the Crawford County Ohio Bicentennial Barn. This barn was built between 1870 and the early 1880s and is owned by Mike and Tammy Grady. The barn is located on State Route 598 near Crestline. It was painted with the Ohio Bicentennial logo as part of the Ohio Bicentennial Barn Project of 2003 commemorating 200 years of Ohio government. Each of Ohio’s 88 counties has a Bicentennial Barn that requires approximately 18 hours and 7 gallons of paint to complete.

## **ACKNOWLEDGEMENT**

I would like to recognize my staff for their continued dedication and support and Robyn Sheets who prepares the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR). I would also like to thank the current Board of County Commissioners, Carl Watt, Mohsen Ressallat, and Ronald Hoeft for their cooperation and financial support, all of which made this report possible.

# Citizens of Crawford County

As Chief Financial Officer of Crawford County, Ohio, I am pleased to present the 2003 Popular Annual Financial Report (PAFR). This report provides a concise summary of the financial condition and activities of Crawford County for the year ended December 31, 2003. The Popular Annual Financial Report is prepared for business and residential taxpayers that help provide the financial support to Crawford County.

Since the Popular Annual Financial Report condenses and simplifies our 2003 Comprehensive Annual Financial Report (which is over 180 pages long), it does not conform to established generally accepted accounting principles and governmental reporting standards.

Crawford County's 2003 Comprehensive Annual Financial Report has been audited by the State Auditor's Office and conforms to generally accepted accounting principles.

Since 1989, our comprehensive annual financial reports have received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA).

The Popular Annual Financial Report of Crawford County is presented to the citizens of Crawford County to increase public confidence in County government and its elected officials by reporting financial information in a format understandable to the general public.

As you review this year's report, please don't hesitate to share any comments or suggestions you may have about Crawford County. If further detail is desired, please contact my office for a copy of the Comprehensive Annual Financial Report.

Sincerely,

Robin E. Hildebrand  
County Auditor

# Crawford County Elected Officials

## A Brief History Of Crawford County

*The County was formed by an act of the General Assembly on April 1, 1826. Located approximately sixty miles from the state capital of Columbus, the County encompasses three municipalities, four villages, and sixteen townships. The central part of the County is comprised largely of the three municipalities, Bucyrus (which is the County seat), Crestline, and Galion. The remaining areas of the County are semi-rural to rural. The county includes 400 square miles and has an estimated population of 46,966. The elected three member Board of County Commissioners serves as the taxing authority and the contracting authority for the County. Each Commissioner serves a term of four years. In addition to the County Auditor, who serves as Chief Fiscal Officer, 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.*

### **ADMINISTRATORS**

**ROBIN E. HILDEBRAND**  
**AUDITOR**

**SUE SEEVERS**  
**CLERK OF COURTS**

**MICHAEL JOHNSON**  
**CORONER**

**CARL WATT (PRESIDENT)**  
**COMMISSIONER**

**MOSHEN RESSALLAT**  
**COMMISSIONER**

**RONALD HOEFT**  
**COMMISSIONER**

**GERALD W. RIEDEL**  
**ENGINEER**

**STANLEY E. FLEGM**  
**PROSECUTING ATTORNEY**

**RUTH MCKIBBEN VOLK**  
**RECORDER**

**RONNY J. SHAWBER**  
**SHERIFF**

**GARY COLE**  
**TREASURER**

### **JUDGES**

**RUSSELL WISEMAN**  
**COMMON PLEAS COURT**

**STEVEN D. ECKSTEIN**  
**PROBATE/JUVENILE**

**JAMES HOOVER**  
**MUNICIPAL COURT**

# The County At A Glance

## Stabilized Unemployment

The economic condition of Crawford County has stabilized since the early part of the 1980's when unemployment reached 18 percent. Crawford County's unemployment has been increasing since 2000. This increase in unemployment can be attributed in large part to the impact of the national recession.

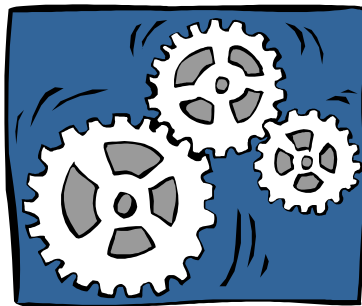
## The Local Economy

Crawford County is home to several mid-sized manufacturing concerns. They are Timken, Dayco Swan and General Electric. The County developed a commercial and industrial park known as Crossroads Industrial Park. This park has attracted three employers, two of which are manufacturers of auto parts for Honda and one is a distribution center for Arctic Cat, a maker of snowmobiles and jetskis. Durable manufacturing dominates the local economy. About 90 percent of the land area in the County is agricultural land, and characteristic of agricultural areas.

Even though unemployment rates have risen in the County over the last couple of years, there are several companies that have been able to consider expansions during this difficult economic cycle.

Bucyrus Precision Technologies (BPT), a manufacturer of transmission shafts and rear wheel spindle shafts for the Honda Accord, completed construction of a 75,000 square foot expansion of the current facility to manufacture additional main shafts and secondary shafts. This expansion increased production by approximately 20 percent. BPT completed construction in May of 2004 and increased employment to one hundred and eighty-four full-time employees. The total investment for this expansion was \$7.5 million, which is in addition to the \$45 million investment BPT has already made to the community.

Carlisle Engineered Products, a manufacturer of injection molded products for the automotive industry, is in the process of installing additional plastic injection presses and related machinery and equipment. Carlisle Engineered Products expects installation to be completed by the Fall of 2004 and would retain employment of one hundred and seventy-five employees. The total investment expected for the project is estimated at \$5.3 million.



# The County's Major Initiatives

## FOR THE YEAR

County Commissioners have been responsible for various building projects over the last several years. During 2003, the County continued renovations to the existing courthouse that will be used for the three court systems. These renovations will include updates to mechanical and electrical systems, replacement of windows, and repairs to the exterior of the facility. Additional space for the court systems will also be provided. The anticipated cost of these renovations is nearly \$4 million and is being financed by general obligation bonds and bond anticipation notes.

