
Crawford County, Ohio

Financial Forecast

For the Years Ended
December 31, 2007, 2008, and 2009 Actual;

Years Ending
December 31, 2010, 2011, and 2012 Forecasted
12/23/2010

Crawford County, Ohio
Financial Forecast

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Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2007, 2008 and 2009 Actual;
Years Ending December 31, 2010, 2011 and 2012 Forecasted
General Fund

	2007 Actual	2008 Actual	2009 Actual	2010 Forecasted	2011 Forecasted	2012 Forecasted
Revenues						
Property Taxes	\$1,401,239	\$1,285,173	\$1,234,364	\$1,230,582	\$1,229,142	\$1,229,142
Sales Taxes	3,295,296	3,399,356	2,989,027	2,938,627	2,938,627	2,989,027
Charges for Services	1,944,226	1,963,818	2,467,870	2,470,452	2,497,188	2,493,838
Licenses and Permits	3,307	2,668	2,415	2,648	2,310	2,310
Fines and Forfeitures	190,554	223,437	196,588	203,342	169,000	169,000
Intergovernmental	1,551,681	1,651,157	1,522,065	1,578,100	1,508,824	1,488,824
Interest	801,276	569,614	1,038,884	516,427	200,000	200,000
Rent	17,345	17,345	17,345	17,345	0	0
Other	103,490	157,128	147,063	253,440	106,328	104,547
Total Revenues	9,308,414	9,269,696	9,615,621	9,210,963	8,651,419	8,676,688
Expenditures						
Current:						
General Government -						
Legislative and Executive						
Commissioners						
Salaries	215,172	221,717	223,996	215,099	224,453	224,453
Benefits	105,529	94,600	101,389	80,724	79,457	79,457
Materials and Supplies	2,104	2,133	2,015	1,045	2,000	2,040
Contractual Services	4,804	2,020	1,463	1,515	5,000	5,100
Capital Outlay	0	834	74	0	0	11,000
Other	10,336	12,934	10,206	8,891	41,612	11,373
Auditor						
Salaries	246,485	252,157	259,397	246,531	256,579	256,579
Benefits	100,726	106,571	101,502	75,021	76,988	76,988
Materials and Supplies	4,447	4,364	5,560	3,492	4,886	4,984
Capital Outlay	0	0	0	0	0	0
Other	2,187	3,352	2,191	1,921	2,505	2,555
Treasurer						
Salaries	82,983	85,083	86,683	93,724	104,182	104,182
Benefits	38,789	33,793	33,849	34,849	32,642	32,642
Materials and Supplies	3,135	2,377	2,207	2,649	4,500	4,590
Other	1,442	1,537	1,361	1,124	2,100	2,142
Prosecutor						
Salaries	386,375	401,654	460,074	442,850	435,885	435,885
Benefits	112,480	108,432	117,169	113,148	116,088	116,088
Materials and Supplies	6,351	6,937	7,986	5,141	7,000	7,140
Contractual Services	0	2,970	2,996	2,880	3,200	3,264
Capital Outlay	567	268	0	0	0	0
Other	32,450	29,961	20,539	15,799	31,617	31,647
Budget Commission						
Other	0	0	0	0	0	0
Board of Revision						
Other	0	0	0	0	0	0

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2007, 2008 and 2009 Actual;
Years Ending December 31, 2010, 2011 and 2012 Forecasted
General Fund
(continued)

	2007 Actual	2008 Actual	2009 Actual	2010 Forecasted	2011 Forecasted	2012 Forecasted
Bureau of Examination						
Contractual Services	\$74,658	\$72,541	\$55,209	\$76,461	\$75,000	\$75,000
Auto Data Processing Board						
Salaries	41,987	43,104	46,129	50,794	50,794	50,794
Benefits	6,641	7,240	7,442	8,309	7,915	7,915
Materials and Supplies	198	440	892	500	1,000	1,020
Contractual Services	54,648	56,738	54,066	32,012	36,590	37,322
Capital Outlay	7,813	368	16,378	0	0	0
Other	0	110	131	234	700	710
Board of Elections						
Salaries	228,954	225,197	211,203	247,380	233,750	233,750
Benefits	57,219	71,875	77,732	64,959	76,317	76,317
Materials and Supplies	24,759	20,233	11,557	20,418	20,000	20,400
Contractual Services	36,938	110,429	48,670	50,270	61,500	62,730
Capital Outlay	5,766	9,110	7,461	4,687	8,388	7,000
Other	19,411	20,810	14,594	15,416	22,359	22,756
Courthouse and Jail						
Salaries	179,391	158,075	147,303	153,498	153,100	153,100
Benefits	82,911	69,995	72,993	68,016	58,112	58,112
Materials and Supplies	27,409	19,543	20,026	14,600	20,000	20,400
Contractual Services	323,073	330,133	297,871	322,043	301,850	307,887
Capital Outlay	1,671	5,161	3,105	741	1,500	1,500
Other	163,505	178,262	168,252	175,189	180,200	183,800
County Recorder						
Salaries	115,267	118,711	121,030	95,810	93,174	93,174
Benefits	48,916	48,150	49,608	33,592	33,123	33,123
Materials and Supplies	2,079	1,555	1,258	1,789	3,000	3,060
Contractual Services	2,432	2,037	2,161	2,173	3,150	3,213
Capital Outlay	0	235	507	0	0	0
Other	2,061	2,238	2,377	2,469	2,800	2,840
Insurances						
Contractual Services	258,012	256,268	252,331	158,082	196,000	196,000
County Planning Commission						
Other	35,000	35,000	10,000	10,000	10,000	10,000
Total General Government - Legislative and Executive	<u>3,157,081</u>	<u>3,237,252</u>	<u>3,140,943</u>	<u>2,955,845</u>	<u>3,081,016</u>	<u>3,074,032</u>
General Government - Judicial Commissioners						
Other	22,530	13,994	15,136	13,042	14,000	14,000
Court of Appeals						
Other	26,497	26,877	17,061	6,635	20,000	20,320

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2007, 2008 and 2009 Actual;
Years Ending December 31, 2010, 2011 and 2012 Forecasted
General Fund
(continued)

	2007 Actual	2008 Actual	2009 Actual	2010 Forecasted	2011 Forecasted	2012 Forecasted
Common Pleas Court						
Salaries	\$306,631	\$330,719	\$340,986	\$341,723	\$341,504	\$341,504
Benefits	98,144	103,279	108,142	94,838	99,445	99,445
Materials and Supplies	7,657	8,044	7,602	6,852	8,000	8,160
Contractual Services	6,633	6,904	6,655	6,546	6,800	6,936
Capital Outlay	7,991	543	159	0	0	0
Other	104,141	137,418	122,664	125,914	126,300	128,460
Jury Commission						
Salaries	1,200	1,200	1,200	1,200	1,200	1,200
Benefits	211	221	216	218	221	221
Materials and Supplies	472	1,275	179	200	500	510
Juvenile Court						
Salaries	190,343	186,151	176,651	182,510	188,170	188,170
Benefits	86,981	72,798	67,784	61,912	66,785	66,785
Materials and Supplies	7,264	9,469	5,051	7,753	7,000	7,140
Contractual Services	4,998	5,051	2,995	2,529	4,500	4,590
Capital Outlay	150	0	16,149	768	0	0
Other	83,880	92,650	74,988	86,801	101,700	101,874
Probate Court						
Salaries	79,451	86,400	86,636	88,840	88,840	88,840
Benefits	41,080	37,335	33,745	26,479	19,391	19,391
Materials and Supplies	1,912	2,020	1,039	1,458	2,000	2,040
Contractual Services	3,015	2,541	1,256	573	1,178	1,201
Capital Outlay	0	0	1,195	1,495	0	0
Other	438	399	234	499	1,375	1,388
Clerk of Courts						
Salaries	176,293	182,036	188,355	188,507	189,182	189,182
Benefits	62,969	61,034	74,203	67,740	65,478	65,478
Materials and Supplies	9,240	8,902	7,708	8,124	9,336	9,523
Contractual Services	3,574	3,949	4,025	4,007	4,400	4,488
Capital Outlay	680	0	0	0	0	0
Other	399	702	2,237	1,956	3,000	3,045
Municipal Court						
Salaries	284,556	323,299	306,374	279,482	276,650	276,650
Benefits	104,852	105,452	109,606	91,489	93,720	93,720
Materials and Supplies	7,643	7,414	5,076	3,170	7,500	7,650
Contractual Services	2,339	1,580	1,638	1,632	1,800	1,836
Capital Outlay	574	128	395	0	0	0
Other	71,417	67,838	73,666	83,396	81,500	81,770
Law Libraries						
Salaries	28,023	28,859	29,731	0	0	0
Benefits	17,660	15,795	16,451	0	0	0
Total General Government - Judicial	<u>1,851,838</u>	<u>1,932,276</u>	<u>1,907,188</u>	<u>1,788,288</u>	<u>1,831,475</u>	<u>1,835,517</u>

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2007, 2008 and 2009 Actual;
Years Ending December 31, 2010, 2011 and 2012 Forecasted
General Fund
(continued)

	2007 Actual	2008 Actual	2009 Actual	2010 Forecasted	2011 Forecasted	2012 Forecasted
Public Safety						
Adult Probation						
Salaries	\$48,920	\$51,526	\$53,064	\$53,123	\$53,123	\$53,123
Benefits	18,756	17,626	18,198	15,952	16,647	16,647
Materials and Supplies	0	0	70	0	100	102
Contractual Services	1,170	841	1,108	922	1,100	1,122
Other	0	77	0	0	201	203
Probation Department						
Salaries	206,017	192,923	194,950	190,392	195,257	195,257
Benefits	84,580	72,197	76,988	65,549	56,689	56,689
Contractual Services	91,970	93,816	79,533	95,544	100,000	102,000
Other	6,187	9,655	7,728	5,723	9,500	9,500
Coroner						
Salaries	46,811	48,165	48,766	48,789	48,789	48,789
Benefits	19,723	17,953	18,425	16,591	16,178	16,178
Contractual Services	30,887	47,978	53,018	40,784	50,000	51,000
Capital Outlay	0	0	0	0	0	0
Other	1,094	1,124	1,257	1,370	1,300	1,322
Sheriff						
Salaries	1,191,619	1,258,470	1,264,422	1,196,587	0	0
Benefits	479,954	463,226	472,055	411,541	0	0
Materials and Supplies	29,255	22,914	35,048	25,129	0	0
Contractual Services	77,503	87,381	100,035	138,466	0	0
Capital Outlay	87,173	15,229	44,201	55,076	0	0
Other	99,338	111,448	65,226	93,674	0	0
Total Public Safety	<u>2,520,957</u>	<u>2,512,549</u>	<u>2,534,092</u>	<u>2,455,212</u>	<u>548,884</u>	<u>551,932</u>
Public Works						
Engineer						
Salaries	76,443	78,753	80,906	81,200	81,200	81,200
Benefits	29,801	27,163	27,908	24,693	22,435	22,435
Materials and Supplies	2,383	3,365	2,775	2,352	2,750	2,805
Contractual Services	8,884	24,031	9,022	7,907	8,000	8,160
Capital Outlay	3,393	3,188	7,957	2,649	0	0
Other	220	80	0	0	0	0
Sanitary Engineer						
Salaries	30,502	31,417	32,359	32,364	32,364	0
Benefits	5,217	5,759	5,791	5,865	5,550	0
Other	0	0	175	0	0	0
Total Public Works	<u>156,843</u>	<u>173,756</u>	<u>166,893</u>	<u>157,030</u>	<u>152,299</u>	<u>114,600</u>
Health						
Agriculture						
Benefits	85	103	100	117	135	135
Other	304,461	330,607	307,103	213,798	240,971	240,971

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2007, 2008 and 2009 Actual;
Years Ending December 31, 2010, 2011 and 2012 Forecasted
General Fund
(continued)

	2007 Actual	2008 Actual	2009 Actual	2010 Forecasted	2011 Forecasted	2012 Forecasted
T.B. Hospital						
Materials and Supplies	\$369	\$787	\$781	\$0	\$800	\$816
Other	0	0	0	0	110	112
Vital Statistics						
Other	742	738	744	731	1,000	1,000
Other Health						
Other	72,475	69,771	73,894	71,272	69,047	70,428
Total Health	378,132	402,006	382,622	285,918	312,063	313,462
Human Services						
Veterans Service Commission						
Salaries	24,102	23,898	25,464	26,304	25,473	25,473
Benefits	4,055	4,293	4,437	4,601	4,582	4,582
Materials and Supplies	3,720	5,119	4,158	5,463	2,500	2,550
Contractual Services	6,181	5,974	5,436	5,445	6,500	6,630
Capital Outlay	25,945	149	0	99	0	0
Other	97,162	121,735	133,637	66,662	125,876	128,294
Veterans Services						
Salaries	116,469	120,001	123,660	123,552	127,883	127,883
Benefits	44,082	41,894	45,181	41,859	41,784	41,784
Other	18,917	26,152	17,689	21,954	19,000	19,000
Total Human Services	340,633	349,215	359,662	295,939	353,598	356,196
Total Expenditures	8,405,484	8,607,054	8,491,400	7,938,232	6,279,335	6,245,739
<i>Excess of Revenues Over Expenditures</i>	<i>902,930</i>	<i>662,642</i>	<i>1,124,221</i>	<i>1,272,731</i>	<i>2,372,084</i>	<i>2,430,949</i>

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2007, 2008 and 2009 Actual;
Years Ending December 31, 2010, 2011 and 2012 Forecasted
General Fund
(continued)

	2007 Actual	2008 Actual	2009 Actual	2010 Forecasted	2011 Forecasted	2012 Forecasted
Other Financing Sources (Uses)						
Advances In	1,281,603	622,472	632,288	1,609,475	288,797	0
Transfers In	35,098	228,283	38,579	145,711	0	0
Advances Out	(371,080)	(419,324)	(778,447)	(1,549,446)	0	0
Transfers Out:						
Child Support	(85,000)	(52,500)	0	0	0	0
Child Welfare	(215,000)	(215,000)	(215,000)	0	0	0
Criminal Justice Levy	0	0	0	0	(130,622)	(135,202)
Debt:						
2007 Administration Building	(124,661)	(123,308)	(126,133)	(123,399)	(121,168)	(128,575)
2005 Administration Building	(168,263)	(170,113)	(166,700)	(168,288)	(169,613)	(170,113)
Courthouse Renovation	(261,203)	(260,468)	(257,560)	(252,663)	(258,205)	(263,578)
Economic Development	0	0	0	(44,000)	(26,640)	(26,640)
Emergency Management Agency	(80,000)	0	(150,000)	0	(25,000)	(25,000)
E-911 Wireless	0	(15,000)	0	0	0	0
Jail Operating Levy	(520,303)	(671,706)	(673,762)	(711,454)	(866,287)	(1,044,086)
Job and Family Services	(191,084)	(191,617)	(188,180)	(91,568)	(145,000)	(145,000)
Morton Sewer	(18,000)	0	0	0	0	0
Northeast Water Project	(187,461)	0	0	0	0	0
Railroad Crossing	(14,725)	0	0	0	0	0
Sanitary Landfill	(1,498)	(1,204)	(396)	0	0	0
Sugar Grove Sewer Construction	0	0	(6,989)	0	0	0
Victims of Crime	(11,929)	(12,671)	(23,829)	(12,481)	(12,840)	(12,840)
Westmoor Sewer Construction	(7,985)	(10,556)	0	0	0	0
<i>Total Other Financing Sources(Uses)</i>	<u>(941,491)</u>	<u>(1,292,712)</u>	<u>(1,916,129)</u>	<u>(1,198,113)</u>	<u>(1,466,578)</u>	<u>(1,951,034)</u>
<i>Net Changes in Fund Balance</i>	(38,561)	(630,070)	(791,908)	74,618	905,506	479,915
<i>Fund Balance Beginning of Year</i>	<u>2,884,705</u>	<u>2,846,144</u>	<u>2,216,074</u>	<u>1,424,166</u>	<u>1,498,784</u>	<u>2,404,290</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,846,144</u></u>	<u><u>\$2,216,074</u></u>	<u><u>\$1,424,166</u></u>	<u><u>\$1,498,784</u></u>	<u><u>\$2,404,290</u></u>	<u><u>\$2,884,205</u></u>
Fund Balance Reserve for County Administration Debt	3,073,588	2,903,475	2,736,775	2,568,488	2,398,875	2,228,763
Cash Reserves	(\$227,443)	(687,401)	(1,312,609)	(\$1,069,703)	\$5,415	\$655,443

Crawford County, Ohio
Full-Time County Government Employees as of December 31 by Program
Last Ten Years
All County Agencies

Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
Legislative and Executive	53	56	56	55	50	50	49	50	50	48
Judicial	48	51	47	46	42	36	40	37	38	38
Public Safety										
Jail Operation	39	38	36	34	34	29	29	30	29	27
Other Public Safety	34	38	38	37	44	43	44	42	42	40
Public Works	33	34	34	34	29	28	28	28	28	28
Health										
Developmental Disabilities	55	59	59	58	57	55	51	53	53	53
Other Health	7	8	7	7	6	6	7	7	7	7
Human Services										
Child Welfare	26	26	30	25	0	0	0	0	0	0
County Home	44	40	40	40	36	36	33	36	30	18
Job and Family Services	56	51	44	41	62	64	63	62	61	60
Other Human Services	25	22	21	21	21	19	17	18	19	17
Economic Development	0	0	0	0	0	0	0	1	2	1
Total	420	423	412	398	381	366	362	364	359	337

Source: Crawford County Auditor

The chart below details the total number of full-time employees paid from the General Fund for the last ten years. As of the date of this forecast, there were 117 full-time employees paid from the General Fund of the County.

