

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

An Update on Property Sales, 2012 Reappraisal, Property Tax Relief, Property Complaints



CRAWFORD COUNTY COURTHOUSE

As property owners receive their property tax bills for 2012, home and property values and the amount of taxes they are paying, continue to be an issue of concern for most taxpayers.

The purpose of this article is to provide readers with an update on:

- the number of property sales that occurred in the County during 2011; and
- to compare 2011 sales data to the sales data for the prior year.

Also, this article will look at:

- the correlation between the price consumers paid for property during 2011, and the County Auditor's value for tax purposes.

Finally, this article will:

- provide an update on the status of the next reappraisal of property values that will be applied in 2013; and
- Provide taxpayers with an update on the tax relief programs available; and
- Provide taxpayers with information on the property value complaint process.

Property Sales Comparison

According to real property transfer records in the County Auditor's Office, the number of property sales decreased in 2011 as compared to 2010 but so did the number of property sales due to foreclosures in the County. It should be noted that during 2010, the federal government provided home buyers with a tax credit that was not available during 2011, which could be one reason for the decrease in property sales between 2010 and 2011.

Property Sales Data and the County Auditor's Tax Value

The County Auditor's Office maintains property sale prices as real property transfers are filed. Sale prices of properties are routinely verified for accuracy and compared to the County Auditor's tax values. Sales data is used to make tax value adjustments every three years in accordance with Ohio law. The County is currently in the process of completing the next reappraisal which will be effective January 1, 2012, billed in January of 2013.

Year	# of Sales	# of Foreclosures
2011	726	171
2010	845	250

The table below reflects the total aggregate property sale prices paid by consumers, compared to the aggregate tax values of the County Auditor's Office.

Year	Aggregate Sales Price	Aggregate Tax Value of Auditor
2011	\$13,917,152	14,256,240
2010	\$16,725,348	15,608,740

2012 Reappraisal Update

The 2012 Property Revaluation Program for Crawford County is currently in the desk top review phase which incorporates the use of the street level photographs that were taken of all buildings in the county last year. The photographs will be used in conjunction with other imagery of the county that is part of the County's Geographic Information System (GIS) and in conjunction with the data collection mailers that were returned by property owners in the first quarter of 2011.

Appraisers will assess the physi-

cal condition of the property, including a full inventory of all exterior attributes.

Appraisers are currently analyzing the actual arms-length property sales that have occurred in the County from 2009-2011. The final phase of the 2012 Property Revaluation Program will begin in the summer and will include an informal hearing process whereby individual property owners will be given an opportunity to review and discuss their property values before these values become final in November of 2012.

Property Tax Relief Programs

Property owners are encouraged to make sure that they are taking advantage of the various property tax relief programs that are available in accordance with Ohio law.

These programs are:

- A 2 1/2% credit for all owner-occupied home sites of agricultural and residential property owners. An application for this credit is required by the first Monday in June for 2013 taxes.

- A Homestead Credit is available to owner-occupied properties where the property owner is 65 years of age or older, or, if the property owner is totally and permanently disabled. An application is also required on this tax credit by the first Monday in June for 2013 taxes.

- Agricultural land owners or timber land owners are eligible for a tax credit if the land meets certain eligibility criteria. An application and fee to determine eligibility for these programs is required by the first Monday in March for 2013 taxes.

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Special points of interest:

- Update on property sales, 2012 reappraisal, property tax relief and complaints
- General Fund Revenues vs Expenditures
- Commissioners Approve \$36 Million Dollar Budget for 2012
- County Health Insurance Premiums Change for 2011

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DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

ON THE YEAR; GENERAL FUND REVENUES, EXPENDITURES AND CASH

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

Actual operating revenues of the General Revenue Fund for 2011 were \$8,954,862.78 or 103.51% of the \$8,651,418.78 estimated by the County Budget Commission. Operating revenues collected for the same period last year were \$9,211,655.64.