During 2003, the County Commissioners formally requested proposals from private companies for the potential lease, sale, or construction of a transfer facility at the Sanitary Landfill. These proposals were reviewed by the County to determine if they were in the best financial interest of Crawford County residents. Upon review of these proposals, the County Commissioners entered into a lease agreement with Santek Environmental on May 17, 2004 to manage the Sanitary Landfill facility.

Efforts continue at the County Jail to secure out-of-county inmates to help subsidize the cost of operating the local jail. In 2002, County Commissioners passed legislation that limits contributions from the General Fund to \$500,000 annually. These steps are being taken in an effort to control the General Fund financial liability for operating the jail.

In 2003, the Crawford County Emergency Management Agency updated the emergency operation plan of the County. This plan was made possible through a grant received from the Federal Emergency Management Agency. The plan includes a resource manual, communication plan, special operations guideline, a large gathering plan, a facility plan, volunteer resource plan, and a citizen core counsel guide.

In 2003, the County Auditor completed a project to provide digitized mapping services, including digitized tax maps and orthophotos, for the County. Currently, a Geographic Information Systems (GIS) website is being developed to make this information available to other governmental agencies and the general public via the Internet. Anticipated completion of this website is Summer 2004.

## FOR THE FUTURE

The County Commissioners completed a feasibility study to expand the current rural water system to include areas in the northeast part of the County. They are in the process of seeking input from residents and securing necessary funding. Anticipated funding consists of tap-in fees from residents and grants or low interest loans. There are potentially four hundred fourteen new customers with this expansion, which will include approximately twenty miles of water line.

The County Commissioners completed a feasibility study to provide a centralized sewer system for the Sugar Grove area of Whetstone Township. Currently, this area does not have an existing centralized sewer system and individual systems are either non-existent or failing. The project has been approved, and partial funding in the form of grants have been received. Additional funding is being sought for the remainder of the project through water and sewer grants.

# Financial Activity Statement

## SUMMARY

The Financial Activity Statement, known in accounting terms as the "Income Statement," provides a record of the money received and spent during the year. Explanations of specific Resources and Services are provided on the next three pages.

## ACTIVITY STATEMENT GENERAL COUNTY GOVERNMENT For the Year Ended December 31, 2003

<b><u>Resources</u></b>	
Property Taxes	\$ 4,219,701
Sales Taxes	4,830,279
Special Assessments	94,846
Charges for Services	5,224,169
Licenses and Permits	5,209
Fines and Forfeitures	268,633
Intergovernmental	14,039,562
Interest	693,816
Rent	17,344
Other	<u>1,214,315</u>
<b>Total Resources</b>	<b><u>\$30,607,874</u></b>
<b><u>Services Provided</u></b>	
Legislative and Executive	\$ 3,539,192
Judicial	2,285,795
Public Safety	5,216,477
Public Works	3,937,247
Health	4,734,580
Human Services	9,948,115
Capital Outlay	2,510,501
Intergovernmental	479,034
Debt/Principal Retirement	383,373
Debt/Interest and Fiscal Charges	<u>510,187</u>
<b>Total Services Provided</b>	<b><u>\$33,544,501</u></b>
<b>Resources (Under) Services Provided</b>	<b><u>(\$ 2,936,627)</u></b>

Readers of the Financial Activity Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County's 2003 Comprehensive Annual Financial Report.

## *RESOURCES*

**Resources are defined as monies received by the County, from a variety of different sources, used to pay for the services the County provides.**

**Property Taxes** include Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

**Sales Taxes** represents monies received from the County's one percent tax on retail sales. This category also includes the sales tax approved for the construction and operation of a new County jail. The portion of the sales tax that must be used for the jail is kept in a separate fund.

**Special Assessments** are the revenues received from the various assessments levied against real property owners for improvements such as ditch maintenance or lighting.

**Charges for Services** represents the fees charged to the public for services provided by the various County departments and agencies.

**Licenses and Permits** are the revenues derived from selling these items.

**Fines and Forfeitures** are the resources received from Court levied fines and proceeds from properties forfeited to the County.

**Intergovernmental Revenues** are grant monies received from the state and federal government.

**Interest** is the County's earnings on investments made by the County Treasurer.

**Rent** represents money received for the use of County office space. Included in this category is money received from the State of Ohio, Department of Job and Family Services for the use of the Job and Family Services building.





## *SERVICES PROVIDED*

Services provided are categorized by program and represent the County's expenditures. Listed below are the individual County departments and functions that comprise the County programs.

### General Government

#### Legislative and Executive

County Auditor

- \* Accounting  
Payroll/Personnel Records
- \* Appraising &  
Real Estate
- \* Personal Property
- \* Dog, Vendor, Cigarette  
& Junk Yard Licensing
- \* Weights & Measures
- \* Estate Tax
- \* Data Center

County Treasurer

- County Recorder
- Board of Elections
- County Prosecuting Attorney
- Board of County Commissioners



### Judicial

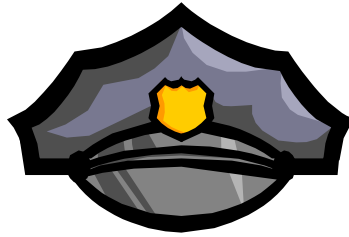
Common Pleas Court

- \* General
- \* Juvenile
- \* Probate

Court of Appeals

County Municipal Court





Public Safety

County Sheriff  
Adult and Juvenile Probation  
Coroner  
Emergency Management

Public Works

County Engineer



Health

Dog and Kennel  
Board of Mental Retardation and  
Developmental Disabilities (Fairway School)  
Solid Waste Management District



Human Services

Job and Family Services  
Child Support  
Children Services  
Veterans Services  
County Home  
Council on Aging

Intergovernmental

Mental Health Board

# General Government Points of Interest

## Revenue Changes

The following schedule presents a summary of all governmental funds' revenues for the year ended December 31, 2003, and the amount of increases and decreases in relation to prior year revenues:

<u>Revenues</u>	<u>2003 Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 2002</u>
Property Taxes	4,219,701	13.78	(168,917)
Sales Taxes	4,830,279	15.78	177,871
Special Assessments	94,846	.31	(4,788)
Charges for Services	5,224,169	17.07	182,186
Licenses and Permits	5,209	.02	948
Fines and Forfeitures	268,633	.88	(47,845)
Intergovernmental	14,039,562	45.87	601,729
Interest	693,816	2.26	(55,894)
Rent	17,344	.06	(64,608)
Other	<u>1,214,315</u>	<u>3.97</u>	<u>(178,215)</u>
Total Revenue	<u>\$30,607,874</u>	<u>100.00</u>	<u>\$442,467</u>

The decrease in interest revenue is attributable to lower interest rates and the county investing fewer dollars. The increase in charges for services is a result of certain revenue reclassifications. The increase in intergovernmental revenue is a result of an increase in grant dollars received by Children's Services.