Crawford County, Ohio
Full-Time County Government Employees as of December 31 by Program
Last Ten Years
All County General Fund Agencies

Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General Government										
Legislative and Executive										
Auditor	9	10	10	10	9	9	7	7	7	7
Board of Elections	3	4	4	4	4	5	5	6	6	6
Commissioners	15	14	14	13	13	13	12	12	12	12
Data Processing	1	1	1	1	1	1	1	1	1	1
Prosecutor	6	7	7	7	7	7	7	7	7	7
Recorder	5	5	5	5	5	4	4	4	4	3
Treasurer	4	4	4	4	4	4	4	4	4	4
Judicial										
Clerk of Courts	7	7	7	7	7	7	7	7	7	7
Common Pleas Court	10	12	10	10	10	9	10	10	10	10
Juvenile Court	14	14	14	14	13	13	14	12	12	12
Law Library	2	2	2	1	2	1	1	1	0	0
Municipal Court	10	11	10	10	11	9	11	10	10	9
Probate Court	4	4	4	4	4	4	4	3	4	4
Public Safety										
Coroner	2	2	2	2	2	2	2	2	2	2
Sheriff	31	33	34	32	30	30	30	31	29	27
Public Works										
Engineer	3	3	3	3	3	3	3	3	3	3
Human Services										
Veterans Services	4	4	4	4	4	3	3	3	3	3
Total	130	137	135	131	127	124	125	123	121	117

Source: Crawford County Auditor

Crawford County, Ohio
Summary of Significant Assumptions and Accounting Policies
For the Years Ended December 31, 2007 through 2012

Note 1 - The County

Crawford County, Ohio (The “County”) is governed by a board of three commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County’s operations are the Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecutor, Sheriff, Common Pleas Court Judge, Probate/Juvenile Court Judge, and Municipal Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

Note 2 - Nature of the Forecast

Unlike school districts, County governments in Ohio are not required by law to prepare multi-year budgets or long-range financial forecasting. Thus, in order to do any type of long-term financial forecasting, the County had to create a model that could be incorporated into the annual budget process used by the Board of County Commissioners. In 2009, the Board of County Commissioners contracted with Auditor of State Mary Taylor to assist the County in building a sustainable forecasting model for the County General Fund. This model incorporates a summary of significant assumptions that are used to forecast future revenues and expenditures. These relevant assumptions are based on input from the various County officials and the Board of County Commissioners to forecast future revenues and expenditures. For 2010, the County Auditor had the primary responsibility for compiling the financial forecast utilizing the forecasting model provided by the Auditor of State in 2009 and utilizing the relevant assumptions provided by the various County officials and the Board of County Commissioners.

The financial forecast represents the expected revenues, expenditures, and changes in fund balance of the General Fund for the years ending December 31, 2010, 2011 and 2012. The forecast is a compilation of historical and projected financial data for the County General Fund as of December 23, 2010, the date of this forecast. Differences between the forecasted and actual results will usually arise because events and circumstances frequently do not occur as expected, and those differences could be material.

Note 3 - Summary of Significant Accounting Policies

A. Basis of Accounting

This financial forecast has been prepared on a basis of cash revenues and expenditures, which is consistent with the required budget (non-GAAP) basis of accounting used to prepare the County’s annual budget and financial statements. Under this basis of accounting, certain revenues and related assets are recognized when received rather than when earned and certain expenditures are recognized when paid rather than when the obligation is incurred. However, by virtue of Ohio law, the County is required to maintain the encumbrance method of accounting. This method requires purchase orders, contracts, and other commitments for the expenditure of monies to be recorded as the equivalent of an expenditure in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance.

B. Fund Accounting

The County maintains its accounting records in accordance with the principles of “fund” accounting. Fund accounting is a concept developed to meet the needs of governmental entities in which legal or other restraints require the segregation of specific receipts and disbursements. The transactions of each fund are reflected in a self-balancing group of accounts, an accounting entity which stands separate from the activities reported in other funds. The restrictions associated with each class of funds are as follows:

C. Fund Balance Reserved for County Administration Building Debt

In 2004 the County issued \$2,000,000 in Bond Anticipation notes for the purpose of reimbursing the General Fund for its financial support for part of the cost of constructing the administration building. In 2005, the County issued \$2,000,000 in General Obligation Bonds for the purpose of repaying the Bond Anticipation notes that were issued in 2004. The County issued this debt to replenish the cash reserves of the General Fund because the County was facing a projected cash deficit for the year end 2004. Due to the nature of this debt, when the Board of County Commissioners determine the annual budgets of the County General Fund, the outstanding debt obligation plus interest for the \$2,000,000 is reserved for the repayment of the bonds. As such, the actual cash reserves of the County General Fund is determined each year after considering the outstanding debt obligation plus interest for the \$2,000,000 in General Obligation Bonds.

Governmental Funds

General Fund - The General Fund accounts for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose, provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources, (other than those for major capital projects) that are legally restricted to disbursements for specified purposes.

Debt Service Fund - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term and short-term debt principal and interest.

Capital Projects Funds - Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows.

Enterprise Funds - Enterprise funds may be used to account for any activity for which a fee is charged to external users of goods or services.

Internal Service Fund - Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

Fiduciary Funds

Fiduciary fund reporting accounts for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governments. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds.

D. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioner's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established at the fund, program, department, and object level for all funds. The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County.

D. Budgetary Process, continued

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. State law requires the County to maintain a balanced budget

Note 4 - Significant Assumptions for Revenues and Other Financing Sources

Note 4 identifies the significant revenue assumptions that were used by the County to compile the Financial Forecast for the years ending December 31, 2010, 2011, and 2012. Any significant assumptions that deviate from the general assumptions listed within Note 4 are presented within the financial detail of that particular Department or Agency. Revenue assumptions for 2010 represent actual receipts through December 10, 2010, and include actual sales tax receipts for the year. Revenue estimates for other revenue categories were estimated for the balance of the 2010 fiscal year utilizing historical financial information

A. Property Taxes

The Property Taxes revenue category includes monies levied against all real estate and public utility property in the County. The County Treasurer collects property taxes on behalf of all taxing units in the County. In accordance with Ohio law, the County Auditor remits the taxes collected to the various taxing units based on the applicable tax rates of that taxing unit. Ohio law and the Ohio Constitution guarantee each taxing unit a certain amount of millage, not to exceed 10 mills. The County's portion of the 10 mills is 2.2 mills and is allocated to the General Operating Fund of the County to be used for the day-to-day operations of County government. Property taxes are based on a combination of property values and tax rates approved by the voters and authorized by Ohio law. County Auditors in Ohio are required to establish a new market value for all real property every six years. This process is known as a reappraisal. In the third year after a reappraisal, the market value of the property is updated based on a statistical analysis of real property sales that occurred during the subsequent three year period. This process is known as a Triennial Update and was completed for the tax lien date of January 1, 2009 and will be applied to taxes being collected during 2010.

Although residential property values decreased in the aggregate by about 7 percent, commercial and industrial values remained unchanged and land values for agricultural land that is currently enrolled in the Current Agricultural Use Value Program increased by almost 34 percent. The net effect of the Triennial Update on all real property values within the County was a decrease of about one-half of one percent.

Property taxes distributed to the County General Fund during 2010 totaled \$1,230,582. For 2011, property tax revenues were projected to decrease slightly due to an increase in property tax delinquencies.

B. Sales Taxes

In 1978, the County Commissioners by resolution imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. In February 1993, the County Commissioners, by resolution, imposed an additional one-half of one percent tax on all retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. In May 1994, voters approved a one-half of one percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code. This tax commenced July 1, 1994, for a period of twenty-five years and was approved for the construction, equipping, furnishing, and operations of a new correctional facility.

B. Sales Taxes, continued

The total sales tax of one and one-half percent is allocated between the General Operating Fund of the County, which receives one-percent of the sales tax revenue, and the Jail Operating and Debt Service Funds of the County, which receive one-half of a percent. Sales tax collections for 2010 decreased by 1.7 percent as compared 2009. This decrease is attributed to the fact that the monthly sales tax receipts from the Department of Taxation are being reduced based on an audit of a company within the County that overpaid its sales tax obligation. This decrease is offset by a 5 percent increase in actual sales tax collections for the year. State law requires this refund to be repaid over a two year period of time, so the Department of Taxation is reducing the County’s monthly sales tax payments by \$26,069 for a period of twenty-four months. The total refund to be repaid is \$625,656. For 2010 and 2011, the 2009 actual sales tax revenues collected were adjusted for the refund owed by the County to the State of Ohio. Due to the uncertainty of the local economy, 2012 sales tax receipts were estimated based on actual sales tax collections for 2009. 2010 sales tax receipts are within the Budget Commission’s revenue estimates for the year in both the General and Jail Operating Funds.

C. Charges for Services

The Charges for Services revenue category includes statutory fees that departments and agencies within the County are required to collect for the various public services being provided. Conveyance fees charged for property ownership transfers, fees charged for the cost of collecting property taxes, fees for the legal filings within the County’s various court systems, and fees charged by the County Sheriff for services rendered by that agency are all examples of revenues that are reported within the Charges for Services revenue category. Since most fees are either set by state law or by contractual agreement, specific assumptions for this revenue category can be found at the department or agency level beginning on page 21. The table below summarizes the charges for services revenue for the prior three years and the projected charges for services revenue for the next three years.

Year	Actual/ Forecast	Difference from Prior Year
2007	\$1,944,226	
2008	\$1,963,818	\$19,592
2009	\$2,467,870	\$504,052
2010	\$2,470,452	\$2,582
2011	\$2,497,188	\$26,736
2012	\$2,493,838	(\$3,350)

The most significant change in the Charges for Services revenue category in 2009 is a result of the County reinstating a lease with the Solid Waste District. A one-time payment of \$500,000 was collected in 2009 for the fourteen years that the lease was not collected and an additional \$360,000 was to be charged annually thereafter. The lease payments are being challenged by the Ohio EPA. As such, payments made in 2010 have been escrowed pending resolution of this matter. For more information, refer to Note 7 – Pending Litigation.

During 2010, the County Prosecutor advised the County Commissioners that the Sanitary Landfill Fund be discontinued because the fund was established for the purpose of accounting for disposal charges made in accordance with Ohio law. The terms of the current lease with Santek Environmental of Ohio LLC removes the County’s obligations for the general operation of the Landfill and the necessity for the Landfill Operating Fund. As such, the 2010 revenue projections for the Charges for Services revenue category includes a one-time adjustment of \$355,000 for monies previously accounted for in the Sanitary Landfill Fund. The \$355,000 is the excess rent payments made by Santek Environmental, and which are not required to pay debt service obligations of the landfill. This one-time payment of \$355,000 is offset by smaller increases in the Charges for Services revenue category and accounts for the decrease in the Charges for Services revenue for 2011.

D. Licenses and Permits

The Licenses and Permits revenue category accounts for the revenues received from the issuance of these items. The cost of any license or permit that is issued by the various County departments and agencies, are set by state statute. Revenue assumptions for 2010 were based on actual receipts through December 10, 2010. 2011 revenue assumptions were based on department or agency estimates, and 2012 revenue assumptions were based on 2011 revenue projections.

E. Fines and Forfeitures

The Fines and Forfeitures revenue category includes resources collected from court levied fines and proceeds from properties that have been forfeited to the County. The amount of fines and forfeitures collected by the County are governed by Ohio law. The applicable sections of the Ohio Revised Code can be found within the appropriate departmental or agency summaries that begin on page 21 along with significant assumptions that were used to forecast anticipated fines and forfeitures revenue for 2011 and 2012. The table below summarizes the changes for fines and forfeitures revenues during the financial forecast reporting period.

Year	Actual/ Forecast	Difference from Prior Year
2007	\$190,554	
2008	\$223,437	\$32,883
2009	\$196,588	(\$26,849)
2010	\$203,342	\$6,754
2011	\$169,000	(\$34,342)
2012	\$169,000	\$0

The most significant change in the fines and forfeitures revenue category is anticipated to occur in 2011 and is a result of fine money that was previously accounted for in the Sanction Costs Fund from 1998 to 2010. For 2010, this fine money is now being accounted for in the General Fund. 2011 Revenue assumptions for fines and forfeitures is a result of department of agency projections and 2012 revenue assumptions were based on 2011 projections.

F. Intergovernmental

The Intergovernmental revenue category includes monies received from the State of Ohio for state mandated programs and reimbursements. Some examples of monies that are accounted for in the Intergovernmental category are local government monies from the State of Ohio, homestead and rollback reimbursements, defense of indigent reimbursements, tangible personal property tax reimbursements, and the reimbursements for a portion of the Sheriff and Prosecutor salaries.

Local government monies are allocated by the State of Ohio, Department of Taxation, based on a statutory formula that considers several factors including a percentage of state tax revenues. The County's share of the Local Government Fund is determined pursuant to the formula contained in Ohio Revised Code Sections 5747.50, 5747.501, and 5747.51. Concerns over the State of Ohio's projected budgetary gap for fiscal year 2011 have prompted many governmental entities to adjust the anticipated local government monies received by that entity. As of the date of this forecast, the County has not been notified of any changes to the statutory formula. As such, 2011 local government revenue estimates are forecasted in accordance with the most recent directive from the State Department of Taxation.

F. Intergovernmental, continued

State law grants tax relief in the form of a ten percent reduction to all residential and agricultural property owners. In addition, two other State mandated tax relief programs are provided to property owners who live in their home and who meet certain eligibility requirements. The State reimburses the County for the loss of real property taxes as a result of these tax relief programs and the monies received from the State are accounted for in this revenue category.

Intergovernmental revenue assumptions for 2010 are based on actual receipts through December 10, 2010. 2011 revenue assumptions are based on department and agency estimates. 2012 revenue estimates are based on 2011 revenue estimates, adjusted for the loss of revenue from the tangible personal property reimbursements. A law was passed in 2008 by the Ohio Legislature that eliminated the tangible personal property tax. A provision in this law required that all taxing units in the State of Ohio receive reimbursements from the State for any tangible personal property revenue losses that were a result of the tax being eliminated. Tangible personal property reimbursements will conclude in May of 2011 and the loss of this revenue was considered in the financial forecast for 2012.

For assumptions specific to intergovernmental revenues received by the various departments, refer to the departmental summaries beginning on page 21.

G. Interest

The Interest revenue category includes monies received from investments made in accordance with Ohio law by the County Treasurer. Interest is allocated by the County Treasurer to those funds required to receive interest under State law, with the remaining investment earnings being recorded in the General Fund. Interest revenue assumptions for 2010 are based on actual receipts received by the County General Fund for the fiscal year and reflect a significant decrease that is a result of a reduced investment rates. Revenue assumptions for 2011 and 2012 are based on a 1 percent interest rate projection from the County Treasurer.

H. Rent

The Rent revenue category represents money received for the use of County office space. The rent revenue category includes money received from the State of Ohio, Department of Job and Family Services for reimbursements of renovation costs associated with the Child Welfare building. Rent revenue assumptions for 2010 are based on actual receipts received by the County General Fund for the fiscal year. For 2011 and 2012, rent revenue is reduced based on a directive from the Ohio Jobs and Family Services Agency, which has disallowed the reimbursement for these renovations.