Revenue collections for 2011 decreased by \$256,792.86 when compared to the same period last year. A review of the various revenue sources in the General Fund indicates that property tax, and interest revenue decreased in the County General Fund for 2011 when compared to 2010. The most significant decrease was realized in interest revenue and totaled \$321,227.18. However, this decrease was offset by increases in certain revenue collections, with Sales tax revenue and Charges for Services revenues realizing the most significant increases of \$235,270.34 and \$74,684.76 respectively, and as compared to 2010.

Operating expenditures for 2011 totaled \$7,807,635.04 or 94.54% of the \$8,258,444.97 appropriated by the County Commissioners. Operating expenditures for 2010 totaled \$9,532,033.02, indicating a decrease in expenditures of \$1,724,397.98 from 2010 to 2011.

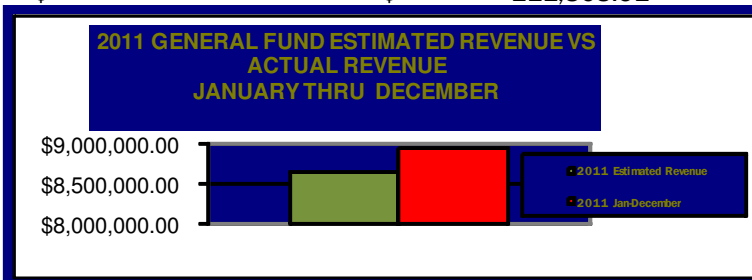
For 2011, operating expenditures were less than operating revenues by \$1,147,227.74, largely due to taxpayers approving the Criminal Justice Services Levy which authorized expenditures associated with the Sheriff's Road Patrol activities to be moved from the General Fund of the County to a designated fund.

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

The cash balance of the General Fund at December 31, 2011 was \$1,968,109.69 as compared to \$1,106,645.35 at December 31, 2010. The increase in cash position in the General Fund is due in large part to the passage of the Criminal Justice Services Levy which authorized the Sheriff Road Patrol expenditures to be moved from the General Operating Fund of the County to a designated fund created for the support of the Sheriff's Office.

2011 GENERAL FUND BUDGET VS ACTUAL REVENUES

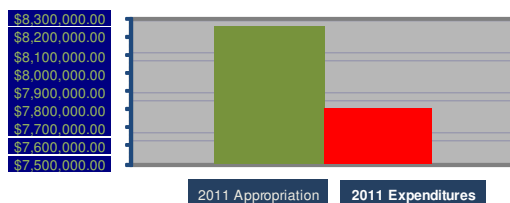
	2011 ESTIMATED REVENUE	2011 ACTUAL REVENUE JANUARY-DECEMBER	PERCENT COLLECTED
PROPERTY TAXES	\$ 1,229,142.31	\$ 1,214,510.84	98.81%
SALES TAXES	\$ 2,938,626.60	\$ 3,173,896.94	108.01%
CHARGES FOR SERVICES	\$ 2,558,407.96	\$ 2,673,752.43	104.51%
LICENSES AND PERMITS	\$ 2,310.00	\$ 2,726.38	118.03%
FINES AND FORFEITURES	\$ 169,000.00	\$ 173,157.76	102.46%
INTERGOVERNMENTAL	\$ 1,508,823.91	\$ 1,462,272.92	96.91%
INTEREST	\$ 200,000.00	\$ 195,199.62	97.60%
OTHER	\$ 45,108.00	\$ 59,345.89	131.56%
TOTAL OPERATING REVENUE	\$ 8,651,418.78	\$ 8,954,862.78	103.51%
ADVANCE REPAYMENT	\$ -	\$ 668,782.06	
TRANSFERS IN	\$ -	\$ 111,868.51	100.00%