## Expenditure Changes

The following schedule presents a summary of all governmental funds' expenditures for the year ended December 31, 2003, and the percentage of increase and decreases in relation to the prior year.

<u>Expenditures</u>	<u>2003 Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) From 2002</u>
Current:			
General Government			
Legislative and Executive	3,539,192	10.55	293,418
Judicial	2,285,795	6.81	224,369
Public Safety	5,216,477	15.55	237,738
Public Works	3,937,247	11.74	(750,157)
Health	4,734,580	14.11	674,935
Human Services	9,948,115	29.66	(332,574)
Capital Outlay	2,510,501	7.49	821,784
Intergovernmental	479,034	1.43	(11,678)
Debt Service:			
Principal Retirement	383,373	1.14	(3,590,000)
Issuance Costs	0	.00	(115,439)
Interest and Fiscal Charges	<u>510,187</u>	<u>1.52</u>	<u>12,038</u>
Total Expenditures	<u>\$33,544,501</u>	<u>100.00</u>	<u>(\$2,535,566)</u>

# Points of Interest, Continued

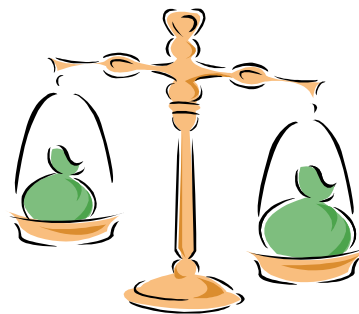
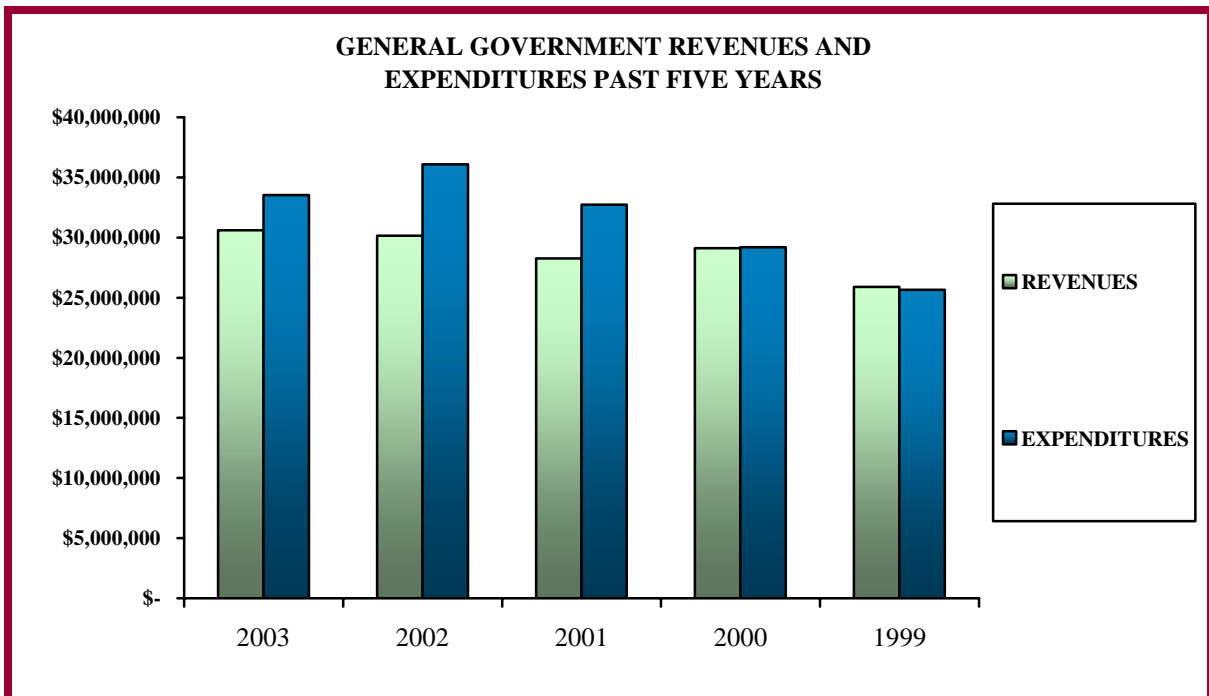
The most significant changes in expenditures during 2003 were those for public works, capital outlay, and principal retirement.

The decrease in public works is a result of the County completing bridge and road repairs and improvements as part of a federal bridge reimbursement program.

The increase in capital outlay is a result of renovations to the County courthouse.

The decrease in principal retirement is a result of the County retiring general obligation debt.

The following table shows the trend in general government revenues and expenditures over the past five years.



# Financial Position Statement

The Financial Position Statement is commonly referred to as the “Balance Sheet” in accounting terms. This statement provides a picture of the County’s financial position at the end of the year. Explanations of specific accounts follow:

## FINANCIAL POSITION STATEMENT For the Year Ended December 31, 2003

<b><u>Financial Benefits</u></b>	
Cash and Investments	\$11,702,639
Receivables	8,906,042
Capital Assets	41,191,537
Other Assets	<u>374,054</u>
<b>Total Financial Benefits</b>	<b><u>\$62,174,272</u></b>
<b><u>Financial Burdens</u></b>	
Amounts Owed to Employees and Vendors	\$ 1,768,874
Deferred Revenue	3,786,726
Short Term Debt	1,340,888
Long Term Debt	11,313,458
Other Financial Burdens	<u>452,712</u>
<b>Total Financial Burdens</b>	<b><u>\$18,662,658</u></b>
<b>Total Financial Benefits over Financial Burdens</b>	<b><u>\$43,511,614</u></b>

*Readers of the Financial Position Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County’s Comprehensive Annual Financial Report for 2003.*

### Financial Benefits

**Cash** represents money held by the county in checking accounts and on hand to pay expenses.

**Investments** represents funds that are not needed to pay current expenses and are invested in securities that earn interest for the County.