I. Other

The Other revenue category includes refunds and miscellaneous receipts. Revenue assumptions for 2010 are based on actual receipts through December 10, 2010 which include one-time payments from the Unclaimed Monies Fund and in accordance with Ohio law. Revenue assumptions for 2011 and 2012 are based on department or agency revenue estimates.

J. Advances In

The Advances In revenue category represents monies that have been repaid to the General Fund from advances or loans that have previously been made to various funds of the County in accordance with Ohio law. Repayment assumptions for these advances or loans are provided by the Board of County Commissioners as outlined in the table below. In accordance with Ohio law, advances made or received, are not included in the budgetary process as these financial transactions only represent the cash being moved to and from the various funds of the County. A summary of advances expected to be repaid to the General Fund in 2010 and 2011 is listed below.

Fund	2010	2011
Community Development Block Grant	\$193,005	\$11,000
County Home	\$70,000	\$0
Economic Development Grants	\$530,986	\$219,016
Emergency Management Grants	\$48,603	\$35,311
Jail Operating Levy	\$44,000	\$0
Law Enforcement Overtime Grant	\$0	\$23,470
Operation Road Patrol	\$207,328	\$0
Victims of Crime Grant	\$7,600	\$0
Westmoor Sewer Construction	\$507,953	\$0
Total General Fund - Advances In	\$1,609,475	\$288,797

Note 5 - Significant Assumptions for Expenditures and Other Financing Uses

Note 5 identifies, the significant expenditure assumptions that were used by the County to compile the Financial Forecast for the years ending December 31, 2010, 2011, and 2012. Since the financial forecast is being finalized so close to the end of the fiscal year, 2010 expenditure assumptions represent actual expenditures for the fiscal year, along with payroll estimates for the final pay period in 2010. Any significant assumptions that deviate from the general assumptions listed within Note 5 are presented within the financial detail of that particular Department or Agency.

A. Salaries

Included in the Salary expenditure category are the wages paid to County officials and employees. The annual compensation of County officials and employees is set by state law, negotiated employment agreements with bargaining units, and by the various elected officials who have the statutory responsibility for setting compensation rates for their respective offices. Most employees and County officials are compensated on a biweekly basis. Salary assumptions for 2010 represent the actual expenditures made for this expenditure category through December 10, 2010, plus an estimate for the final payroll of the fiscal year. 2011 salary assumptions are based on the actual budgetary requests from the various departments and agencies within the County and as provided by the Board of County Commissioners. 2012 salary assumptions are based on the 2011 salary projections from the Board of County Commissioners and the various department and agency heads for all employees and County officials paid from the County General Fund.

B. Benefits

The County provides retirement, health, Medicare, workers' compensation, and unemployment compensation benefits for its employees. Retirement and Medicare costs are based on a percentage of wages paid and in accordance with Ohio and Federal law. Unemployment costs are based on actual claims incurred.

B. Benefits, continued

All County employees participate in the Ohio Public Employees Retirement System (OPERS). OPERS' provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. Plan members, other than those engaged in law enforcement, are required to contribute 10 percent of their annual covered salary and the County is required to contribute 14 percent. For law enforcement employees, the employee contribution is 10.1 percent and the employer contribution is 17.63 percent for 2010 and will be increased to 18.10 percent in 2011.

The County participates in the County Commissioners Association Service Corporation (Plan), a workers' compensation insurance purchasing pool. The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers' compensation experience of the participating counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, annually the Plans executive committee calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants.

For 2010, the County was self-insured for employee health benefits. A monthly premium is charged to any fund that pays salaries and accumulated in the Self-Insurance Fund which pays the employees' health claims. The employees share in the cost of the monthly premium. Health insurance for County employees has been identified as an area where costs have increased significantly over the last several years. In 2009, the Board of County Commissioners retained a consultant to develop a comprehensive three year healthcare strategy plan. The results of this plan identified that in order for the County to control future healthcare costs and maintain the current level of County services, the dollars available for healthcare costs needed to be restructured. Therefore, a change in plan design and a cost shift of the percentage paid for health insurance between employer and employee was implemented for 2010. Beginning in 2011, the County will be full-insured with Medical Mutual of Ohio.

2010 assumptions for the County Benefits expenditure category are based on actual expenditures through December 10, 2010, plus an estimate for the benefit costs associated with the final payroll of the fiscal year. 2011 benefit assumptions are based on the budgetary requests from the various department and agencies within the County General Fund and as provided by the Board of County Commissioners. For 2011, Health insurance costs are forecasted to increase by 18 percent based on a contract approved by the Board of County Commissioners. Workers' compensation rates for 2011 are based on estimates provided by the County's workers' compensation consultant, CompManagement, Inc. For 2012, all assumptions for the benefits expenditure category are based on 2011 benefit projections from the Board of County Commissioners. All benefit costs are charged to the fund in which the employee's wages are paid.

C. Materials and Supplies, Contractual Services and Other Expenditures

The Materials and Supplies expenditure category represents costs for consumable items such as office supplies and gasoline. The Contractual Services expenditure category represents expenditures for the payment of services and repairs provided by outside contractors and for utilities such as heat, lighting, and water. The Other expenditure category represents miscellaneous expenditures not included in another expenditure category. 2010 expenditure assumptions for materials and supplies, contractual services and other expenditures are based on actual expenditures made for the year. 2011 expenditure assumptions for this category are based on the actual budgetary requests from the various departments and agencies and as provided by the Board of Commissioners. The assumptions used in forecasting the 2012 expenditure categories of materials and supplies, contractual services, and other, was a three-year average increased by two-percent.

D. Advances Out

The Advances Out expenditure category, represents monies loaned to various levy and grant funds from the General Fund. The 2010 and 2011 forecast for advances include only those loans that have been identified by the Board of County Commissioners to be loaned from the General Fund. Advances made or received are considered a cash flow item and are therefore not included in operating revenues or expenditures. A summary of advances made to other funds in 2010 from the General Fund is listed below.

Fund	2010
Community Development Block Grant	\$167,944
County Home	\$59,000
Economic Development Grants	\$674,865
Emergency Management Grants	\$63,914
Jail Operating Levy	\$44,000
Operation Road Patrol	\$207,298
Victims of Crime Grant	\$7,600
Westmoor Sewer Construction	324,825
Total General Fund - Advances Out	\$1,549,446

E. Transfers Out

The Board of County Commissioners authorize certain transfers of general operating resources to finance debt payments, the operations of other governmental agencies and in conjunction with certain contracts for services rendered on behalf of an outside agency. Any transfers of general operating resources for a specific purpose such as a grant matching monies, debt service payments or other statutorily segregated programs are required by State law to be authorized by legislation from the Board of County Commissioners. The table below summarizes the actual transfers of general operating resources that were made in 2010, and the anticipated transfers for 2011 based on the actual budgetary requests from the various departments and agencies and as provided by the Board of County Commissioners. The assumed transfers of general operating resources for 2012 is based on the debt service requirements and the financial need for the Criminal Justice Levy and the Jail Operating Funds.

Fund	2010	2011	2012
Debt Service:			
Administration Building	\$291,687	\$290,781	\$298,688
Courthouse Renovation	\$252,663	\$258,205	\$263,578
Economic Development	\$44,000	\$26,640	\$26,640
Emergency Management	\$0	\$25,000	\$25,000
Jail Operating Levy	\$711,454	\$866,287	\$1,044,086
Job and Family Services	\$91,568	\$145,000	\$145,000
Criminal Justice Levy	\$0	\$130,622	\$135,202
Victims of Crime	\$12,481	\$12,840	\$12,840
Total	\$1,403,853	\$1,755,375	\$1,926,034

Note 6 - Debt Service

The County's debt obligations for fiscal year 2010 include general obligation bonds issued for the jail facility, Job and Family Services building and addition, courthouse renovation, County administration building, landfill improvements and repairs, waterline improvements, and an OPWC loan for the sewer district. These obligations are paid from the various funds that have been established for providing the services related to the debt issuance.

The 2010 principal and interest payments, along with the sources of revenue that is used to pay the debt service payments for the various debt issues are as follows:

Note 6 - Debt Service, continued

	Principal	Interest	Total	Resources Used for Payment
Jail Facility	\$85,000.00	\$78,765.00	\$163,765.00	Sales Tax
Job and Family Services Building	65,000.00	13,200.00	78,200.00	Rent
Job and Family Services Addition	40,000.00	62,900.00	102,900.00	Rent
Courthouse Renovation	110,000.00	147,592.50	257,592.50	General Operating
County Administration Building	130,000.00	161,992.50	291,992.50	General Operating
Landfill Improvements	350,000.00	52,412.19	402,412.19	Landfill Fees
Landfill Repairs	45,000.00	43,075.00	88,075.00	Landfill Fees
Waterline Improvements	34,459.86	43,190.14	77,650.00	Service Charges
OPWC Loan	2,479.00	0.00	2,479.00	Service Charges
	\$861,938.86	\$603,127.33	\$1,465,066.19	

Note 7 - Pending Litigation

The County is a party to various legal proceedings. The Ohio EPA asserts that the County improperly received a total of \$860,000 from the Solid Waste Management District (District) in 2009 for rent. Based on the terms of the lease, the District was required in 2009 to pay a lump sum payment of \$500,000 plus \$30,000 per month for each month in 2009 and is to continue at that rate for a period of five years. Starting in 2010, additional similar payments are being placed in escrow pending resolution of the assertion. The County maintains that these payments were properly made by the District in compliance with the District's Solid Waste Management Plan. The EPA disagrees with this contention. Although litigation has been threatened by the Ohio Attorney General acting on behalf of the EPA to recover some or all of these payments, along with payment of civil penalties for alleged violations of Ohio's solid waste laws and regulations, no litigation has yet been instituted. At present, the parties are in discussion to resolve the EPA's claims. It cannot be determined at this time what the ultimate outcome will be or if any potential loss will occur in the event of an unfavorable outcome. As such, for 2010, 2011, and 2012, all revenues associated with the Solid Waste lease have been removed from the Charge for Services revenue category within the General Fund.

Note 8 – Unclaimed Monies

The Unclaimed Monies Fund has a balance as of the date of this forecast of \$52,215. The County is required to maintain these funds per section 9.39 of the Ohio Revised Code for five years, after which time these monies may be transferred to the General Fund. For financial forecasting purposes, \$9,558 will be available for transfer from this fund in 2011 and \$7,776 will be available for transfer to the General Fund in 2012.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY AUDITOR

The major functions of the County Auditor's Office are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the Real Estate Assessment Special Revenue Fund. Expenditures of the Real Estate Assessment Fund are restricted by Section 325.31 of the Ohio Revised Code and are primarily used for those costs associated with the assessment of real property in the County.

- *General Accounting*
 - Issue payments for all County obligations from some 30 different offices and departments
 - Administer and distribute more than \$14 million in tax and license revenues including real estate taxes, motor vehicle license fees, gasoline taxes, estate taxes, manufactured home taxes, and local government funds to various political subdivisions within the County
 - Financial administration of the County payroll and benefits system for more than 500 employees
 - Prepare the County's Comprehensive Annual Financial Report which details over 85 funds
- *Real Estate Appraisal and Assessment*
 - Full reappraisal of real property in the County every six years for more than 33,000 parcels with an update of those values every three years
 - Processing and maintenance of County real estate records that include ownership, appraised value, property description, dimensions and sketches of each parcel
- *Licensing*
 - Administers the licensing programs for vendors, cigarettes and dogs
- *Weights and Measures*
 - Enforcement of Ohio's Weights and Measures laws and testing of over 750 scales and gas pumps annually for accuracy

Revenues - The fees listed below are established by law with most fees being mandatory.

General Fund

Charges for Services

- *Conveyances on Real Property Transfers* are based on \$4 per \$1,000 of sale value as set forth in Section 319.54 and 322.02 of the Ohio Revised Code.
- *Auditor Settlement Fees* are based on a sliding scale to actual taxes collected as set forth in Section 319.54 of the Ohio Revised Code.
- *Real Estate Transfer Fees* are based on \$.50 per parcel transferred as set forth in Section 319.54 of the Ohio Revised Code.
- *Ditch Assessments* are the charges for costs incurred for administering special assessments as set forth in Section 6119.54 of the Ohio Revised Code.

Licenses and Permits

- *Licenses, Fees and Permits* include auditor notification of new construction or improvement to real property (Section 5713.17), vendor (Section 5739.17), junk yard (Section 4737.07), and cigarette licenses (Section 319.54).

Real Estate Fund

Charges for Services

- *Property Tax Settlement Fees* per Section 319.54 of the Ohio Revised Code.

Other Revenue

- *CAUV Application Fees* per Section 5713.31 of the Ohio Revised Code.
- *Sales Analysis Subscription Fees*

Revenue Assumptions:

All revenue sources collected by the County Auditor are estimated to remain static for 2011 and 2012 due to the current economic climate.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

Expenditure Assumptions:

For the General Fund all expenditure assumptions are outlined in Note 5. For the Real Estate Assessment Fund, expenditure assumptions are outlined in Note 5 with the exception of anticipated increases in contract services for costs associated with the six year reappraisal that is mandated by Ohio law and increases in capital outlay for anticipated technology updates within the Auditor's Office.

Listed below is the financial detail associated with the County Auditor's Office by fund.

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$373,320.00	\$373,320.00	\$401,210.00	\$396,589.03	\$474,048.08	\$527,904.73
LICENSES AND PERMITS	2,310.00	2,310.00	2,648.22	2,414.68	2,667.97	3,306.52
TOTAL REVENUE	\$375,630.00	\$375,630.00	\$403,858.22	\$399,003.71	\$476,716.05	\$531,211.25
EXPENDITURES						
<i>AUDITOR:</i>						
SALARIES	\$256,579.04	\$256,579.04	\$246,531.10	\$259,396.69	\$252,156.82	\$246,484.93
BENEFITS	76,988.07	76,988.07	75,021.24	101,502.24	106,570.94	100,725.88
SUPPLIES	4,983.72	4,886.00	3,491.80	5,560.11	4,364.25	4,447.48
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSE	2,555.10	2,505.00	1,920.84	2,191.23	3,352.31	2,186.59
TOTAL AUDITOR	341,105.93	340,958.11	326,964.98	368,650.27	366,444.32	353,844.88
<i>BUDGET COMMISSION:</i>						
OTHER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
<i>BOARD OF REVISION:</i>						
OTHER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$341,105.93	\$340,958.11	\$326,964.98	\$368,650.27	\$366,444.32	\$353,844.88
REAL ESTATE ASSESSMENT FUND:						
REVENUE						
CHARGES FOR SERVICES	\$505,000.00	\$505,000.00	\$498,223.74	\$512,761.32	\$526,232.50	\$401,593.74
OTHER REVENUE	5,083.00	5,083.00	4,000.00	4,420.00	5,100.40	5,431.00
TOTAL REVENUE	\$510,083.00	\$510,083.00	\$502,223.74	\$517,181.32	\$531,332.90	\$407,024.74
EXPENDITURES						
SALARIES	\$215,162.98	\$300,000.00	\$215,162.98	\$187,166.96	\$170,624.38	\$157,576.04
BENEFITS	68,966.02	85,300.00	69,029.74	53,092.31	50,603.70	53,367.41
SUPPLIES	20,400.00	20,000.00	13,393.89	12,870.46	11,773.15	11,108.58
CONTRACT SERVICES	250,000.00	354,926.27	270,738.99	151,251.46	33,175.75	102,133.86
CAPITAL OUTLAY	8,000.00	15,000.00	14,566.83	29,473.78	6,652.69	11,502.00
OTHER EXPENSE	10,650.00	10,500.00	5,513.70	4,519.29	9,753.20	6,211.98
TOTAL EXPENDITURES	\$573,179.00	\$785,726.27	\$588,406.13	\$438,374.26	\$282,582.87	\$341,899.87
CASH BALANCE @ DECEMBER 31	\$676,150.00	\$739,245.99	\$1,014,889.26	\$1,101,071.65	\$1,022,264.59	\$773,514.56

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

BOARD OF ELECTIONS

The major functions of the County Board of Elections are listed below and are set forth by Ohio law. The financial operations of this office are accounted for within the General Fund. The financial activity of the Board of Elections is governed by Section 3501.17 of the Ohio Revised Code.