2011 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	<u>2011 Appropriation</u>	<u>Expenditures Jan-December</u>	<u>Unexpended Balance</u>	<u>Percent Expended</u>
General Fund Operating Expenditures and Transfers	\$ 8,258,444.97	\$ 7,807,635.04	450,809.93	94.54%
Department Breakdown				
COUNTY COMMISSIONER	\$ 333,475.03	\$ 315,904.43	17,570.60	94.73%
COUNTY AUDITOR	\$ 347,551.09	\$ 334,771.92	12,779.17	96.32%
COUNTY TREASURER	\$ 143,424.18	\$ 137,758.05	5,666.13	96.05%
PROSECUTING ATTORNEY	\$ 598,331.40	\$ 568,939.14	29,392.26	95.09%
AUDIT	\$ 75,000.00	\$ 72,686.27	2,313.73	96.92%
REGIONAL PLANNING	\$ 10,000.00	\$ 10,000.00	-	100.00%
DATA PROCESSING	\$ 103,115.18	\$ 100,857.44	2,257.74	97.81%
COURT OF APPEALS	\$ 25,264.96	\$ 24,486.46	778.50	96.92%
COMMON PLEAS COURT	\$ 679,481.90	\$ 654,787.67	24,694.23	96.37%
JUVENILE COURT	\$ 655,207.70	\$ 575,568.84	79,638.86	87.85%
PROBATE COURT	\$ 112,847.83	\$ 110,034.06	2,813.77	97.51%
CLERK OF COURTS	\$ 270,581.80	\$ 255,577.62	15,004.18	94.45%
CORONER	\$ 120,659.08	\$ 112,571.74	8,087.34	93.30%
MUNICIPAL COURT	\$ 461,470.27	\$ 447,481.89	13,988.38	96.97%
BOARD OF ELECTION	\$ 435,313.83	\$ 371,587.46	63,726.37	85.36%
COURT HOUSE & BLDG MAINT	\$ 851,018.31	\$ 770,828.12	80,190.19	90.58%
SHERIFF ROAD PATROL	\$ 9,295.10	\$ 9,295.10	-	100.00%
COUNTY RECORDER	\$ 135,283.56	\$ 126,263.80	9,019.76	93.33%
AGRICULTURE	\$ 251,533.28	\$ 250,649.31	883.97	99.65%
T.B. HOSPITAL	\$ 910.00	\$ 526.65	383.35	57.87%
VITAL STATISTICS	\$ 1,000.00	\$ 777.00	223.00	77.70%
OTHER HEALTH	\$ 69,046.94	\$ 69,046.94	-	100.00%
VETERANS SERVICES	\$ 354,561.82	\$ 295,776.43	58,785.39	83.42%
PUBLIC ASST - GRANT	\$ 149,186.64	\$ 149,186.64	-	100.00%
VICTIMS OF CRIME GRANT	\$ 12,841.00	\$ 12,481.00	360.00	97.20%
SANITARY ENGINEER	\$ 37,914.44	\$ 35,063.36	2,851.08	92.48%
COUNTY ENGINEER	\$ 122,397.31	\$ 121,763.03	634.28	99.48%
LIABILITY INSURANCE	\$ 145,318.50	\$ 145,318.00	0.50	100.00%
TRANSFER/MISCELLANEOUS	\$ 1,746,413.82	\$ 1,727,646.67	18,767.15	98.93%
TOTAL OPERATING EXP/ LOANS TO OTHER FUNDS	\$ 8,258,444.97	\$ 7,807,635.04	450,809.93	94.54%
		\$ 1,066,413.97		

2011 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES JANUARY THRU DECEMBER



The 2011 appropriation includes all encumbrances carried forward from 2010 and any adjustments to the budget approved by the County Commissioners on January 1, 2011. 2010 encumbrances totaled \$87,364.92 and adjustments made to the 2011 budget totaled \$138,497.28.