**Receivables** represents money that is owed to the county.

**Capital Assets** represents land, buildings, vehicles, furniture, and equipment that provide an economic benefit for more than a year.

### Financial Burdens

**Amounts Owed to Employees and Vendors** represents money that the County owes to individuals and companies that supply the County with goods and services.

**Deferred Revenue** represents resource inflows that have not yet been received.

**Short Term Debt** represents money the County has borrowed and must be repaid within 1 year.

**Long Term Debt** represents the amount of bonds and loans the County has issued that will be paid over a period greater than one year.

**Total Financial Benefits over Financial Burdens** represents the net worth of the County.

# Business Type Activities

## OPERATING REVENUES

For business type activities, operating revenues represent the fees charged for provided services at the Sanitary Landfill and the Sewer District. At the landfill, this represents dumping fees and at the Sewer District, this represents water and sewer fees.

## OPERATING EXPENSES

For business type activities, operating expenses represent the cost of doing business. These expenses include two additional costs, which don't require cash payments but do represent costs to the operation. These additional costs are for closure and postclosure care and depreciation.

- **Closure and postclosure care costs** represents the allocation of anticipated costs for mandatory monitoring of the Landfill after the facility is closed. The monitoring is an EPA requirement, and these costs need to be recovered while the Landfill is in operation.
- **Depreciation** represents the allocation of costs for the construction of the Landfill and the equipment used to operate the Landfill. These costs are spread over the life of the facility or the life of the equipment.

## NET ASSETS

For business type activities, net assets reflect the accumulated earnings of the Sanitary Landfill from when the facility began operations through December 31, 2003.

### ACTIVITY STATEMENT BUSINESS TYPE ACTIVITIES For the Year Ended December 31, 2003

<u>Operating Revenues</u>	<u>Sewer</u>	<u>Sanitary Landfill</u>
Charges for Services	\$131,312	\$2,176,199
Other	<u>181</u>	<u>7,336</u>
<b>Total Operating Revenues</b>	<b><u>\$131,493</u></b>	<b><u>\$2,183,535</u></b>
<u>Operating Expenses</u>		
Personal Services	\$ 12,590	\$ 316,174
Materials and Supplies	1,150	48,772
Contractual Services	48,571	0
Closure and Post Closure	0	184,619
Depreciation	44,358	385,217
Other	<u>3,284</u>	<u>0</u>
<b>Total Operating Expenses</b>	<b><u>109,953</u></b>	<b><u>934,782</u></b>
<b>Operating Income (Loss)</b>	<b><u>\$ 21,540</u></b>	<b><u>\$1,248,753</u></b>
<b>Non-Operating Expenses</b>		
Interest Expense	<u>(36,600)</u>	<u>(291,780)</u>
<b>Income (Loss) Before Transfers and Capital Contributions</b>	<b>(15,060)</b>	<b>956,953</b>
Transfers In	0	6,037
Capital Contributions	<u>0</u>	<u>42,450</u>
<b>Change in Net Assets</b>	<b>(15,060)</b>	<b>1,005,460</b>
<b>Net Assets (Deficit) Beginning of Year</b>	<b><u>820,348</u></b>	<b><u>(7,322,873)</u></b>
<b>Net Assets (Deficit) End of Year</b>	<b><u>\$805,288</u></b>	<b><u>(\$6,317,413)</u></b>

# Business Type Points of Interest

## *Sanitary Landfill*

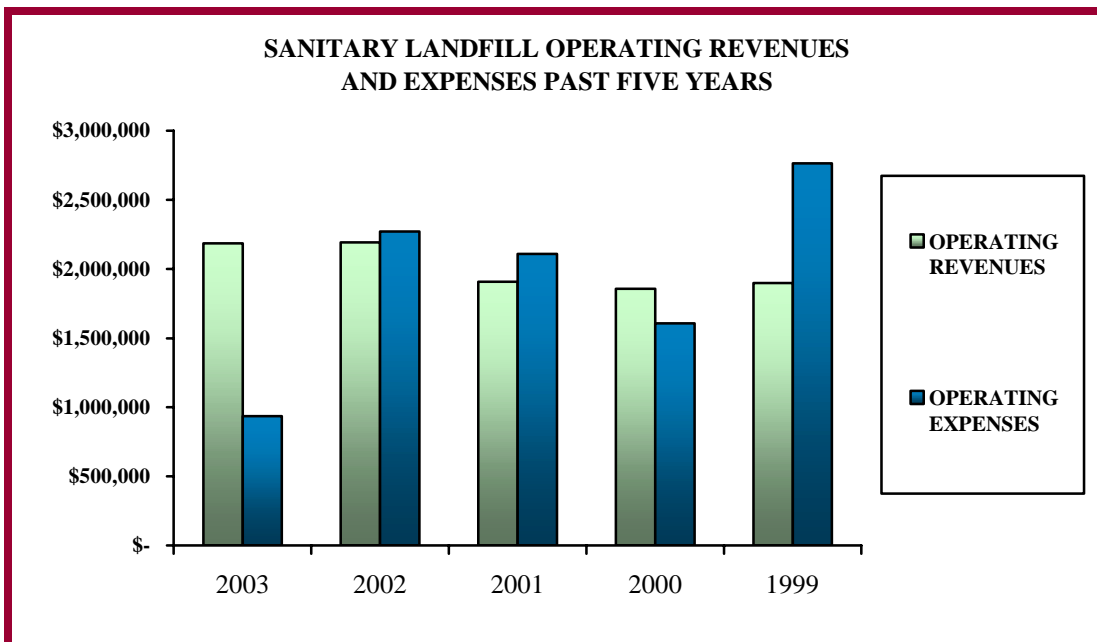
As indicated on the previous page, revenue at the Sanitary Landfill comes from fees charged for dumping waste. The Sanitary Landfill Fund has posted operating deficits for several years. However, in 2003, revenues were sufficient to cover the cost of operations. A decrease was realized in the Sanitary Landfill's expenses from 2002 to 2003 as a result of the County fulfilling a \$700,000 liability. This resulted from EPA fines and corrective measures to bring the facility into compliance with EPA regulations. A further decrease was realized as a result of the liner and cap construction being capitalized, thus resulting in a one-time total decrease in expenses of nearly \$1.4 million. Rates were increased in 2002 by 40 percent to help offset the deficit, but the County realized minimal increases in fees. Since the revenue realized was minimal, County Commissioners determined that it was necessary to review all options available to the County on a long-term basis. The County Commissioners formally solicited proposals from private companies to purchase, lease, or construct a transfer facility at the Sanitary Landfill. On May 17, 2004, the County Commissioners entered into a lease agreement with Santek Environmental to manage the Sanitary Landfill facility. Under the lease agreement, Santek Environmental will pay monthly royalty fees to the County. These fees will be used for debt retirement for the Landfill. Santek will assume all future construction costs of landfill cells and will pay the County equipment lease fees. The lease agreement also allows the County to retain ownership and responsibility for setting rates. Lastly, Santek Environmental anticipates an expanded market area for the Sanitary Landfill.