- Administers up to four local elections a year for 29,170 registered voters in the County as of 2010
- Petitions for local, legislative and congressional district offices and local issues and options are filed
- Campaign finance reports for local candidates, political parties and political action committees are filed

Department Revenues - The fees listed below are established by law.

General Fund

Charges for Services

- *Board of Election Fees* as specified in Section 3513.10 of the Ohio Revised Code.
- *Election Expenses Reimbursements* as specified in Section 3501.17 (A) of the Ohio Revised Code.

Revenue Assumptions:

2011 Board of Election fees are forecasted based on department estimates and 2012 is estimated at 2011 revenue estimates. The increase in 2010 charge for services revenue represents a timing issue of when 2009 election fees were reimbursed to the County, rather than an actual increase in fees.

Expenditure Assumptions:

All expenditure assumptions relating to salaries, benefits, materials and supplies, and other expenses are outlined in Note 5. The forecasted increase in capital outlay expenditures in 2011 is for the purchase of a new voter registration server and additional voting equipment anticipated by the Board of Elections.

Listed below is the financial detail associated with the County Board of Elections.

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$52,000.00	\$52,000.00	\$83,995.92	\$24,068.44	\$138,403.97	\$36,388.41
TOTAL REVENUE	\$52,000.00	\$52,000.00	\$83,995.92	\$24,068.44	\$138,403.97	\$36,388.41
EXPENDITURES						
SALARIES	\$233,750.00	\$233,750.00	\$247,379.98	\$211,202.67	\$225,196.97	\$228,954.45
BENEFITS	76,317.47	76,317.47	64,959.48	77,731.52	71,874.81	57,218.63
SUPPLIES	20,400.00	20,000.00	20,418.33	11,556.58	20,232.57	24,759.46
CONTRACT SERVICES	62,730.00	61,500.00	50,270.00	48,670.24	110,428.75	36,937.71
CAPITAL OUTLAY	7,000.00	8,387.50	4,686.74	7,461.01	9,110.24	5,766.32
OTHER EXPENSE	22,756.18	22,359.00	15,414.15	14,594.04	20,810.16	19,411.39
TOTAL EXPENDITURES	\$422,953.65	\$422,313.97	\$403,128.68	\$371,216.06	\$457,653.50	\$373,047.96

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

CLERK OF COURTS

The major functions of the County Clerk of Court's Office are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the Clerk of Courts Title Special Revenue Fund. The expenditures of the Clerk of Courts Title Fund are governed by Sections 1548 and 4505 of the Ohio Revised Code and are primarily used for the costs associated with the processing of titles to motor vehicles and watercraft.

- Receiving, docketing, indexing, certifying and preserving the pleadings, court orders and other legal documents that are filed with Crawford County Common Pleas Court and 3rd District Court of Appeals
- Serves court papers as required by law and as directed by the parties, furnishes preliminary case schedules and notices of hearings, and issues such writs as subpoenas, summons, warrants, and executions
- Receives deposits of money to cover court costs, fines, fees, and restitution and disburses according to statute and court order
- Issue Certificates of Title for automobiles, watercraft and trailers
- Processes passport applications and records notary commissions

Department Revenues - The fees listed below are established by law.

General Fund

Charges for Services

- *Clerk of Courts Fees* as set forth in Section 2303.20 of the Ohio Revised Code.
- *Indigent Application Fees* are based on 80 percent of the total fee assessed for providing indigent defense services as set forth in House Bill 66.

Other Revenue

- *Lawyers Fees* were received in 2007 for a guardianship.

Clerk of Courts Title Fund

Charges for Services

- *Certificate of Title Fees* based on type of title as set forth in Sections 4505.09 and 1548.10 of the Ohio Revised Code.

Other Revenue

- *Reimbursements*

Revenue Assumptions:

2011 and 2012 Court fees are forecasted based on department estimates for the General Fund. Certificate of Title fees were increased from \$5 to \$15 by State law effective July 1, 2009. Estimates for 2011 and 2012 reflect the County's portion of this fee.

Expenditure Assumptions:

For the General Fund and the Clerk of Court's Title Fund, all expenditure assumptions are outlined in Note 5.

Listed on the following page is the financial detail associated with the County Clerk of Court's Office by fund.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$106,000.00	\$106,000.00	\$109,700.66	\$105,705.92	\$116,425.73	\$127,875.25
OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	589.15
TOTAL REVENUE	\$106,000.00	\$106,000.00	\$109,700.66	\$105,705.92	\$116,425.73	\$128,464.40
EXPENDITURES						
<i>CLERK OF COURTS:</i>						
SALARIES	\$189,182.00	\$189,182.00	\$188,507.00	\$188,354.78	\$182,036.40	\$176,292.55
BENEFITS	65,478.41	65,478.41	67,740.46	74,202.68	61,033.92	62,968.53
SUPPLIES	9,523.14	9,336.41	8,124.01	7,708.28	8,901.63	9,240.44
CONTRACT SERVICES	4,488.00	4,400.00	4,006.66	4,024.76	3,949.14	3,574.22
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	680.00
OTHER EXPENSE	3,045.00	3,000.00	1,955.65	2,237.47	702.00	399.35
TOTAL CLERK OF COURTS	271,716.55	271,396.82	270,333.78	276,527.97	256,623.09	253,155.09
<i>COURT OF APPEALS:</i>						
OTHER EXPENSE	20,320.00	20,000.00	6,635.25	17,060.74	26,877.33	26,497.37
TOTAL COURT OF APPEALS	20,320.00	20,000.00	6,635.25	17,060.74	26,877.33	26,497.37
TOTAL EXPENDITURES	\$292,036.55	\$291,396.82	\$276,969.03	\$293,588.71	\$283,500.42	\$279,652.46
CLERK OF COURTS TITLE FUND:						
REVENUE						
CHARGES FOR SERVICES	\$150,000.00	\$160,000.00	\$196,265.24	\$144,078.99	\$117,672.21	\$134,774.66
OTHER REVENUE	0.00	0.00	0.00	0.00	333.83	0.00
TOTAL REVENUE	\$150,000.00	\$160,000.00	\$196,265.24	\$144,078.99	\$118,006.04	\$134,774.66
EXPENDITURES						
SALARIES	\$94,000.00	\$94,000.00	\$85,502.04	\$84,054.54	\$82,250.80	\$79,143.07
BENEFITS	47,500.00	47,500.00	35,599.16	40,239.56	38,776.43	43,583.67
SUPPLIES	4,080.00	4,000.00	2,874.09	2,447.91	3,081.26	1,854.93
CONTRACT SERVICES	32,810.00	32,500.00	22,139.13	22,578.50	23,096.05	23,358.43
CAPITAL OUTLAY	3,000.00	3,000.00	872.92	277.00	0.00	1,295.70
OTHER EXPENSE	6,192.00	6,100.00	174.40	198.25	233.28	1,389.09
TOTAL EXPENDITURES	\$187,582.00	\$187,100.00	\$147,161.74	\$149,795.76	\$147,437.82	\$150,624.89
CASH BALANCE @ DECEMBER 31	\$57,098.63	\$94,680.63	\$121,780.63	\$72,677.13	\$78,393.90	\$107,825.68

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY COMMISSIONERS

The major functions of the County Commissioner's Office are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the Dog and Kennel Special Revenue Fund. The expenditures of the Dog and Kennel Fund are restricted by Chapter 955 of the Ohio Revised Code and are primarily used for the costs associated with the dog warden.

- *General Powers*
 - Represent the County government taxing, budgeting, appropriating, and purchasing authority
 - Hold title to County property
 - Hold hearings and make rulings on annexations
 - Approve drainage improvements through the petition ditch process
 - Establish water and sewer districts and making improvements and providing for solid waste disposal
- *Dog and Kennel*
 - Costs associated with the enforcement of Chapter 955 of the Ohio Revised Code, including the employment of a Dog Warden.

Department Revenues - The fees and revenue streams listed below are established in accordance with Ohio law.

General Fund

Charges for Services

- *Rent* consists of the agreement with Bucyrus City School District for the leasing of the Courthouse annex. The lease ended July 31, 2010.
- *Solid Waste District Lease* consists of the agreement with the Solid Waste District for the leasing of the property at the County landfill.
- *Excess Fees Sanitary Landfill* represents the excess monies of the Sanitary Landfill operation that are owed to the County General fund and are not required to pay debt service obligations of the landfill.
- *Lessor Fees* represents a lessor fee charged to the private operator of the Sanitary Landfill.
- *Indirect Costs* are based on a cost allocation plan which outlines the monies that are eligible to be reimbursed to the County General Fund from the various County departments and offices for costs associated with the general administration of County government.

Rent

- *Children Services Rent* in prior years was used for the repayment of debt related to the construction of an addition to the facility. The debt service payments have been completed and all future rental payments are reflected in the General Fund. The lease ends December 31, 2030.

Advances In revenues posted to this category are not considered operating revenues and represent loans that the General Fund of the County has made to other funds that are anticipated to be repaid no later than December 31, 2011.

Dog and Kennel Fund

Charges for Services

- *Dog Licenses, Impound Fees, and Penalties* are established by the County Commissioners in order to cover costs of operations.
- *Fines and Forfeitures* are received by the Municipal Court for penalties applied to dog owners who violate Chapter 955.

Revenue Assumptions:

For the General Fund, all revenue assumptions are consistent with those outlined in Note 4. For the Dog and Kennel Fund, revenue assumptions are based on County Commissioner directive that increase the Dog and Kennel fees for 2010.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

Expenditure Assumptions:

For the General Fund and the Dog and Kennel Fund, all expenditure assumptions are consistent with those outlined in Note 5, with the exception of capital outlay in the General Fund which includes an increase in expenditures for costs associated with the purchase of a new printer and computers in 2012. For the Dog and Kennel Fund, transfers out represents the transfer of funds to the Dog and Kennel Capital Project Fund for the purpose of acquiring a new truck in future years.

Listed below is the financial detail associated with the County Commissioner's Office by fund.

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$1,009,017.96	\$1,012,367.96	\$900,396.39	\$983,068.32	\$259,457.32	\$331,174.68
OTHER REVENUE	0.00	0.00	0.00	17,861.77	9,136.55	0.00
RENT	0.00	0.00	17,344.56	17,344.56	17,344.56	17,344.56
TOTAL REVENUE	\$1,009,017.96	\$1,012,367.96	\$917,740.95	\$1,018,274.65	\$285,938.43	\$348,519.24
TRANSFERS IN	0.00	0.00	145,710.78	38,578.79	228,283.41	35,098.07
ADVANCES IN	0.00	288,797.36	1,609,474.53	632,287.99	622,472.35	1,281,603.43
EXPENDITURES						
<i>COMMISSIONERS:</i>						
SALARIES	\$224,453.00	\$224,453.00	\$215,098.78	\$223,995.98	\$221,716.63	\$215,171.60
BENEFITS	79,456.56	79,456.56	80,723.92	101,388.55	94,600.08	105,528.53
SUPPLIES	2,040.00	2,000.00	1,045.08	2,014.93	2,133.12	2,103.50
CONTRACT SERVICES	5,100.00	5,000.00	1,515.23	1,462.56	2,020.06	4,803.86
CAPITAL OUTLAY	11,000.00	0.00	0.00	73.84	834.31	0.00
OTHER EXPENSE	11,373.00	41,612.51	8,891.78	10,208.61	12,931.69	10,335.04
TOTAL COMMISSIONERS	333,422.56	352,522.07	307,274.79	339,144.47	334,235.89	337,942.53
<i>INSURANCES:</i>						
CONTRACT SERVICES	196,000.00	196,000.00	158,082.00	252,331.00	256,268.00	258,012.00
<i>T.B. HOSPITAL:</i>						
SUPPLIES	816.00	800.00	0.00	781.05	787.02	369.10
OTHER EXPENSE	112.20	110.00	0.00	0.00	0.00	0.00
TOTAL T.B. HOSPITAL	928.20	910.00	0.00	781.05	787.02	369.10
<i>VITAL STATISTICS:</i>						
OTHER EXPENSE	1,000.00	1,000.00	731.00	744.00	738.00	742.00
<i>OTHER HEALTH:</i>						
OTHER EXPENSE	70,427.88	69,046.94	71,271.79	73,893.64	69,771.43	72,474.76
<i>AGRICULTURE:</i>						
BENEFITS	135.00	135.00	117.32	100.14	102.64	84.88
OTHER EXPENSE	240,971.00	240,971.00	213,798.05	307,102.93	330,606.50	304,460.95
TOTAL AGRICULTURE	241,106.00	241,106.00	213,915.37	307,203.07	330,709.14	304,545.83
<i>COURTHOUSE AND JAIL:</i>						
SALARIES	153,100.00	153,100.00	153,497.91	147,303.03	158,075.41	179,391.20
BENEFITS	58,112.18	58,112.18	68,015.58	72,993.02	69,995.32	82,911.08
SUPPLIES	20,400.00	20,000.00	14,600.45	20,025.79	19,542.82	27,408.52
CONTRACT SERVICES	307,887.00	301,850.00	322,042.81	297,870.75	330,133.35	323,072.95
CAPITAL OUTLAY	1,500.00	1,500.00	741.31	3,105.49	5,160.69	1,671.15
OTHER EXPENSE	183,800.00	180,200.00	175,188.51	168,251.90	178,262.04	163,504.99
TOTAL COURTHOUSE AND JAIL	724,799.18	714,762.18	734,086.57	709,549.98	761,169.63	777,959.89

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
<i>COUNTY PLANNING COMMISSION:</i>						
OTHER EXPENSE	10,000.00	10,000.00	10,000.00	10,000.00	35,000.00	35,000.00
<i>BUREAU OF EXAMINATION:</i>						
CONTRACT SERVICES	75,000.00	75,000.00	76,460.73	55,209.25	72,540.55	74,658.47
<i>COMMISSIONERS:</i>						
OTHER	14,000.00	14,000.00	13,041.76	15,136.14	13,993.61	22,530.19
TOTAL OPERATING EXPENDITURES	\$1,666,683.82	\$1,674,347.19	\$1,584,864.01	\$1,763,992.60	\$1,875,213.27	\$1,884,234.77
TRANSFERS OUT	1,951,034.25	1,755,374.73	1,403,851.99	1,808,548.29	1,724,144.26	1,887,112.46
ADVANCES OUT	0.00	0.00	1,549,446.33	778,447.38	419,323.68	371,079.77
DOG AND KENNEL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$154,000.00	\$154,000.00	\$137,094.00	\$135,567.25	\$120,658.00	\$113,427.00
FINES AND FORFEITURES	1,000.00	1,000.00	1,022.00	954.00	996.00	2,316.00
OTHER REVENUE	0.00	0.00	0.00	0.00	1,960.17	0.00
TOTAL REVENUE	\$155,000.00	\$155,000.00	\$138,116.00	\$136,521.25	\$123,614.17	\$115,743.00
EXPENDITURES						
SALARIES	\$65,000.00	\$65,000.00	\$59,774.93	\$59,159.72	\$53,465.29	\$53,861.05
BENEFITS	22,077.00	22,077.00	16,210.00	18,646.65	14,520.51	13,367.76
SUPPLIES	7,344.00	7,200.00	5,742.76	5,529.90	5,565.17	5,808.96
CONTRACT SERVICES	42,840.00	42,000.00	36,527.36	25,657.73	29,107.12	19,867.12
CAPITAL OUTLAY	500.00	1,000.00	148.87	2,291.91	383.44	0.00
OTHER EXPENSE	11,200.00	11,000.00	18,610.47	1,497.49	10,986.47	18,498.35
TOTAL OPERATING EXPENDITURES	148,961.00	148,277.00	137,014.38	112,783.40	114,028.00	111,403.24
TRANSFERS OUT	5,000.00	5,000.00	5,000.00	0.00	5,000.00	0.00
TOTAL EXPENDITURES	\$153,961.00	\$153,277.00	\$142,014.38	\$112,783.40	\$119,028.00	\$111,403.24
CASH BALANCE @ DECEMBER 31	\$65,112.09	\$64,073.09	\$62,350.09	\$66,248.47	\$42,510.62	\$37,924.45

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COMMON PLEAS COURT

The major functions of the Common Pleas Court are listed below and are set forth in Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the Court Computer, Sanction Costs, Special Projects, and Library and Legal Research Special Revenue Funds. The expenditures of the Court Computer Fund are restricted by Section 2301.201 (B) of the Ohio Revised Code and are primarily used for the costs of computerization of the Court. The expenditures of the Sanction Costs Fund are restricted by Section 321.44 of the Ohio Revised Code and are primarily used to provide probation services within the County. The expenditures of the Special Projects Fund are restricted by Section 2303.201 (E)(1) of the Ohio Revised Code and are primarily used for the various services and projects for the Common Pleas Court. The expenditures of the Library and Legal Research Fund are restricted by Section 2303.201 (A) of the Ohio Revised Code and are primarily used for costs associated with legal research and computer maintenance.