2012 APPROVED BUDGET

COMMISSIONERS	\$	317,150.22	SANCTION COST REIMB./COM.PLEAS	\$	19,310.64
AUDITORS	\$	346,418.41	TAX INCENTIVE REVIEW COUNCIL	\$	14,969.00
TREASURER	\$	145,679.00	DELQ.REAL EST.TAX & ASSES.PROS.	\$	46,581.00
PROSECUTING ATTORNEY	\$	602,118.75	COMMISSARY FUND-SHERIFF	\$	95,000.00
COMMON PLEAS COURT	\$	581,839.26	EMERGENCY MANAGEMENT FUND	\$	133,735.00
JUVENILE COURT	\$	323,198.09	SPECIAL PROJECTS-MUNI CT.	\$	168,018.01
PROBATE COURT	\$	117,831.12	CONCEALED HANDGUN EXPENSE FUND	\$	34,000.00
JUVENILE PROBATION	\$	370,997.64	COURT SPECIAL PROJECTS-COM PLEA	\$	20,500.00
CLERK OF COURTS	\$	275,430.00	ECONOMIC DEVELOPMENT	\$	84,071.00
MUNICIPAL COURT	\$	464,443.21	LAW ENFORCEMENT ASSISTANCE FUND	\$	10,000.00
BOARD OF ELECTIONS	\$	470,721.50	WIRELESS E-911	\$	75,246.00
COUNTY RECORDER	\$	170,991.00	LAW LIBRARY	\$	54,941.00
VETERAN SERVICE COMMISSION	\$	158,418.38	CO. WIDE LAW ENF. RMS	\$	20,000.00
VETERANS SERVICES	\$	191,570.00	PREPAYMENT INTEREST FUND	\$	13,780.00
DATA PROCESSING	\$	97,639.00	JOBS & FAMILY SERVICES-ADMIN. & OPER	\$	2,560,154.59
CORONER	\$	114,705.53	JOB & FAMILY SERVICES-SOCIAL SERV	\$	1,043,165.91
INSURANCES	\$	155,000.00	JOB & FAMILY SERV TRANSFERS ETC.	\$	322,051.22
T.B. HOSPITAL	\$	2,910.00	CHILD SUPPORT ENFORCEMENT	\$	794,917.86
VITAL STATISTICS	\$	1,000.00	WIA	\$	585,532.28
OTHER HEALTH	\$	66,683.32	REAL ESTATE ASSESSMENT FUND	\$	863,155.00
AGRICULTURE	\$	248,423.00	AUTO LICENSE & GAS TAX FUND	\$	4,493,000.00
COURT OF APPEALS	\$	24,000.00	SOLID WASTE AND RECYCLING	\$	593,790.00
JURY COMMISSION	\$	1,606.40	DITCH MAINTENANCE FUND	\$	122,851.59
ADULT PROBATION	\$	71,096.85	FAIRWAY SCHOOL FUND (169 BD.)	\$	4,813,000.00
COURTHOUSE AND JAIL	\$	758,585.00	FAIRVIEW MANOR-LEVY	\$	115,000.00
BUREAU OF EXAMINATION	\$	80,000.00	MENTAL HEALTH LEVY FUND	\$	612,000.00
COUNTY PLANNING COMMISSION	\$	10,000.00	JAIL OPERATION LEVY	\$	2,386,955.20
SANITARY ENGINEER	\$	6,165.00	COUNCIL ON AGING LEVY	\$	427,700.00
COUNTY ENGINEER	\$	116,453.50	CRIMINAL JUSTICE LEVY	\$	2,090,971.08
TRANSFERS	\$	1,993,966.59	HOMELAND SECURITY 10	\$	56,440.00
CONTINGENCIES-UNANTICIPATED	\$	-	N CENT EMPLOY LINK (NCEL)	\$	53,060.00
TOTAL GENERAL FUND	\$	8,285,040.77	FAMILY RES.PLANNING FD. FAIRWAY	\$	24,288.00
			HOUSING DEVELOPMENT CORP.-FWY.	\$	90,000.00
			FELONY DELINQ.CARE & CUSTODY FD	\$	287,846.51
			RECYC MKT DEV. GT. 02	\$	1,127.67
			OHIO CHILDRENS TRUST FUND	\$	15,000.00
			RECYCL MKT DEV. GRNT	\$	244.70
			RECYL. 05 MRDG GRANT	\$	2,942.65
			ECONOMIC DEV. GRANT	\$	6.50
			RECYL 06 RMDG GRANT	\$	804.23
			RECYC 08 RMDG GRANT	\$	216.18
			CDBG REHAB INCOME	\$	36,060.67
			PRESCHOOL GRANT-FWY	\$	15,000.00
			CEAO SFTY STDY FY12	\$	46,350.00
			FY09 CCP GRANT-EMA	\$	20,000.00
			TITLE VI-B GRANT-FAIRWAY	\$	37,825.00
			VICTIMS OF CRIME	\$	59,343.00
			DEPT. OF JUSTICE-EMA	\$	1.53
			LAW ENFORCEMENT OT GRANT	\$	26,751.07
			2005 CHIP CDBG	\$	2,750.00
			2005 CHIP HOME	\$	2,750.00
			05 COMM DEV. BLK GT.	\$	0.13
			2007 CHIP CDBG	\$	10,529.00
			2007 CHIP HOME	\$	11,401.00
			07 COMM DEV. BLK GT.	\$	0.62