Since the County has outstanding debt, flow control of waste generated within the County is controlled by federal mandate that requires all waste to be disposed at the local facility. This mandate is extended to Santek Environmental as long as the County has tax-supported debt outstanding.

## *Sewer District*

The County provides water and sewer services to approximately 120 customers. Water is being provided to these customers through a waterline constructed from the City of Bucyrus to the Village of North Robinson. Construction costs were paid from the users of the waterline and from a grant received by the County. In the past, revenues have been adequate to cover the costs of operation. For 2003, expenses for water and sewer services exceeded revenues.

The following table reflects operating revenues and expenses for the Sanitary Landfill, exclusive of debt service obligations, for the past five years.



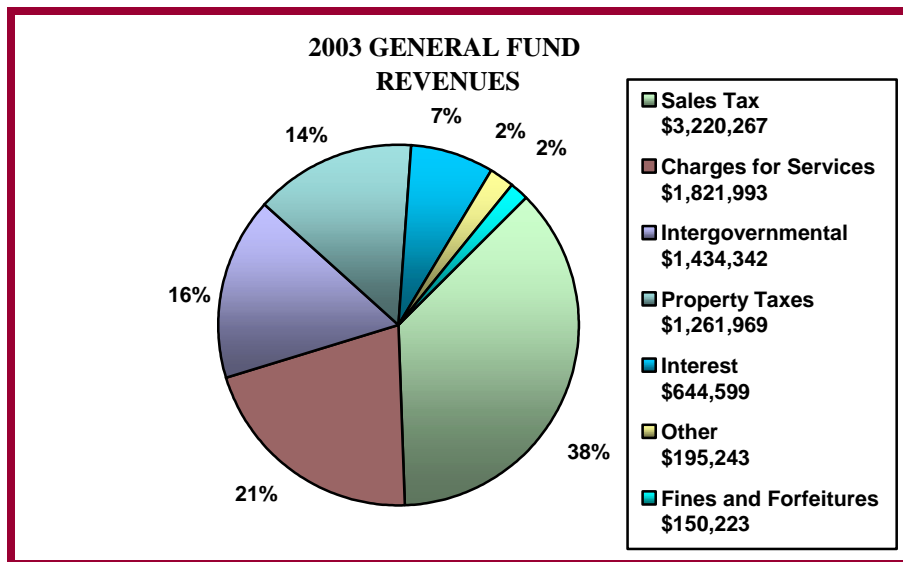
# The General Fund

## Summary

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 another fund. There is only one General Fund of the County as contrasted with the County's multiple special revenue, debt service, capital projects, fiduciary and proprietary funds. The following is a breakdown of the major components of the County's General Fund.

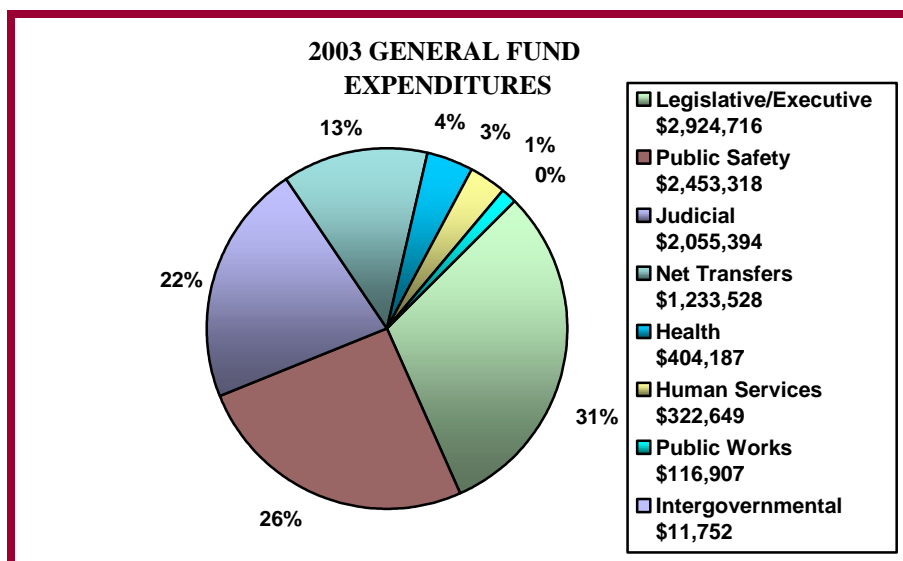
## Revenues

As indicated in the chart below, the sales tax is the leading revenue source for the General Fund.



## Expenditures

As indicated in the chart below, the leading expenditure categories are Legislative/Executive and Public Safety. (For category detail, refer to pages 7 and 8). The transfers out category includes monies the general fund contributes to the operation of other County departments such as Child Welfare, Public Assistance, the Jail and various Grants to the Ohio State Extension Service.