- Hears civil cases involving amounts greater than \$15,000
- Hears criminal felony cases occurring outside corporation limits or remanded from the Municipal Court
- Hears appeals from decisions of state and local administrative agencies

Department Revenues - The fees listed below are established by law with most fees being mandatory.

General Fund

Fines and Forfeitures

- *Fines* per Section 2949.11 of the Ohio Revised Code.

Court Computer Fund

Charges for Services

- *Computer Fees* are based on an additional \$10 per filing of each cause of action, appeal, certificate of judgment, or the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under ORC 2303.20 (A), (P), (Q), (T), and (U).

Sanction Costs Fund

Charges for Services

- *Sanction Cost Fees* per Section 2951.021 of the Ohio Revised Code.

Special Projects Fund

Charges for Services

- *Fees* per Section 2303.201 (E)(1) of the Ohio Revised Code.

Library and Legal Research Fund

Charges for Services

- *Fees* are based on an additional \$3 per filing of each cause or appeal under Section 2303.20 (A), (Q), and (U) of the Ohio Revised Code and \$10 per filing of each cause of action, appeal, certificate of judgment, or the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under ORC 2303.20 (A), (P), (Q), (T), and (U).

Revenue Assumptions:

Fine revenues for the General Fund for 2010 were based on actual receipts for the year and anticipation of fines that were inadvertently deposited into the Sanction Costs Fund from 1998 through 2009. Fine revenue estimates for 2011 are forecasted based on the general assumptions outlined in Note 4. Fine revenue estimates for 2012 are based on a three year average. Charges for Services revenue for the Court Computer, Sanction Costs, and Special Projects, and Library and Legal Research Funds were forecasted to change insignificantly for 2011 and 2012.

Expenditure Assumptions:

For all funds under the supervision of the Common Pleas Court Judge, expenditure assumptions are consistent with those outlined in Note 5 except for future equipment purchases projected by the Common Pleas Court and which are generally forecasted to be paid from the County Computer and Special Projects Funds.

Listed on the following page is the financial detail associated with the Common Pleas Court by fund.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
FINES AND FORFEITURES	\$1,000.00	\$1,000.00	\$46,640.44	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$1,000.00	\$1,000.00	\$46,640.44	\$0.00	\$0.00	\$0.00
EXPENDITURES						
<i>COMMON PLEAS COURT:</i>						
SALARIES	\$341,504.00	\$341,504.00	\$341,723.33	\$340,985.78	\$330,719.45	\$306,631.30
BENEFITS	99,445.13	99,445.13	94,837.63	108,141.82	103,279.39	98,143.81
SUPPLIES	8,160.00	8,000.00	6,852.33	7,602.35	8,044.33	7,656.80
CONTRACT SERVICES	6,936.00	6,800.00	6,545.94	6,654.69	6,904.48	6,633.10
CAPITAL OUTLAY	0.00	0.00	0.00	159.00	543.40	7,991.40
OTHER EXPENSE	128,460.00	126,300.00	125,917.19	122,664.36	137,417.81	104,141.05
<i>TOTAL COMMON PLEAS COURT</i>	584,505.13	582,049.13	575,876.42	586,208.00	586,908.86	531,197.46
<i>JURY COMMISSION:</i>						
SALARIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
BENEFITS	221.40	221.40	217.60	216.12	221.48	210.97
SUPPLIES	510.00	500.00	200.00	178.72	1,274.80	472.48
<i>TOTAL JURY COMMISSION</i>	1,931.40	1,921.40	1,617.60	1,594.84	2,696.28	1,883.45
<i>ADULT PROBATION:</i>						
SALARIES	53,123.20	53,123.20	53,123.20	53,064.00	51,526.40	48,920.00
BENEFITS	16,646.81	16,646.81	15,951.83	18,198.20	17,625.88	18,755.61
SUPPLIES	102.00	100.00	0.00	70.00	0.00	0.00
CONTRACT SERVICES	1,122.00	1,100.00	922.13	1,108.08	841.41	1,169.77
OTHER EXPENSE	202.00	200.00	0.00	0.00	77.40	0.00
<i>TOTAL ADULT PROBATION</i>	71,196.01	71,170.01	69,997.16	72,440.28	70,071.09	68,845.38
TOTAL EXPENDITURES	\$657,632.54	\$655,140.54	\$647,491.18	\$660,243.12	\$659,676.23	\$601,926.29
COURT COMPUTER FUND:						
REVENUE						
CHARGES FOR SERVICES	\$15,000.00	\$15,000.00	\$15,853.00	\$16,508.30	\$16,442.71	\$15,397.95
TOTAL REVENUE	\$15,000.00	\$15,000.00	\$15,853.00	\$16,508.30	\$16,442.71	\$15,397.95
EXPENDITURES						
SUPPLIES	\$1,030.20	\$1,010.00	\$385.48	\$468.45	\$0.00	\$0.00
CONTRACT SERVICES	11,016.00	10,800.00	10,200.00	1,200.00	1,200.00	1,200.00
CAPITAL OUTLAY	15,000.00	20,200.00	4,128.85	8,156.96	0.00	2,111.00
TOTAL EXPENDITURES	\$27,046.20	\$32,010.00	\$14,714.33	\$9,825.41	\$1,200.00	\$3,311.00
CASH BALANCE @ DECEMBER 31	\$83,869.99	\$95,916.19	\$112,926.19	\$111,787.52	\$105,104.63	\$89,861.92

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Estimated	2009 Actual	2008 Actual	2007 Actual
SANCTION COSTS FUND:						
REVENUE						
CHARGES FOR SERVICES	\$15,000.00	\$15,000.00	\$16,968.70	\$15,558.40	\$19,830.26	\$18,189.93
FINES AND FORFEITURES	0.00	0.00	0.00	3,426.80	4,748.88	199.60
TOTAL REVENUE	\$15,000.00	\$15,000.00	\$16,968.70	\$18,985.20	\$24,579.14	\$18,389.53
EXPENDITURES						
SALARIES	\$11,419.20	\$11,419.20	\$11,419.20	\$11,406.40	\$11,074.40	\$10,530.40
BENEFITS	3,774.91	3,774.91	3,458.30	2,019.80	1,997.90	1,805.00
CONTRACT SERVICES	1,530.00	1,500.00	454.86	686.48	678.00	617.50
CAPITAL OUTLAY	3,000.00	3,000.00	1,127.16	2,829.24	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00	225.99	0.00
TOTAL OPERATING EXPENDITURES	\$19,724.11	\$19,694.11	\$16,459.52	\$16,941.92	\$13,976.29	\$12,952.90
TRANSFERS OUT	0.00	0.00	42,688.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$19,724.11	\$19,694.11	\$59,147.52	\$16,941.92	\$13,976.29	\$12,952.90
CASH BALANCE @ DECEMBER 31	\$24,947.58	\$29,671.69	\$34,365.80	\$76,544.62	\$74,501.34	\$63,898.49
SPECIAL PROJECTS FUND:						
REVENUE						
CHARGES FOR SERVICES	\$20,000.00	\$20,000.00	\$28,274.81	\$33,134.71	\$33,056.79	\$26,308.50
TOTAL REVENUE	\$20,000.00	\$20,000.00	\$28,274.81	\$33,134.71	\$33,056.79	\$26,308.50
EXPENDITURES						
CONTRACT SERVICES	\$510.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	5,000.00	10,000.00	3,669.23	2,834.80	0.00	0.00
OTHER EXPENSE	10,200.00	10,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$15,710.00	\$20,500.00	\$3,669.23	\$2,834.80	\$0.00	\$0.00
CASH BALANCE @ DECEMBER 31	\$162,725.28	\$158,435.28	\$158,935.28	\$134,329.70	\$104,029.79	\$70,973.00
LIBRARY LEGAL RESEARCH FUND:						
REVENUE						
CHARGES FOR SERVICES	\$3,000.00	\$3,000.00	\$3,200.00	\$3,241.00	\$3,186.00	\$3,255.00
TOTAL REVENUE	\$3,000.00	\$3,000.00	\$3,200.00	\$3,241.00	\$3,186.00	\$3,255.00
EXPENDITURES						
CONTRACT SERVICES	\$5,157.47	\$5,056.34	\$4,957.20	\$4,860.00	\$5,236.64	\$4,743.13
TOTAL EXPENDITURES	\$5,157.47	\$5,056.34	\$4,957.20	\$4,860.00	\$5,236.64	\$4,743.13
CASH BALANCE @ DECEMBER 31	\$686.96	\$2,844.43	\$4,900.77	\$6,657.97	\$8,276.97	\$10,327.61

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY CORONER

The major functions of the County Coroner's office are listed below and are set forth by Ohio law. The financial operations of this office are accounted for within the General Fund.

- Responsible for determining cause, mode, and manner of death in suspicious, violent death or suicide cases

Expenditure Assumptions:

Expenditure assumptions for the Coroner's office are consistent with those outlined in Note 5.

Listed below is the financial detail associated with the County Coroner's Office.

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES						
SALARIES	\$48,789.28	\$48,789.28	\$48,789.28	\$48,766.12	\$48,164.64	\$46,811.29
BENEFITS	16,177.93	16,177.93	16,590.82	18,424.67	17,953.06	19,722.87
CONTRACT SERVICES	51,000.00	50,000.00	40,783.90	53,018.24	47,977.60	30,887.49
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSE	1,322.00	1,300.00	1,370.20	1,257.27	1,124.00	1,094.00
TOTAL EXPENDITURES	\$117,289.21	\$116,267.21	\$107,534.20	\$121,466.30	\$115,219.30	\$98,515.65

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY ENGINEER

The major functions of the Sanitary Engineer and the Tax Map Departments are provided for by the County Engineer and set forth in Ohio law. The financial operations for these two departments are accounted for within the General Fund. The County Engineer is also responsible for the maintenance and repair of all county roads and bridges and that financial activity is accounted for in the Auto License and Gas Tax Fund. The financial activity of the Sanitary Engineer and Tax Map Department shown below represents the financial activity accounted for in the General Fund.

- Creates, organizes, and updates tax maps for all parcels in the County
- Provides sanitary engineering services and supervises operations of sewer districts within the County

Expenditure Assumptions:

All expenditure assumptions for the Sanitary Engineer and Tax Map departments are consistent with those outlined in Note 5. Beginning with 2012, all costs associated with the Sanitary Engineer will be allocated to the various funds for which services are being rendered.

Listed below is the financial detail for the Sanitary Engineer and Tax Map Departments.

	2012	2011	2010	2009	2008	2007
	Forecasted	Forecasted	Forecasted	Actual	Actual	Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES						
<i>SANITARY ENGINEER:</i>						
SALARIES	\$0.00	\$32,364.01	\$32,363.76	\$32,359.08	\$31,417.42	\$30,502.33
BENEFITS	0.00	5,550.46	5,864.72	5,790.87	5,758.51	5,216.96
OTHER EXPENSE	0.00	0.00	0.00	175.00	0.00	0.00
<i>TOTAL SANITARY ENGINEER</i>	0.00	37,914.47	38,228.48	38,324.95	37,175.93	35,719.29
<i>TAX MAP:</i>						
SALARIES	81,200.00	81,200.00	81,200.00	80,905.92	78,753.20	76,443.04
BENEFITS	22,434.58	22,434.58	24,692.66	27,907.99	27,163.45	29,800.77
SUPPLIES	2,805.00	2,750.00	2,352.45	2,775.47	3,365.37	2,383.35
CONTRACT SERVICES	8,160.00	8,000.00	7,906.57	9,022.17	24,031.47	8,884.13
CAPITAL OUTLAY	0.00	0.00	2,649.62	7,957.05	3,187.53	3,393.13
OTHER EXPENSE	0.00	0.00	0.00	0.00	80.00	219.78
<i>TOTAL TAX MAP</i>	114,599.58	114,384.58	118,801.30	128,568.60	136,581.02	121,124.20
TOTAL EXPENDITURES	\$114,599.58	\$152,299.05	\$157,029.78	\$166,893.55	\$173,756.95	\$156,843.49

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

JUVENILE COURT

The major functions of Juvenile Court are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund, Court Computer, and the Felony Delinquent Care Special Revenue Funds. The expenditures of the Court Computer Fund are restricted by Section 2151.541 (B)(1) of the Ohio Revised Code and are primarily used for the costs of computerization of the Court. The expenditures of the Felony Delinquent Care Fund are restricted by Section 5139.41 of the Ohio Revised Code and are primarily used for costs associated with placement of children, juvenile delinquency diversion and prevention, and other related activities.

- Hears juvenile cases involving persons under 18 years of age
- Hears cases dealing with unruly, abused and neglected children
- Jurisdiction in adult cases involving paternity, child abuse, nonsupport, visitation, custody and contributing to the delinquency of a minor

Department Revenues - The fees listed below are established by law with most fees being mandatory.

General Fund

Charges for Services

- *Indigent Application Fees* are based on 80 percent of the total fee assessed for providing indigent defense services as set forth in House Bill 66.
- *Child Support Contract Monies* consist of charges to the Department of Job and Family Services for cases involving children that are Title IV-D eligible.
- *Juvenile Court Costs* per Section 2151.54 of the Ohio Revised Code.

Fines and Forfeitures

- *Juvenile Court Fines* are based on various types of offenses including criminal, traffic, family and assault violations as set forth in Sections 2151, 2903, 2919, 4503, 4510, and 4511 of the Ohio Revised Code.

Other Revenue

- *Lawyer Fees* are reimbursed to Juvenile Court as allowed by Section 120.33 (A)(4) of the Ohio Revised Code.

Court Computer Fund

Charges for Services

- *Computer Fees* are based on an additional \$10 per filing of each cause of action, appeal, certificate of judgment, or the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under ORC 2303.20 (A), (P), (Q), (T), and (U).

Felony Delinquent Care Fund

Intergovernmental Revenue

- *Grants* are based on \$50,000 annually and RECLAIM allocation that varies based on the state budget.

Revenue Assumptions:

All revenue assumptions for the various funds under the direction of the Juvenile Court are forecasted consistent with those assumptions outlined in Note 4 with the exception of Intergovernmental revenue projections for the Felony Delinquent Care Fund which were based on grant estimates from the State of Ohio Department of Youth Services for 2011 and 2012.