2012 APPROVED BUDGET, CONTINUED

BRIDGES TO TRANSITION	\$	155,235.00
2011 SCRAP TIRE GRANT	\$	175,000.00
LIB. LEG RES. FD. - COMMON PL	\$	12,710.00
LIB. LEG RES. FD. - MUNI. CT.	\$	2,000.00
TOTAL SPECIAL REVENUE	\$	26,430,162.12

CAPITAL PROJECTS FUNDS

DD CAPITAL FUND	\$	90,000.00
WESTMOOR SEWER PROJECT	\$	1,000.00
TOTAL CAPITAL PROJECTS	\$	91,000.00

DEBT SERVICE FUNDS

DEBT SERVICE USDA LOAN	\$	120,000.00
DEBT SERVICE-HUMAN SERVICES	\$	74,620.00
DEBT SERVICE-WATERLINE	\$	72,650.00
DEBT SERVICE-JAIL-99 REFUND	\$	345,525.00
DEBT SERVICE-LDFL-99 REFUND	\$	225,912.50
DEBT SERVICE-CO ADD'L SPACE	\$	128,574.00
DEBT SERVICE-DJFS ADDITION	\$	104,490.00
DEBT SERVICE-CT. HOUSE REN.	\$	263,577.50
DEBT SERVICE-LDFL CAP	\$	89,925.00
DEBT SERVICE-ADMIN BLDG.	\$	170,112.50
DEBT SERVICE-MORTON	\$	2,500.00
TOTAL DEBT SERVICE FUNDS	\$	1,597,886.50

ENTERPRISE FUNDS

SEWER DISTRICT #2-WATERLINE	\$	106,251.00
SEWER DIST. #2 DEPOSITS	\$	1,200.00
SEWER DIST # 3-SUGAR GROVE	\$	27,050.00
SEWER DIST # 2 LINLARE	\$	31,600.00
SEWER DIST # 2 -MORTON	\$	35,900.00
TOTAL ENTERPRISE FUNDS	\$	202,001.00

EXPENDABLE TRUST FUNDS

MRDD DONATION TRUST FUND	\$	5,000.00
CHILDRENS TRUST FUND	\$	6,000.00
JUVENILE TRUST FUND	\$	400.00
TOTAL EXPENDABLE TRUST FUNDS	\$	23,400.00

AGENCY FUNDS

DOMESTIC SHELTER FUND	\$	12,000.00
SOIL CONSERVATION	\$	211,375.00
DISTRICT HEALTH TOTAL	\$	1,704,377.55
CRAWF.CO. PARK DISTRICT	\$	169,483.97
REGIONAL PLANNING	\$	55,878.00
TOTAL AGENCY FUNDS	\$	2,141,114.52

The 2012 budget for Crawford County was approved by the County Commissioners and filed with the County Auditor on December 30, 2011. The total 2012 budget for all funds of the County which are governed by the County Commissioners is \$36,629,490.39.