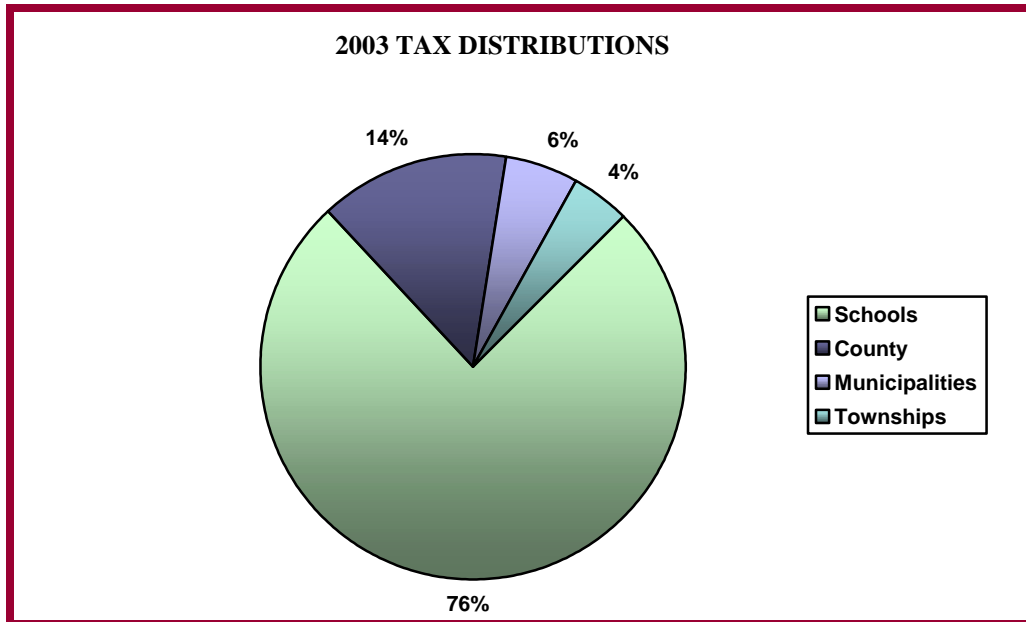


# Tax Distributions

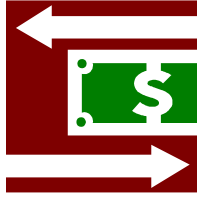
## SUMMARY

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 these taxes for 2003.

<u>District</u>	<u>Real Estate</u>	<u>Personal Property</u>	<u>Total</u>
Schools	\$16,313,977	\$5,922,440	\$22,236,417
County	3,358,828	897,781	4,256,609
Municipalities	1,372,901	294,382	1,667,283
Townships	<u>1,078,739</u>	<u>221,794</u>	<u>1,300,533</u>
Total	<u>\$22,124,445</u>	<u>\$7,336,397</u>	<u>\$29,460,842</u>



# Your County Property Tax Dollar



Your County property tax dollar funds numerous programs of County Government. The next two pages provide a summary of the County's tax levies, both voted and unvoted, and the cost of those levies to the taxpayer.

**General Operating** - This is the permanent 2.20 mills of the "inside 10 mills" of unvoted property tax that is allocated for the General Fund of Crawford County. Revenues from this levy can increase due to property valuation, reappraisals, and new construction. This levy is used to pay for the general operating expenses of the County.

**Mental Retardation** - A 1.50 mill continuing levy was approved by Crawford County voters in 1996. This levy along with the 2.00 mill continuing levy which was approved in 1989 go for the care and training of mentally retarded children and adults in the County.

**Mental Health** - A ten year levy of 1.00 mills was originally approved in 1988 and renewed in 1997. Levy proceeds are now sent to the Crawford-Marion Alcohol, Drug Addiction Mental Health Services Joint County District as Crawford County's share of the operating costs. These monies support the administration and distribution of mental health services in the County.

**Fairview Manor** - In 1996, Crawford County voters approved a 1.00 mill replacement levy. Levy proceeds support the administration and services at the County Home. This levy will expire in 2005.

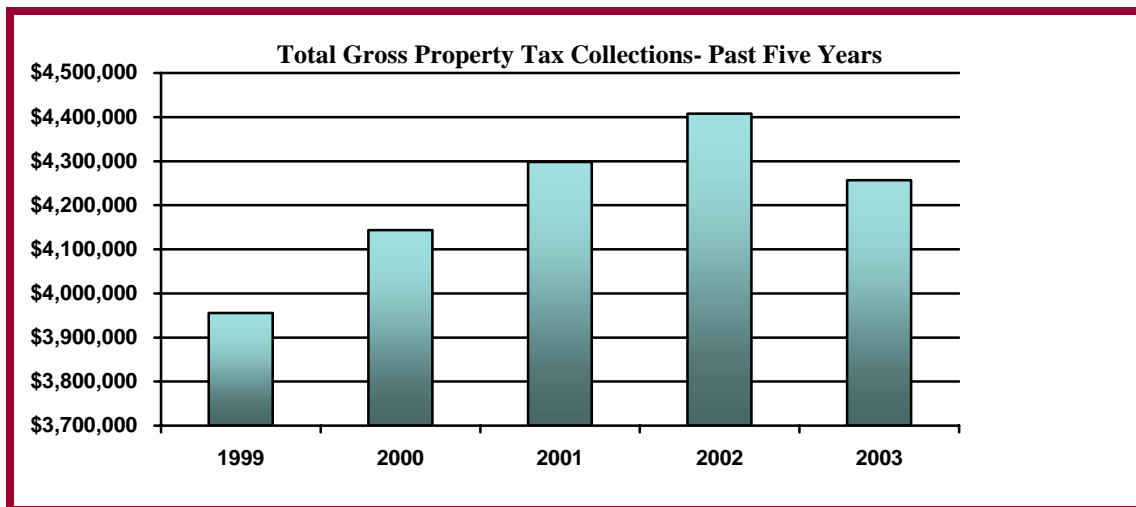
**Children's Services** - During 1995, Crawford County voters approved a .50 mill levy for the purpose of serving abused, neglected, and dependent children in the County. This levy will expire in calendar year 2005.

**Council on Aging** - During 1995, Crawford County voters also approved a .60 mill levy for the maintenance and operation of services for senior citizens. These services are provided through the local Council on Aging. This levy will expire in 2004.

# Your Tax Dollars, Continued

HOW THE CRAWFORD COUNTY PORTION OF YOUR PERSONAL PROPERTY AND REAL ESTATE PROPERTY TAX DOLLARS WAS SPENT IN 2003.