Expenditure Assumptions:

All expenditure assumptions for the various funds under the direction of Juvenile Court were forecasted consistent with those assumptions outlined in Note 5 with the exception of capital outlay in the Court Computer Fund which includes anticipated expenditures for computer and printer equipment.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$46,200.00	\$46,200.00	\$51,507.13	\$27,352.42	\$25,027.88	\$30,447.06
FINES AND FORFEITURES	3,000.00	3,000.00	1,959.49	5,018.56	4,435.35	6,203.82
OTHER REVENUE	5,000.00	5,000.00	4,193.94	3,845.80	4,039.83	2,540.90
TOTAL REVENUE	\$54,200.00	\$54,200.00	\$57,660.56	\$36,216.78	\$33,503.06	\$39,191.78
EXPENDITURES						
<i>JUVENILE COURT:</i>						
SALARIES	\$188,169.80	\$188,169.80	\$182,509.60	\$176,651.30	\$186,151.21	\$190,342.60
BENEFITS	66,784.58	66,784.58	61,912.16	67,783.87	72,797.50	86,981.19
SUPPLIES	7,140.00	7,000.00	7,752.80	5,050.90	9,469.42	7,263.64
CONTRACT SERVICES	4,590.00	4,500.00	2,529.35	2,995.03	5,051.20	4,998.15
CAPITAL OUTLAY	0.00	0.00	767.90	16,148.56	0.00	149.94
OTHER EXPENSE	101,874.00	101,700.00	86,800.63	74,988.20	92,649.61	83,879.59
<i>TOTAL JUVENILE</i>	368,558.38	368,154.38	342,272.44	343,617.86	366,118.94	373,615.11
<i>JUVENILE PROBATION:</i>						
SALARIES	195,257.40	195,257.40	190,391.79	194,949.50	192,923.40	206,016.97
BENEFITS	56,689.06	56,689.06	65,548.75	76,988.32	72,196.69	84,579.81
CONTRACT SERVICES	102,000.00	100,000.00	95,544.00	79,533.00	93,816.00	91,970.00
OTHER EXPENSE	9,500.00	9,500.00	5,723.55	7,727.81	9,655.26	6,187.30
<i>TOTAL JUVENILE</i>	363,446.46	361,446.46	357,208.09	359,198.63	368,591.35	388,754.08
<i>PROBATION</i>	363,446.46	361,446.46	357,208.09	359,198.63	368,591.35	388,754.08
TOTAL EXPENDITURES	\$732,004.83	\$729,600.83	\$699,480.53	\$702,816.49	\$734,710.29	\$762,369.19
COURT COMPUTER FUND:						
REVENUE						
CHARGES FOR SERVICES	\$5,500.00	\$5,500.00	\$4,749.30	\$4,828.64	\$3,846.55	\$5,101.15
TOTAL REVENUE	\$5,500.00	\$5,500.00	\$4,749.30	\$4,828.64	\$3,846.55	\$5,101.15
EXPENDITURES						
SUPPLIES	\$510.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACT SERVICES	3,060.00	3,000.00	1,000.00	1,000.00	8,985.00	0.00
CAPITAL OUTLAY	11,300.00	11,300.00	12,533.85	0.00	3,279.00	0.00
TOTAL EXPENDITURES	\$14,870.00	\$14,800.00	\$13,533.85	\$1,000.00	\$12,264.00	\$0.00
CASH BALANCE @						
DECEMBER 31	(\$14,287.75)	(\$4,917.75)	\$4,382.25	\$13,166.80	\$9,338.16	\$17,755.61

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
FELONY DELINQUENT CARE FUND:						
REVENUE						
INTERGOVERNMENTAL						
REVENUE	\$248,754.00	\$248,754.00	\$254,770.13	\$251,192.41	\$254,265.59	\$215,572.72
OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$248,754.00	\$248,754.00	\$254,770.13	\$251,192.41	\$254,265.59	\$215,572.72
EXPENDITURES						
SALARIES	\$64,000.00	\$64,000.00	\$62,321.50	\$61,419.27	\$60,922.60	\$52,377.31
BENEFITS	32,560.00	32,560.00	24,521.60	26,468.00	25,450.16	19,997.72
SUPPLIES	5,610.00	6,000.00	2,904.79	4,997.51	4,110.51	1,997.43
CONTRACT SERVICES	211,700.00	208,200.00	216,621.94	170,680.90	165,198.19	115,122.29
CAPITAL OUTLAY	1,400.00	1,400.00	2,370.51	22,301.06	4,089.16	2,265.90
OTHER EXPENSE	12,000.00	12,000.00	8,872.84	12,395.64	6,171.38	3,282.44
TOTAL EXPENDITURES	\$327,270.00	\$324,160.00	\$317,613.18	\$298,262.38	\$265,942.00	\$195,043.09
CASH BALANCE @						
DECEMBER 31	(\$33,084.47)	\$45,431.53	\$120,837.53	\$183,680.58	\$230,750.55	\$242,426.96

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

MUNICIPAL COURT

The major functions of the Municipal Court are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the Court Computer, Indigent Driver Alcohol Treatment, Municipal Court Probation Officer, Special Projects, and Library and Legal Research Special Revenue Funds. The expenditures of the Court Computer Fund are restricted by Section 1901.261 of the Ohio Revised Code and are primarily used for the costs of computerization of the Court. The expenditures of the Indigent Driver Alcohol Treatment Fund are restricted by Section 4511.191 (H)(3) and are primarily used for the treatment and rehabilitation of indigent offenders. The expenditures of the Municipal Court Probation Officer Fund are restricted by Section 1901.26 of the Ohio Revised Code and are primarily used for costs of the operation of the Court. The expenditures of the Special Projects Fund are restricted by Section 1901.26 (B)(1) of the Ohio Revised Code and are primarily used for various services and projects of the Court. The expenditures of the Library and Legal Research Fund are restricted by Section 1901.261 of the Ohio Revised Code and are primarily used for costs associated with legal research and computer maintenance.

- Hears criminal, traffic, civil and small claims cases

Department Revenues - The fees listed below are established by law with most fees being mandatory.

General Fund

Charges for Services

- *Indigent Application Fees* are based on 80 percent of the total fee assessed for providing indigent defense services as set forth in House Bill 66
- *Municipal Court Costs* as set forth in Section 1901.024 (D) of the Ohio Revised Code.

Fines and Forfeitures

- *Municipal Court Fines* are based on the type of criminal or traffic violation committed as set forth in Section 4513.35 of the Ohio Revised Code.
- *Defendant Housing Fines* are for the reimbursement of the cost of housing the defendant and are received from cases involving operation of a vehicle under the influence are based on a sliding scale depending upon the type of violation committed as set forth in Section 4511.19 (G)(5) of the Ohio Revised Code.

Other Revenue

- *Indigent Fees Reimbursements* are reimbursements for appointed counsel fees from the State of Ohio Public Defender's office.

Court Computer Fund

Charges for Services

- *Computer Fees* are based on an additional \$10 per filing of each cause of action, appeal, certificate of judgment, or the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under ORC 2303.20 (A), (P), (Q), (T), and (U).

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

MUNICIPAL COURT, continued

Indigent Driver Alcohol Treatment Fund

Fines and Forfeitures

- *Fines* per Section 4511.191 (H)(1) of the Ohio Revised Code.

Municipal Court Probation Officer Fund

Charges for Services

- *Municipal Court Probation Officer Fees* are based on \$37.50 per violation as set forth in Section 4511.191 (F)(1)(c) of the Ohio Revised Code.

Municipal Court Special Projects Fund

Charges for Services

- *Fees* per Section 1901.26 (B)(1) of the Ohio Revised Code.

Fines and Forfeitures

- *Fines* are based on \$50 per violation as set forth in Section 4511.19 (G)(5)(e) of the Ohio Revised Code.

Library and Legal Research Fund

Charges for Services

- *Fees* are based on an additional \$3 per filing of each cause or appeal under Section 2303.20 (A), (Q), and (U) of the Ohio Revised Code and \$10 per filing of each cause of action, appeal, certificate of judgment, or the docketing and indexing of each aid in execution or petition to vacate, revive, or modify a judgment under ORC 2303.20 (A), (P), (Q), (T), and (U).

Revenue Assumptions:

For all funds under the direction of the Municipal Court Judge, revenue assumptions are consistent with those outlined in Note 4.

Expenditure Assumptions:

For all funds under the direction of the Municipal Court Judge, expenditure assumptions are consistent with those outlined in Note 5 except for future equipment purchases projected by the Municipal Court to be paid from the Court Computer and Special Projects Funds.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$351,300.00	\$351,300.00	\$350,466.10	\$393,758.39	\$385,145.10	\$345,141.32
FINES AND FORFEITURES	165,000.00	165,000.00	154,742.11	191,569.01	219,001.97	184,349.80
INTERGOVERNMENTAL REVENUE	60,000.00	60,000.00	87,946.47	65,504.08	56,514.61	54,934.61
OTHER REVENUE	25,000.00	25,000.00	25,316.13	29,876.28	27,947.57	28,580.26
TOTAL REVENUE	\$601,300.00	\$601,300.00	\$618,470.81	\$680,707.76	\$688,609.25	\$613,005.99
EXPENDITURES						
SALARIES	\$276,650.12	\$276,650.12	\$279,481.71	\$306,373.53	\$323,298.52	\$284,556.17
BENEFITS	93,720.14	93,720.14	91,489.02	109,605.90	105,452.06	104,851.82
SUPPLIES	7,650.00	7,500.00	3,169.52	5,076.06	7,414.38	7,642.91
CONTRACT SERVICES	1,836.00	1,800.00	1,631.62	1,638.03	1,579.65	2,339.42
CAPITAL OUTLAY	0.00	0.00	0.00	395.00	127.98	573.95
OTHER EXPENSES	81,770.00	81,500.00	83,395.54	73,666.25	67,837.63	71,416.62
TOTAL EXPENDITURES	\$461,626.26	\$461,170.26	\$459,167.41	\$496,754.77	\$505,710.22	\$471,380.89
COURT COMPUTER FUND:						
REVENUE						
CHARGES FOR SERVICES	\$2,000.00	\$2,000.00	\$774.99	\$2,475.92	\$19,387.90	\$32,356.18
TOTAL REVENUE	\$2,000.00	\$2,000.00	\$774.99	\$2,475.92	\$19,387.90	\$32,356.18
EXPENDITURES						
SUPPLIES	\$8,160.00	\$8,000.00	\$7,606.68	\$6,293.37	\$6,635.37	\$6,047.27
CONTRACT SERVICES	13,770.00	13,500.00	6,076.82	5,667.18	7,150.35	5,113.50
CAPITAL OUTLAY	25,000.00	30,500.00	19,995.19	28,746.78	54,736.64	35,530.34
TOTAL EXPENDITURES	\$46,930.00	\$52,000.00	\$33,678.69	\$40,707.33	\$68,522.36	\$46,691.11
CASH BALANCE @ DECEMBER 31	\$21,723.09	\$66,653.09	\$116,653.09	\$149,556.79	\$187,788.20	\$236,922.66
INDIGENT DRIVER ALCOHOL TREATMENT FUND:						
REVENUE						
FINES AND FORFEITURES	\$9,291.00	\$9,291.00	\$19,941.78	\$21,051.93	\$17,675.59	\$16,130.64
TOTAL REVENUE	\$9,291.00	\$9,291.00	\$19,941.78	\$21,051.93	\$17,675.59	\$16,130.64
EXPENDITURES						
CONTRACT SERVICES	\$53,000.00	\$53,000.00	\$17,497.60	\$19,652.12	\$10,717.00	\$50,898.23
CASH BALANCE @ DECEMBER 31	(\$27,484.70)	\$16,224.30	\$59,933.30	\$57,489.12	\$56,089.31	\$49,130.72

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
MUNICIPAL COURT PROBATION OFFICER FUND:						
REVENUE						
CHARGES FOR SERVICES	\$61,672.00	\$61,672.00	\$74,452.44	\$78,928.97	\$70,291.48	\$44,967.70
TOTAL REVENUE	\$61,672.00	\$61,672.00	\$74,452.44	\$78,928.97	\$70,291.48	\$44,967.70
EXPENDITURES						
SALARIES	\$69,782.40	\$49,988.00	\$49,988.00	\$49,561.60	\$31,207.20	\$30,308.00
BENEFITS	25,659.80	21,208.78	19,706.04	19,348.10	16,215.44	18,398.90
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	228.75	0.00
OTHER EXPENSE	12,240.00	3,389.32	3,322.86	3,463.47	5,791.86	10,058.88
TOTAL EXPENDITURES	\$107,682.20	\$74,586.10	\$73,016.90	\$72,373.17	\$53,443.25	\$58,765.78
CASH BALANCE @ DECEMBER 31	\$23,672.70	\$69,682.90	\$82,597.00	\$81,161.46	\$74,605.66	\$57,757.43
SPECIAL PROJECTS FUND:						
REVENUE						
CHARGES FOR SERVICES	\$125,000.00	\$125,000.00	\$140,984.64	\$142,757.12	\$141,234.03	\$112,658.40
FINES AND FORFEITURES	2,500.00	2,500.00	5,770.00	3,862.00	100.00	0.00
TOTAL REVENUE	0.00	0.00	0.00	270.00	0.00	0.00
	\$127,500.00	\$127,500.00	\$146,754.64	\$146,889.12	\$141,334.03	\$112,658.40
EXPENDITURES						
SALARIES	\$92,535.00	\$82,033.90	\$79,681.90	\$51,934.25	\$43,889.05	\$24,899.52
BENEFITS	36,998.05	33,891.57	28,708.58	20,143.99	16,269.60	3,436.88
CONTRACT SERVICES	3,060.00	0.00	0.00	240.00	0.00	0.00
CAPITAL OUTLAY	16,000.00	8,000.00	0.00	12,961.19	5,688.98	6,386.89
OTHER EXPENSE	5,100.00	3,316.70	3,251.67	5,125.84	4,591.58	1,529.03
TOTAL EXPENDITURES	\$153,693.05	\$127,242.18	\$111,642.15	\$90,405.27	\$70,439.21	\$36,252.32
CASH BALANCE @ DECEMBER 31	\$316,349.00	\$342,542.05	\$342,284.23	\$307,171.74	\$250,687.89	\$179,793.07
LIBRARY LEGAL RESEARCH FUND:						
REVENUE						
CHARGES FOR SERVICES	\$2,375.00	\$2,000.00	\$2,375.00	\$4,401.70	\$1,677.30	\$1,966.00
TOTAL REVENUE	\$2,375.00	\$2,000.00	\$2,375.00	\$4,401.70	\$1,677.30	\$1,966.00
EXPENDITURES						
CONTRACT SERVICES	\$0.00	\$7,710.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$0.00	\$7,710.00	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE @ DECEMBER 31	\$19,241.03	\$16,866.03	\$22,576.03	\$20,201.03	\$15,799.33	\$14,122.03

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

PROBATE COURT

The major functions of the Probate Court are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund, and Court Computer, Indigent Guardianship, and Probate Court Special Revenue Funds. The expenditures of the Court Computer Fund are restricted by Section 2101.162 (B) of the Ohio Revised Code and are primarily used for the costs of computerization of the Court. The expenditures of the Indigent Guardianship Fund are restricted by Section 2111.51 of the Ohio Revised Code and are primarily used for costs of attorney fees, evaluations, and investigation for indigent individuals. The expenditures of the Probate Court Fund are restricted by Section 2101.19 (B) of the Ohio Revised Code and are primarily used for the conduct of the business of the Court.

- Administration of decedent's estates
- Consent for medical treatment for wards of the court
- Appointment of guardians for minors and incapacitated adults and the supervision of their property
- Civil involuntary commitments of the mentally ill
- Adoptions
- Birth record corrections and registrations
- Changes of name
- Issuance of marriage licenses
- Supervision of testamentary trusts (those created by will) and interpretation and enforcement of inter vivos trusts (those created during a person's lifetime), land appropriations, and will constructions

Department Revenues - The fees listed below are established by law with most fees being mandatory.

General Fund

Charges for Services

- *Fees* are based on type of transaction as set forth in Section 2101.16 of the Ohio Revised Code.

Court Computer Fund

Charges for Services

- *Computer Fees* are based on an additional \$10 per docketing and indexing of and appeal as set forth in Section 2101.162 (B)(1) of the Ohio Revised Code.

Indigent Guardianship Fund

Charges for Services

- *Fees* are based on the type of transaction as set forth in Section 2101.16 (C) of the Ohio Revised Code.

Probate Court Fund

Charges for Services

- *Fees* are based on the type license, order, or document issued by the court as set forth in Section 2101.19 of the Ohio Revised Code.

Revenue Assumptions:

For all funds under the direction of the Probate Court Judge, revenue assumptions are consistent with those outlined in Note 4.