In addition to being the County's fiscal agent, the County Auditor is also fiscal agent to several outside agencies such as the Park District, Health District, Regional Planning Commission, Domestic Shelter and Soil & Water Conservation.

The 2012 appropriations for agencies not included in the 2012 budget or which are governed separately (Soil and Water and Domestic Shelter etc.) are considered agency funds because these agencies are considered by law to be legally separate and not under the budgetary control of the County Commissioners. The total budget approved by the various boards and commissions which have oversight of these agencies is \$2,141,114.52 for 2012.

The 2012 General Fund appropriations are \$8,285,040.77 or 22.62% of the total County appropriations governed by the County Commissioners.

The 2012 General Fund revenue estimate is \$8,541,150.14. This revenue estimate along with the \$1,968,109.69 cash balance/reserves at year-end, reduced by the 2011 encumbrances of \$128,204.54 will provide the operating resources available for operating expenditures in the County General Fund in 2012. Outstanding loans to the General Fund of \$1,016,766.95 are expected to be repaid during 2012. Ohio law requires each fund's budget to be balanced with available resources.

The County Auditor segregates financial transactions related to certain County functions or activities into separate funds to aid financial management and to demonstrate legal compliance. This process is commonly known as governmental accounting or fund accounting.

There are three general categories of funds: governmental, proprietary, and fiduciary.

Governmental fund reporting focuses on the sources, uses, and balance of current financial resources. This fund category is broken down into four smaller categories such as: General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds.

Proprietary Fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. This category is broken down into smaller categories such as: Enterprise Funds and Internal Service Funds.

Fiduciary Fund reporting focuses on net assets and changes in net assets and is broken down into smaller categories such as: pension trust funds, investment trust funds, private purpose trust funds, and agency funds.

**A QUARTERLY NEWSLETTER FROM YOUR COUNTY
AUDITOR**

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ABOUT YOUR COUNTY

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

UPCOMING DATES TO REMEMBER

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

January 1, 2012 - Fiscal year begins for County, Townships, Villages and Municipalities.

January 1, 2012 - or about Budget Commission certifies amended certificates of estimated resources for all political subdivisions.

January 1, 2012 - or about Auditor's certificate filed with appropriating authority showing status of appropriations.

January 31, 2012 - Last day to purchase dog license without penalty.

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

February 6, 2012 - Last day to pay 1st half real restate taxes without penalty.

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

March 15 2012 - Last day to pay 1st half mobile home taxes without penalty.

**An Update on Property Sales, 2012 Reappraisal,
Property Relief, Property Complaints, continued from Page 1**

Property Value Complaint Process

Property owners who have evidence that the tax value of their property as assigned by the County Auditor's Office is not reflective of current market conditions may file a complaint with the Board of Revision. The purpose of the Board of Revision is to hear complaints on the current market value of your property, not the tax dollars you pay.

The Board of Revision is comprised of the County Auditor, the President of the Board of County Commissioners and the County Treasurer. Property value complaints may be filed in the County Auditor's Office between January 1st and March 31st each year. The Board of Revision will hear all property complaints filed by March 31, 2012, beginning in April of 2012. In evaluating the tax value of a property as compared to current market conditions, property owners are encouraged to examine the following criteria that are used by the Board of Revision in determining the validity of a tax value complaint:

- A recent appraisal of the property in question, including the purpose for the appraisal and the effective date of the appraisal.
- A realtor's comparative market analysis (CMA) of SIMILAR, recently sold, properties.
- A list of 3-6 recent sales of properties SIMILAR to the property in question.
- If the property in question was recently purchased, a signed purchase contract and closing statement.
- Itemized, professional estimates and photographs establishing the costs for correcting the condition of a property.

The Board of Revision is NOT authorized by law to change a property's value based on media reports or based on perception of market conditions. Solid information about the market value, as outlined above, is required in order for a property value complaint to be successful.

For more information about the property tax relief programs or the property value complaint process, visit the County Auditor's website at: www.crawford-co.org or contact the County Auditor's office at 419-562-7941.