<u>TAX/LEVY</u>	<u>2003 GROSS TAX COLLECTIONS</u>
General Operating	\$ 1,265,007
Mental Retardation	1,557,760
Mental Health	426,947
Fairview Manor	466,740
Children's Services	233,370
Council on Aging	306,785
<b>TOTAL</b>	<b><u>\$4,256,609</u></b>



Total gross property tax collections decreased by \$1,352,474 in 2003 as a result of a decrease in personal property tax collections for the year. This decrease is partially attributable to a decline in inventory for businesses. This decline is due to the State of Ohio reducing the inventory assessment rate for 2003, general economic conditions, and businesses maintaining smaller inventories. However, the total amount of gross property tax collections for County levies has increased 7.62% since 1999.

The average market value of a home in Crawford County is approximately \$65,387. Based on 2003 percent of distribution, Crawford County's portion of the total property tax on a home that is appraised for tax purposes at \$65,387 is \$137.59. The balance of property taxes owed went to schools and other local governments.



# County Debt

## SUMMARY

*As of December 31, 2003, the County's debt consisted of \$17,060,790 in general obligation bonds and \$2,000,000 in bond anticipation notes. General Obligation bonds are long-term debt instruments which are repaid from the County's general revenue sources. Bond Anticipation Notes are instruments due in one year or less and are issued to raise money for projects of the County. These notes are usually turned into bonds after a short period of time. All bonds and notes are backed by the full faith and credit of the County. Standard & Poor's Corporation and Moody's Investors Service, Inc. have assigned an underlying rating of A-and BAA1, respectively, to the outstanding general obligation debt of the County. However, a AAA credit rating was listed on the bonds since the County purchased insurance from AMBAC Indemnity Corporation guaranteeing bond payments. The legal debt margin for Crawford County was \$9,954,431 at December 31, 2003. A summary of the outstanding debt, by type, at December 31, 2003 is as follows:*

### PRINCIPAL AMOUNT OF COUNTY DEBT OUTSTANDING - DECEMBER 31, 2003 GENERAL OBLIGATION

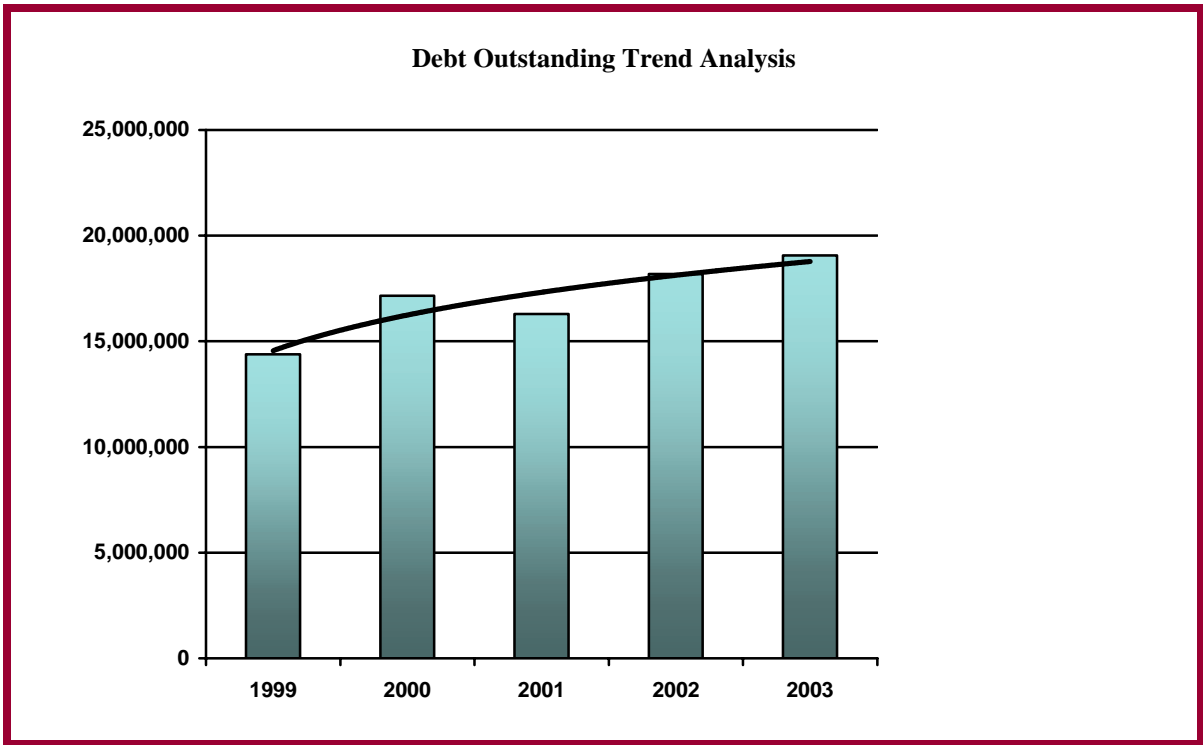
<u>Purpose</u>	<u>Balance at 1/1/03</u>	<u>Additions</u>	<u>Deletions</u>	<u>Outstanding at 12/31/03</u>
Landfill Improvements	\$6,236,648	\$43,545	\$779,441	\$5,500,752
Waterline Improvements	860,246	8,914	48,982	820,178
Vehicle Acquisition Bonds	28,373	0	28,373	0
Jail Construction	4,136,743	32,481	200,000	3,969,224
Job & Family Services Building	530,000	0	40,000	490,000
Courthouse Renovation	2,961,079	0	51,761	2,909,318
County Administration Building	1,801,127	0	41,922	1,759,205
Job & Family Services Addition	<u>1,638,081</u>	<u>0</u>	<u>25,968</u>	<u>1,612,113</u>
<b>Total General Obligation Bonds</b>	<b><u>\$18,192,297</u></b>	<b><u>\$84,940</u></b>	<b><u>\$1,216,447</u></b>	<b><u>\$17,060,790</u></b>

### PRINCIPAL AMOUNT OF COUNTY DEBT OUTSTANDING - DECEMBER 31, 2003 BOND ANTICIPATION NOTES

<u>Purpose</u>	<u>Balance at 1/1/03</u>	<u>Additions</u>	<u>Deletions</u>	<u>Outstanding at 12/31/03</u>
Courthouse Renovation	\$0	900,000	0	\$900,000
Landfill Repairs	<u>0</u>	<u>1,100,000</u>	<u>0</u>	<u>1,100,000</u>
<b>Total Bond Anticipation Notes</b>	<b><u>\$0</u></b>	<b><u>\$2,000,000</u></b>	<b><u>\$0</u></b>	<b><u>\$2,000,000</u></b>
<b>Total Principal of County Debt</b>	<b><u>\$18,192,297</u></b>	<b><u>\$2,084,940</u></b>	<b><u>\$1,216,447</u></b>	<b><u>\$19,060,790</u></b>

# County Debt, Continued

The following graph illustrates the debt outstanding for the past five years.