Expenditure Assumptions:

For all funds under the direction of the Probate Court Judge, expenditure assumptions are consistent with those outlined in Note 5.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$30,000.00	\$30,000.00	\$31,907.45	\$30,574.85	\$32,620.18	\$36,930.66
TOTAL REVENUE	\$30,000.00	\$30,000.00	\$31,907.45	\$30,574.85	\$32,620.18	\$36,930.66
EXPENDITURES						
SALARIES	\$88,839.64	\$88,839.64	\$88,839.64	\$86,635.99	\$86,400.28	\$79,450.96
BENEFITS	19,390.59	19,390.59	26,478.58	33,744.65	37,335.26	41,079.96
SUPPLIES	2,040.00	2,000.00	1,457.82	1,038.86	2,019.76	1,912.17
CONTRACT SERVICES	1,201.15	1,177.60	572.86	1,255.89	2,540.55	3,015.41
CAPITAL OUTLAY	0.00	0.00	1,495.00	1,195.00	0.00	0.00
OTHER EXPENSE	1,388.00	1,375.00	499.00	234.00	399.00	437.85
TOTAL EXPENDITURES	\$112,859.38	\$112,782.83	\$119,342.90	\$124,104.39	\$128,694.85	\$125,896.35
INDIGENT GUARDIANSHIP FUND:						
REVENUE						
CHARGES FOR SERVICES	\$8,000.00	\$8,000.00	\$6,890.00	\$7,270.00	\$6,900.00	\$8,450.00
TOTAL OPERATING REVENUE	8,000.00	8,000.00	6,890.00	7,270.00	6,900.00	8,450.00
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$8,000.00	\$8,000.00	\$6,890.00	\$7,270.00	\$6,900.00	\$8,450.00
EXPENDITURES						
OTHER EXPENSE	\$14,670.00	\$14,670.00	\$12,148.00	\$15,802.50	\$16,739.91	\$26,779.00
TOTAL EXPENDITURES	\$14,670.00	\$14,670.00	\$12,148.00	\$15,802.50	\$16,739.91	\$26,779.00
CASH BALANCE @ DECEMBER 31	(\$12,628.83)	(\$5,958.83)	\$711.17	\$5,969.17	\$14,501.67	\$24,341.58
PROBATE COURT FUND:						
REVENUE						
CHARGES FOR SERVICES	\$200.00	\$200.00	\$309.00	\$275.00	\$287.00	\$309.00
TOTAL REVENUE	\$200.00	\$200.00	\$309.00	\$275.00	\$287.00	\$309.00
EXPENDITURES						
SUPPLIES	\$102.00	\$100.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER EXPENSE	153.00	150.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$255.00	\$250.00	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE @ DECEMBER 31	\$5,866.00	\$5,921.00	\$5,971.00	\$5,662.00	\$5,387.00	\$5,100.00

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012	2011	2010	2009	2008	2007
COURT COMPUTER FUND:	Forecasted	Forecasted	Forecasted	Actual	Actual	Actual
REVENUE						
CHARGES FOR SERVICES	\$3,500.00	\$3,500.00	\$3,510.87	\$3,416.50	\$3,368.75	\$3,757.80
TOTAL REVENUE	\$3,500.00	\$3,500.00	\$3,510.87	\$3,416.50	\$3,368.75	\$3,757.80
EXPENDITURES						
SUPPLIES	\$204.00	\$200.00	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACT SERVICES	6,120.00	6,000.00	1,000.00	1,000.00	0.00	0.00
CAPITAL OUTLAY	4,000.00	4,000.00	8,864.45	0.00	0.00	0.00
TOTAL EXPENDITURES	\$10,324.00	\$10,200.00	\$9,864.45	\$1,000.00	\$0.00	\$0.00
CASH BALANCE @						
DECEMBER 31	(\$1,886.30)	\$4,937.70	\$11,637.70	\$17,991.28	\$15,574.78	\$12,206.03

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY PROSECUTOR

The major functions of the County Prosecutor's office are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the Delinquent Real Estate Taxation Special Revenue Fund. The expenditures of the Delinquent Real Estate Taxation Fund are restricted by Section 321.261 of the Ohio Revised Code and are primarily used for the costs associated with the collection of certified delinquent real property assessments.

- Represents the State of Ohio by inquiring into and prosecuting felony crimes committed by adults and all offenses committed by juveniles
- Serves as legal counsel for county officials, county agencies, townships and various boards

Department Revenues - The fees listed below are established by law.

General Fund

Charges for Services

- *Child Support Contract Monies* consist of charges to the Department of Job and Family Services for cases involving children that are Title IV-D eligible.

Intergovernmental Revenue

- *Biannual reimbursement of prosecutor's salary* is the difference in salary from a prosecuting attorney that maintains a practice and one without a practice per Section 325.11.

Other Revenue

- *Unexpended Allowance* per Section 325.12 of the Ohio Revised Code is the balance of the Furtherance of Justice Fund not spent by year end.

Delinquent Real Estate Tax Collection Fund

Charges for Services

- *Delinquent Real Estate Taxation Fees* per Section 321.261 of the Ohio Revised Code.
- *Court Cost Fees* consists of fees charged by the Judge on delinquent real property tax cases ruled in favor of the County, collected by the Clerk of Courts and distributed to the Prosecuting Attorney.

Revenue Assumptions:

For delinquent real estate tax collection fees, no tax revenue growth was anticipated for 2011 and 2012. The intergovernmental revenue in the General Fund is set by state statute and is forecasted to remain static. All other revenue assumptions are consistent with those assumptions listed in Note 4.

Expenditure Assumptions:

All other expenditures were forecasted consistent with Note 5.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$65,000.00	\$65,000.00	\$45,550.46	\$71,391.22	\$59,774.32	\$50,627.06
INTERGOVERNMENTAL REVENUE	21,000.00	21,000.00	20,772.00	21,621.00	21,196.00	20,592.00
OTHER REVENUE	5,000.00	5,000.00	1,672.92	6,636.04	15,835.23	2,220.42
TOTAL REVENUE	\$91,000.00	\$91,000.00	\$67,995.38	\$99,648.26	\$96,805.55	\$73,439.48
EXPENDITURES						
SALARIES	\$435,885.00	\$435,885.00	\$442,849.74	\$460,073.68	\$401,653.72	\$386,374.70
BENEFITS	116,087.97	116,087.97	113,148.34	117,169.33	108,431.63	112,480.18
SUPPLIES	7,140.00	7,000.00	5,141.41	7,985.67	6,937.22	6,350.54
CONTRACT SERVICES	3,264.00	3,200.00	2,880.00	2,996.06	2,969.98	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	267.98	567.38
OTHER EXPENSE	31,647.00	31,617.00	15,799.05	20,538.84	29,961.25	32,450.03
TOTAL EXPENDITURES	\$594,023.97	\$593,789.97	\$579,818.54	\$608,763.58	\$550,221.78	\$538,222.83
DELINQUENT REAL ESTATE TAX COLLECTION FUND:						
REVENUE						
CHARGES FOR SERVICES	\$32,000.00	\$32,000.00	\$42,649.51	\$48,284.49	\$38,381.32	\$48,510.98
TOTAL REVENUE	\$32,000.00	\$32,000.00	\$42,649.51	\$48,284.49	\$38,381.32	\$48,510.98
EXPENDITURES						
SALARIES	\$21,000.00	\$21,000.00	\$13,999.70	\$13,999.70	\$50,566.80	\$53,249.82
BENEFITS	4,305.00	4,305.00	2,780.10	2,430.84	9,941.30	8,984.88
SUPPLIES	2,040.00	2,000.00	0.00	0.00	0.00	0.00
CONTRACT SERVICES	8,670.00	8,500.00	8,414.80	6,425.00	500.00	3,650.00
CAPITAL OUTLAY	1,000.00	2,071.00	892.49	0.00	0.00	0.00
OTHER EXPENSE	8,670.00	8,500.00	9,663.56	7,516.02	2,477.40	1,647.53
TOTAL EXPENDITURES	\$45,685.00	\$46,376.00	\$35,750.65	\$30,371.56	\$63,485.50	\$67,532.23
CASH BALANCE @ DECEMBER 31	(\$256.53)	\$13,428.47	\$27,804.47	\$20,905.61	\$2,992.68	\$28,096.86

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY RECORDER

The major functions of the County Recorder's office are listed below and are set forth by Ohio law. The financial operations of this office are accounted for within the General Fund and Recorder Equipment Special Revenue Fund. The financial activity of the Recorder Equipment Fund is restricted by Sections 317.09 and 317.321 of the Ohio Revised Code. The Recorder Equipment Fund accounts for fees used for the costs associated with the acquisition or maintenance of micrographic or other equipment used by the County Recorder.

- Makes complete, accurate and permanent record of every document pertaining to the conveyance and encumbrance of land within the County including over 1,500 deeds and 1,500 mortgages annually
- Maintains permanent land records, retains them in archival form, and makes them accessible to the public

Department Revenues - The fees listed below are established by law.

General Fund

Charges for Services

- *Recorder Fees* are based on a sliding scale dependent upon type of record or instrument as set forth in Sections 317.09 and 317.32 of the Ohio Revised Code.
- *Housing Trust Fees* received in the General Fund is 1 percent of total collections posted in the Housing Trust Agency Fund as specified in Sections 317.32 and 317.36 of the Ohio Revised Code.

Recorder Equipment Fund

Charges for Services

- *Recorder Equipment Fees* of \$4 per document filed or recorded as allowed by Section 317.321 of the Ohio Revised Code.

Revenue Assumptions:

For all funds under the direction of the County Recorder, revenue assumptions are consistent with those outlined in Note 4 and based on department estimates.

Expenditure Assumptions:

For all funds under the direction of the County Recorder, expenditure assumptions are consistent with those outlined in Note 5.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$122,000.00	\$122,000.00	\$131,496.74	\$131,103.79	\$127,994.20	\$155,776.12
TOTAL REVENUE	\$122,000.00	\$122,000.00	\$131,496.74	\$131,103.79	\$127,994.20	\$155,776.12
EXPENDITURES						
SALARIES	\$93,174.00	\$93,174.00	\$95,810.44	\$121,030.00	\$118,710.70	\$115,267.10
BENEFITS	33,123.23	33,123.23	33,591.99	49,608.30	48,150.16	48,915.67
SUPPLIES	3,060.00	3,000.00	1,789.34	1,257.58	1,554.93	2,078.54
CONTRACT SERVICES	3,213.00	3,150.00	2,173.01	2,160.92	2,037.12	2,431.77
CAPITAL OUTLAY	0.00	0.00	0.00	507.00	234.60	0.00
OTHER EXPENSE	2,840.00	2,800.00	2,468.92	2,377.11	2,238.01	2,060.82
TOTAL EXPENDITURES	\$135,410.23	\$135,247.23	\$135,833.70	\$176,940.91	\$172,925.52	\$170,753.90
RECORDER EQUIPMENT FUND:						
REVENUE						
CHARGES FOR SERVICES	\$20,000.00	\$20,000.00	\$21,872.00	\$23,472.00	\$24,640.00	\$28,780.00
TOTAL REVENUE	\$20,000.00	\$20,000.00	\$21,872.00	\$23,472.00	\$24,640.00	\$28,780.00
EXPENDITURES						
CONTRACT SERVICES	\$22,440.00	\$22,000.00	\$23,872.89	\$26,941.92	\$28,312.05	\$27,255.61
TOTAL EXPENDITURES	\$22,440.00	\$22,000.00	\$23,872.89	\$26,941.92	\$28,312.05	\$27,255.61
CASH BALANCE @						
DECEMBER 31	\$7,927.36	\$10,367.36	\$12,367.36	\$14,368.25	\$17,838.17	\$21,510.22

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY SHERIFF

The major functions of the County Sheriff's Office are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the Drug Law Enforcement, Enforcement and Education, Commissary, Concealed Handgun, Law Enforcement Assistance, and Jail Operating Levy Special Revenue Funds. The expenditures of the Drug Law Enforcement Fund are restricted by Section 2925.03 of the Ohio Revised Code and are primarily used for law enforcement efforts pertaining to drug offenses. The Enforcement and Education Fund is used by law enforcement to pay for costs incurred in enforcing Section 4511.99 of the Ohio Revised Code. The Commissary Fund is used for the operation of the commissary at the County Jail. The expenditures of the Concealed Handgun Fund are restricted by Section 311.42 of the Ohio Revised Code and are primarily used for costs incurred from issuing concealed handgun licenses. The expenditures for the Law Enforcement Assistance Fund are restricted by Section 109.802 of the Ohio Revised Code and are primarily used for law enforcement training programs. The expenditures of the Jail Operating Levy Fund are for operation of the County Jail.

- *Court and Courthouse*
 - Maintains a secure court system by providing courtroom security
 - Responsibility for security of the court house
- *Jail Operation*
 - Responsible for maintaining safe, effective, and secure County Jail for an average of 118 prisoners a day
- *Prisoner Transportation*
 - Transports prisoners to and from state institutions, holding facilities and courts
- *Police Services*
 - Provides law enforcement services, security and crowd control for special events
- *Traffic Control*
 - Enforces traffic laws, directs traffic around special events and construction projects, handles vehicle crash investigation
- *Civil Process*
 - Responsible for delivery of legal documents, including summonses, subpoenas, and lawsuits
 - Handles evictions, repossessions, and seize and sell property as ordered by the court
- *Communications*
 - Maintains a 24 hour-a-day dispatch center and provides dispatch services for other agencies such as police, fire departments and ambulance services
- *Specialized Programs and Community Involvement*
 - Control crime and traffic with specialized DUI enforcement programs and drug and alcohol awareness programs
 - Administers DARE program in schools

Department Revenues - The fees listed below are established by law with most fees being mandatory.

General Fund

Charges for Services

- *Sheriff Fees* are based on the type of service performed as set forth in Section 311.17 of the Ohio Revised Code.

Intergovernmental Revenue

- *DARE Grant* includes grant funding from the Ohio Attorney General's Office for administering the DARE program.
- *Biannual reimbursement of sheriff's salary* per Section 325.06 of the Ohio Revised Code.

Other Revenue

- *Unexpended Allowance* per Section 325.071 of the Ohio Revised Code is the balance of the Furtherance of Justice Fund not spent by year end.

Drug Law Enforcement Fund

Fines and Forfeitures

- *Drug Fines* are based on the type of violation committed as set forth in Section 2925.03 (D)(1)

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

Enforcement and Education Fund

Fines and Forfeitures

- *Enforcement and Education Fines* are based on the type of violation committed as set forth in Section 4511.19 (G)(5)(a).

Commissary Fund

Charges for Services

- *Commissary Sales* include receipts for the sale of items to inmates at the County Jail.

Other includes miscellaneous revenue received.

Concealed Handgun Fund

Licenses and Permits

- *Handgun Fees* are for the issuance or renewal of handgun licenses as set forth in Section 311.42 (A) of the Ohio Revised Code.

Law Enforcement Assistance Fund

Other Revenue

- *Training Reimbursement* is for the continuing professional training programs for peace officers and troopers as set forth in Section 109.802 of the Ohio Revised Code.

Jail Operating Levy Fund

Sales Tax Revenue from the one-half of one percent tax on retail sales pursuant to Sections 5739.02 and 5741.02 of the Ohio Revised Code for the operation of the County Jail which commenced July 1, 1994 for a period of twenty-five years.

Charges for Services

- *Housing of Prisoners* includes revenue received from various law enforcement entities for the purpose of housing prisoners from those entities.
- *Work Release* includes fees received for allowing prisoners to work their full-time job during the day.

Other Revenue

- *Webchecks* include receipts for background checks.
- *Other* includes miscellaneous revenue received.

Criminal Justice Levy Fund

Property Tax Revenue from the county-wide property tax levy passed by the voters to commence calendar year 2011 and to be used for purposes outlined in Section 307.45 of the Ohio Revised Code including the operational support of the County Jail.

Revenue Assumptions:

For all funds under the direction of the County Sheriff, revenue assumptions are consistent with those outlined in Note 4 and based on department estimates.

Expenditure Assumptions:

For all funds under the direction of the County Sheriff, expenditure assumptions are consistent with those outlined in Note 5.

Beginning in 2011 road patrol expenditures will be paid from the Criminal Justice Levy Fund rather than the General Fund in accordance with the terms of the levy and Ohio law.

Listed on the following page is the financial detail associated with all funds under the direction of the County Sheriff.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES INTERGOVERNMENTAL	\$175,000.00	\$175,000.00	\$200,040.98	\$141,435.34	\$167,582.39	\$107,196.57
REVENUE	0.00	0.00	28,527.23	7,778.00	29,339.00	7,505.00
OTHER REVENUE	0.00	0.00	500.00	656.02	3,378.62	2,423.25
TOTAL REVENUE	\$175,000.00	\$175,000.00	\$229,068.21	\$149,869.36	\$200,300.01	\$117,124.82
EXPENDITURES						
SALARIES	\$0.00	\$0.00	\$1,196,587.35	\$1,264,422.45	\$1,258,470.39	\$1,191,618.82
BENEFITS	0.00	0.00	411,540.52	472,054.54	463,225.77	479,953.82
SUPPLIES	0.00	0.00	25,129.37	35,048.30	22,913.88	29,255.33
CONTRACT SERVICES	0.00	0.00	138,466.02	100,034.98	87,381.24	77,503.08
CAPITAL OUTLAY	0.00	0.00	55,075.61	44,200.62	15,228.60	87,172.87
OTHER EXPENSE	0.00	0.00	93,674.03	65,226.16	111,447.67	99,338.05
TOTAL EXPENDITURES	\$0.00	\$0.00	\$1,920,472.90	\$1,980,987.05	\$1,958,667.55	\$1,964,841.97
DRUG LAW ENFORCEMENT FUND:						
REVENUE						
FINES AND FORFEITURES	\$5,000.00	\$5,000.00	\$21,697.32	\$0.00	\$10,743.50	\$10,256.00
TOTAL REVENUE	\$5,000.00	\$5,000.00	\$21,697.32	\$0.00	\$10,743.50	\$10,256.00
EXPENDITURES						
CONTRACT SERVICES	\$16,320.00	\$16,000.00	\$0.00	\$20,435.62	\$2,675.09	\$4,314.00
CAPITAL OUTLAY	10,000.00	16,000.00	0.00	8,401.65	28,602.50	18,511.60
TOTAL EXPENDITURES	\$26,320.00	\$32,000.00	\$0.00	\$28,837.27	\$31,277.59	\$22,825.60
CASH BALANCE@						
DECEMBER31	(\$15,506.54)	\$5,813.46	\$32,813.46	\$11,116.14	\$39,953.41	\$60,487.50
COMMISSARY FUND:						
REVENUE						
CHARGES FOR SERVICES	\$87,500.00	\$87,500.00	\$77,321.20	\$68,196.49	\$81,596.92	\$71,025.40
OTHER REVENUE	1,000.00	1,000.00	787.12	1,159.08	447.47	1,172.35
TOTAL REVENUE	\$88,500.00	\$88,500.00	\$78,108.32	\$69,355.57	\$82,044.39	\$72,197.75
EXPENDITURES						
SUPPLIES	\$76,500.00	\$75,000.00	\$63,401.43	\$58,807.72	\$66,782.60	\$64,444.49
CONTRACT SERVICES	10,200.00	10,000.00	8,992.32	10,348.18	9,631.84	21,647.88
CAPITAL OUTLAY	10,000.00	10,000.00	0.00	0.00	0.00	12,044.42
TOTAL EXPENDITURES	\$96,700.00	\$95,000.00	\$72,393.75	\$69,155.90	\$76,414.44	\$98,136.79
CASH BALANCE@						
DECEMBER31	\$30,652.57	\$38,852.57	\$45,352.57	\$39,638.00	\$39,438.33	\$33,808.38

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
CONCEALED HANDGUN FUND:						
REVENUE						
LICENSES AND PERMITS	\$13,563.00	\$13,563.00	\$13,952.00	\$12,358.00	\$16,352.00	\$4,164.00
TOTAL REVENUE	\$13,563.00	\$13,563.00	\$13,952.00	\$12,358.00	\$16,352.00	\$4,164.00
EXPENDITURES						
SUPPLIES	\$5,100.00	\$5,000.00	\$449.00	\$500.00	\$0.00	\$0.00
CONTRACT SERVICES	10,200.00	10,000.00	7,768.00	6,104.00	6,152.00	1,090.00
CAPITAL OUTLAY	13,750.00	13,750.00	0.00	0.00	210.00	0.00
TOTAL OPERATING EXPENDITURES	29,050.00	28,750.00	8,217.00	6,604.00	6,362.00	1,090.00
ADVANCES OUT	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$29,050.00	\$28,750.00	\$8,217.00	\$6,604.00	\$6,362.00	\$1,090.00
CASH BALANCE@ DECEMBER31	(\$2,415.28)	\$13,071.72	\$28,258.72	\$22,523.72	\$16,769.72	\$6,779.72
LAW ENFORCEMENT ASSISTANCE FUND:						
REVENUE						
OTHER REVENUE	\$1,000.00	\$1,000.00	\$700.00	\$3,920.00	\$5,280.00	\$0.00
TOTAL REVENUE	\$1,000.00	\$1,000.00	\$700.00	\$3,920.00	\$5,280.00	\$0.00
EXPENDITURES						
CONTRACT SERVICES	\$7,446.00	\$7,300.00	\$0.00	\$0.00	\$580.00	\$0.00
OTHER EXPENSE	2,040.00	2,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$9,486.00	\$9,300.00	\$0.00	\$0.00	\$580.00	\$0.00
CASH BALANCE@ DECEMBER31	(\$7,466.00)	\$1,020.00	\$9,320.00	\$8,620.00	\$4,700.00	\$0.00
JAIL OPERATING LEVY FUND:						
REVENUE						
SALES TAX REVENUE	\$1,123,866.23	\$1,103,899.24	\$1,305,496.74	\$1,123,866.23	\$1,341,818.84	\$1,376,542.33
CHARGES FOR SERVICES	62,000.00	62,000.00	65,620.16	220,987.22	195,498.38	167,887.99
OTHER REVENUE	75,000.00	75,000.00	79,429.48	86,678.66	107,441.43	67,319.77
TOTAL OPERATING REVENUE	1,260,866.23	1,217,106.29	1,450,546.38	1,431,532.11	1,644,758.65	1,611,750.09
ADVANCES IN*	0.00	0.00	44,000.00	192,000.00	0.00	0.00
TRANSFERS IN	1,044,086.45	866,286.93	711,454.21	673,762.00	642,706.00	549,303.00
*Advances In of \$192,000 were reclassified as transfers in 2010.						
TOTAL REVENUE	\$2,304,952.68	\$2,107,186.17	\$2,206,000.59	\$2,297,294.11	\$2,287,464.65	\$2,161,053.09
EXPENDITURES						
SALARIES	\$1,185,700.00	\$1,185,700.00	\$1,123,771.64	\$1,185,733.48	\$1,164,154.02	\$1,117,827.74
BENEFITS	420,766.68	420,766.68	377,483.53	456,691.38	425,913.55	458,507.39
SUPPLIES	26,928.00	26,400.00	15,057.94	26,394.85	26,339.66	31,472.33
CONTRACT SERVICES	666,060.00	653,000.00	538,646.11	649,203.83	647,235.19	568,194.89
CAPITAL OUTLAY	500.00	500.00	0.00	3,832.95	4,544.68	40,548.99
OTHER EXPENSE	4,998.00	4,900.00	4,208.68	5,914.39	7,574.05	6,796.31
TOTAL OPERATING EXPENDITURES	\$2,304,952.68	\$2,291,266.68	\$2,059,167.90	\$2,327,770.88	\$2,275,761.15	\$2,223,347.65
ADVANCES OUT	0.00	0.00	44,000.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$2,304,952.68	\$2,291,266.68	\$2,103,167.90	\$2,327,770.88	\$2,275,761.15	\$2,223,347.65
CASH BALANCE@ DECEMBER 31	\$0.00	\$0.00	\$184,080.51	\$81,247.82	\$111,724.59	\$100,021.09

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
ENFORCEMENT AND EDUCATION FUND:						
REVENUE						
FINES AND FORFEITURES	\$1,200.00	\$1,200.00	\$928.66	\$1,247.00	\$1,743.00	\$1,181.00
TOTAL REVENUE	\$1,200.00	\$1,200.00	\$928.66	\$1,247.00	\$1,743.00	\$1,181.00
EXPENDITURES						
CAPITAL OUTLAY	\$10,000.00	\$13,400.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES	\$10,000.00	\$13,400.00	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE@ DECEMBER31	(\$7,597.94)	\$1,202.06	\$13,402.06	\$12,473.40	\$11,226.40	\$9,483.40
CRIMINAL JUSTICE LEVY FUND*:						
REVENUE						
PROPERTY TAX REVENUE	\$1,829,136.29	\$1,829,136.29	\$0.00	\$0.00	\$0.00	\$0.00
INTERGOVERNMENTAL REVENUE	14,741.23	14,741.23	28,527.23	7,778.00	29,339.00	7,505.00
TOTAL OPERATING REVENUE	1,843,877.52	1,843,877.52	28,527.23	7,778.00	29,339.00	7,505.00
TRANSFERS IN	135,201.80	130,621.80	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$1,979,079.32	\$1,974,499.32	\$28,527.23	\$7,778.00	\$29,339.00	\$7,505.00
EXPENDITURES						
SALARIES	\$1,259,652.95	\$1,259,652.95	\$1,196,587.35	\$1,264,422.45	\$1,258,470.39	\$1,191,618.82
BENEFITS	449,385.37	449,385.37	411,540.52	472,054.54	463,225.77	479,953.82
SUPPLIES	35,700.00	35,000.00	25,129.37	35,048.30	22,913.88	29,255.33
CONTRACT SERVICES	117,300.00	115,000.00	138,466.02	100,034.98	87,381.24	77,503.08
CAPITAL OUTLAY	5,000.00	5,000.00	55,075.61	44,200.62	15,228.60	87,172.87
OTHER EXPENSE	112,041.00	110,461.00	93,674.03	65,226.16	111,447.67	99,338.05
TOTAL EXPENDITURES	\$1,979,079.32	\$1,974,499.32	\$1,920,472.90	\$1,980,987.05	\$1,958,667.55	\$1,964,841.97
CASH BALANCE@ DECEMBER31	(\$0.00)	(\$0.00)				

*For comparison purposes, revenues and expenditures are being shown for Road Patrol activity from the General Fund in the years 2007 thru 2010.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

COUNTY TREASURER

The major functions of the County Treasurer's Office are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund, Delinquent Real Estate Taxation and the Prepayment Interest Special Revenue Funds. The expenditures of the Delinquent Real Estate Taxation Fund are restricted by Section 321.261 of the Ohio Revised Code but are primarily used for the costs associated with the collection of delinquent real property assessments. The expenditures of the Prepayment Interest Fund are restricted by Section 321.45 of the Ohio Revised Code but are primarily used for administering the tax prepayment program.

- Collection of local taxes on real property, manufactured homes, inheritance, and special assessments
- Safe keeper of taxes collected in taxing districts for the county, schools, cities, townships and villages
- Chief County Investment Officer who as such oversees the county's investments and provide to the County financial data, investment instruments, forecasting and interest rate schedules
- Prepares daily and monthly statements of deposits into the County Treasury

Department Revenues - The fees listed below are established by law.

General Fund

Charges for Services

- *Treasurer Fees* are based on a sliding scale to actual taxes collected as set forth in Section 321.26 of the Ohio Revised Code.

Delinquent Real Estate Tax Collection Fund

Charges for Services

- *Delinquent Real Estate Taxation Fees* per Section 321.261 of the Ohio Revised Code.

Prepayment Interest Fund

Interest

- *Interest on Prepayments* per Section 321.45 of the Ohio Revised Code.

Revenue Assumptions:

For all funds under the direction of the County Treasurer, revenue assumptions are consistent with those outlined in Note 4 and based on department estimates.

Expenditure Assumptions:

For all funds under the direction of the County Treasurer, expenditure assumptions are consistent with those outlined in Note 5.

Listed on the next page is the financial detail associated with all funds under the direction of the County Treasurer.

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$164,000.00	\$164,000.00	\$164,180.40	\$162,822.50	\$177,339.03	\$194,763.95
TOTAL REVENUE	\$164,000.00	\$164,000.00	\$164,180.40	\$162,822.50	\$177,339.03	\$194,763.95
EXPENDITURES						
SALARIES	\$104,182.00	\$104,182.00	\$93,723.92	\$86,683.17	\$85,083.30	\$82,983.04
BENEFITS	32,642.18	32,642.17	34,849.00	33,849.44	33,792.57	38,789.37
SUPPLIES	4,590.00	4,500.00	2,648.89	2,207.05	2,376.90	3,134.66
OTHER EXPENSE	2,142.00	2,100.00	1,124.02	1,361.38	1,536.73	1,441.87
TOTAL EXPENDITURES	\$143,556.18	\$143,424.17	\$132,345.83	\$124,101.04	\$122,789.50	\$126,348.94
DELINQUENT REAL ESTATE TAX COLLECTION FUND:						
REVENUE						
CHARGES FOR SERVICES	\$36,500.00	\$36,500.00	\$37,401.47	\$43,102.03	\$35,377.87	\$44,512.89
TOTAL REVENUE	\$36,500.00	\$36,500.00	\$37,401.47	\$43,102.03	\$35,377.87	\$44,512.89
EXPENDITURES						
SALARIES	\$21,000.00	\$21,000.00	\$27,821.03	\$37,707.76	\$37,737.26	\$37,130.46
BENEFITS	9,364.50	9,364.50	9,159.99	16,649.26	15,567.26	14,382.40
SUPPLIES	4,080.00	4,000.00	1,834.83	2,721.33	2,246.15	4,493.61
CONTRACT SERVICES	437.21	428.63	420.23	872.08	334.26	622.15
CAPITAL OUTLAY	1,000.00	1,000.00	5,183.48	2,995.16	0.00	2,539.99
OTHER EXPENSE	1,510.00	1,500.00	707.28	1,000.00	700.00	700.00
TOTAL EXPENDITURES	\$37,391.71	\$37,293.13	\$45,126.84	\$61,945.59	\$56,584.93	\$59,868.61
CASH BALANCE @ DECEMBER 31	\$23,671.20	\$24,562.91	\$25,356.04	\$33,081.41	\$51,924.97	\$73,132.03
PREPAYMENT INTEREST FUND:						
REVENUE						
INTEREST	\$2,400.00	\$2,400.00	\$2,964.89	\$4,038.09	\$21,779.35	\$35,974.54
TOTAL REVENUE	\$2,400.00	\$2,400.00	\$2,964.89	\$4,038.09	\$21,779.35	\$35,974.54
EXPENDITURES						
SALARIES	\$8,500.00	\$8,500.00	\$17,199.60	\$5,108.97	\$4,609.44	\$4,175.50
BENEFITS	3,783.25	3,783.25	4,982.52	10,635.40	10,858.90	7,730.99
SUPPLIES	1,020.00	1,000.00	959.99	1,487.63	1,500.00	1,500.00
CAPITAL OUTLAY	500.00	1,000.00	2,175.56	1,250.16	702.00	442.73
OTHER EXPENSE	1,173.00	1,150.00	1,000.00	466.38	557.28	357.99
TOTAL EXPENDITURES	\$14,976.25	\$15,433.25	\$26,317.67	\$18,948.54	\$18,227.62	\$14,207.21
CASH BALANCE @ DECEMBER 31	\$3,706.72	\$16,282.97	\$29,316.22	\$52,669.00	\$67,579.45	\$64,027.72

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2007 through 2012

VETERAN SERVICE'S DEPARTMENT

The major functions of the County Veteran Service's Office are listed below and are set forth by Ohio law. The financial operations of this office are primarily accounted for within the General Fund and the budget is governed by 5901.11 of the Ohio Revised Code whereby the annual budget is not to exceed five-tenths of a mill on the assessed value of the County.

- Assists veterans and their dependents who have met with unexpected hardship as a result of sickness, injury, or disease; or becoming destitute because of a lack of employment; or being unable to find gainful or adequate employment

Expenditure Assumptions:

Expenditure assumptions for Veteran Services are consistent with those outlined in Note 5.

Listed below is the financial activity associated with the Veteran Service's Department.

	2012 Forecasted	2011 Forecasted	2010 Forecasted	2009 Actual	2008 Actual	2007 Actual
GENERAL FUND:						
REVENUE						
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES						
<i>VETERANS SERVICES COMMISSION:</i>						
SALARIES	\$25,473.00	\$25,473.00	\$26,303.80	\$25,464.02	\$23,898.41	\$24,101.85
BENEFITS	4,582.00	4,582.00	4,600.70	4,437.17	4,293.05	4,055.01
SUPPLIES	2,550.00	2,500.00	5,463.15	4,157.67	5,118.94	3,720.37
CONTRACT SERVICES	6,630.00	6,500.00	5,444.85	5,435.75	5,973.72	6,181.47
CAPITAL OUTLAY	0.00	0.00	99.00	0.00	149.00	25,944.90
OTHER EXPENSE	128,293.89	125,876.36	66,661.97	133,637.26	121,734.89	97,162.03
<i>TOTAL VETERANS SERVICES COMMISSION</i>	167,528.89	164,931.36	108,573.47	173,131.87	161,168.01	161,165.63
<i>VETERANS SERVICES:</i>						
SALARIES	127,883.00	127,883.00	123,551.78	123,660.43	120,000.89	116,469.30
BENEFITS	41,784.00	41,784.00	41,858.77	45,180.59	41,894.46	44,082.38
OTHER EXPENSE	19,000.00	19,000.00	21,955.38	17,688.64	26,151.93	18,916.85
<i>TOTAL VETERANS SERVICES</i>	188,667.00	188,667.00	187,365.93	186,529.66	188,047.28	179,468.53
TOTAL EXPENDITURES	\$356,195.89	\$353,598.36	\$295,939.40	\$359,661.53	\$349,215.29	\$340,634.16

Crawford County, Ohio
Further Recommendations
For the Years Ended December 31, 2006 through 2011