# The Crawford County Auditor's Office

The County Auditor serves as both the Chief Financial Officer and the real property assessor for all political subdivisions within the County.

## **General Accounting/Fiscal Officer**

As the County's Chief Financial Officer, it is the Auditor's responsibility to:

- Issue payments for all County obligations.
- Administer and distribute tax and license revenues including real estate taxes, personal property taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds.
- Financial administration of the County payroll and benefits system.
- Prepare the County's Comprehensive Annual Financial Report.

## **Real Estate Appraisal and Assessment**

As real property assessor, the Auditor is responsible for a full reappraisal of over 33,000 parcels of real property in the County every six years, with an interim update every third year. The last full reappraisal was in 2000. The Auditor also prepares and maintains a comprehensive set of the County's real estate records that include ownership, appraised value, property description, as well as dimensions and sketches for each parcel. These records are open to the public. For taxation purposes, property owners are assessed at 35 percent of fair market value.

Along with the Treasurer and President of the Board of County Commissioners, the Auditor serves on the County Board of Revision, which hears all complaints regarding the valuation of real property and may revise real estate assessments, except those for public utilities.

## **Real Estate Taxes and Rates**

The County Auditor cannot raise or lower property taxes. Tax rates are determined by the budgetary requests of each governmental unit, as authorized by the vote of the people. Rates are calculated by the Ohio Department of Taxation, Division of Tax Equalization.

## **Weights and Measures**

The Crawford County Auditor's Office ensures that all commercial weighing and measuring devices are accurate. Gas pumps, price scanners, and meat and produce scales are checked annually. Each year the Auditor's Office inspects nearly 1,000 devices at locations throughout the County.

## **Personal Property Tax**

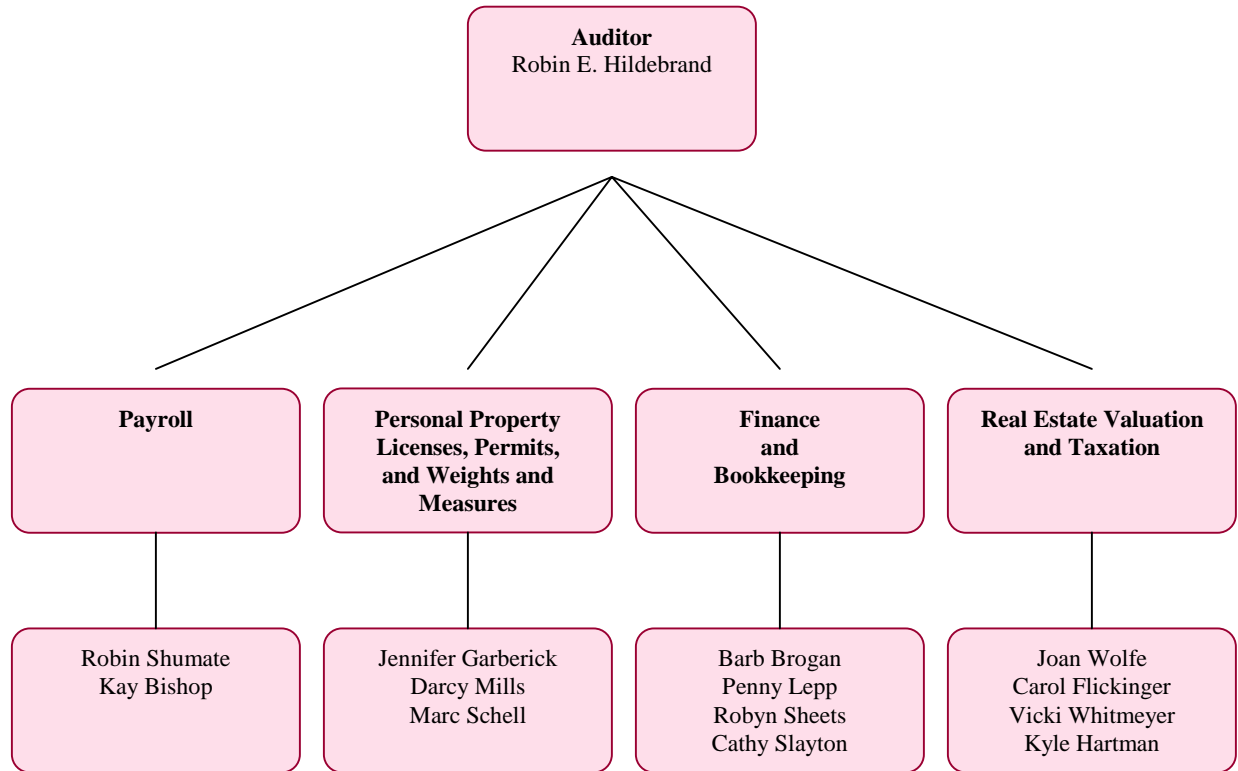
The Auditor's Office administers the state's tangible personal property tax laws. Tangible tax is on equipment, furniture, fixtures and inventory used in business. This tax is distributed back to the local taxing districts just like real estate taxes.

## **Licensing**

The Auditor's Office also administers the licensing for dogs, kennels, vendors, and cigarettes. Crawford County issues more than 7,000 dog licenses annually. Vendor licenses authorize the collection of sales taxes by businesses. A portion of this tax is returned for use by the County.

# The County Auditor's Office, Continued

## ORGANIZATION & REPRESENTATIVE DUTIES AUDITOR'S OFFICE CRAWFORD COUNTY, OHIO





**Crawford County Auditor**  
**112 E. Mansfield St.**  
**Bucyrus, Ohio 44820**  
**(419) 562-7941**