

# IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

## The Budgetary Process At A Glance

(Article Originally Published January 20, 2009)



**CRAWFORD COUNTY COURTHOUSE**

### GOVERNMENT IS BIG BUSINESS

County government is a very important business component of the local economy. With a budget of more than \$36 million and with more than 500 employees, County government is one of the largest employers in the County. County government also does business with more than five thousand different vendors, so government spending helps to fuel other business sectors of the economy as well. Since government spending is so important to the local economy and to the local taxpayer, this article is being offered to hopefully provide readers with a better understanding of the local government budgetary process and how spending levels and priorities are determined each year by the appropriate government officials.

### UNDERSTANDING THE BUDGETARY PROCESS

The County budget cycle actually begins each year in May when every department or agency is required by law to submit an appropriation (spending) request to the Board of County Commissioners. Included in this budgetary request is an estimate of revenue from the various sources associated with that department or agency that is anticipated to be received during that budgetary cycle. Some examples of revenue sources are: fees, licenses, tax revenue, grant revenue, rent, etc. The County's fiscal year encompasses the calendar year, so appropriation requests and estimated revenues are made for that twelve month period.

The budgetary requests for the following calendar year are then reviewed and adjusted by the County Commissioners after determining the necessity of each spending request. In July, and once the budget is finalized, then it is filed with the County Auditor (who is secretary to the County Budget Commission).

### THE COUNTY BUDGET COMMISSION'S ROLE IN THE BUDGETARY PROCESS

The County Auditor then submits the budget to the County Budget Commission which has the responsibility for setting the tax rates in the County based on the budgetary requests from the various governmental entities within the County (county, cities, schools, townships, villages). These rates cannot exceed the amount authorized by law or by the voters.

The County Budget Commission is comprised of the County Auditor, the County Prosecutor and the County Treasurer.

Ohio law sets forth the two types of tax levies that the Budget Commission has to review. The first is the non-voted levies that Ohio law authorizes for each taxing unit of government to be used for the basic operating needs of that entity. The second type of levy is one that requires a vote of the people. (School operating levies and fire levies are two examples of these type of levies.)

The County General Fund is an example of a non-voted levy that is required to be used to pay for the basic operating costs of County government.

Since both types of levies can only be authorized if the proper financial or budgetary information is provided, it is very important for each governmental taxing unit to make the budgetary process relevant.

Once the Budget Commission sets the tax rates for the upcoming tax year, property tax revenues are then estimated and both the rates and projected tax revenues are submitted to the County Commissioners (and other political subdivisions such as townships etc.) in September. By law, each entity may accept the tax rates and projected tax reve-

nues of the Budget Commission or the entity may appeal the Budget Commission's decision to the Board of Tax Appeals in Columbus.

### FINALIZING THE COUNTY BUDGET

On or about January 1st of each year, the County Commissioners are responsible for submitting to the County Auditor a "Certificate of the Total Amount From All Sources Available for Expenditures, and Balances." This report is a combination of the prior year's cash balances and the estimated revenues from the various departments and agencies along with the Budget Commission's tax revenue projections for the upcoming fiscal year. The information from this report is then used to compile the "Amended Certificate of Estimated Resources" which establishes a limit on the amount the County Commissioners may appropriate in that fiscal year.

The County Commissioners then must adopt an "Appropriation Resolution" which establishes the annual spending limits of County expenditures. Before any spending can occur in a new fiscal year, the County Auditor must then certify to the County Commissioners that the appropriations of the county do not exceed the available resources that have been certified by the County Budget Commission.

Both the estimated resources and the appropriations may be amended during the calendar year if projected increases or decreases in revenue or spending levels are identified.

### BALANCED BUDGET REQUIRED

Unlike the federal government, which can operate with a deficit financial position, County government is required by law to balance its budget each year within the resources that are available. At no time is the County allowed to ever operate with a deficit financial position.

### Special points of interest:

- A look at the County's Budgetary process.
- General Fund Revenues vs Expenditures
- Commissioners Approve \$36 Million Dollar Budget for 2013
- A five-year review of operating revenues, expenditures, and cash balances

### Inside this issue:

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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 Fund for 2012 were \$8,998,706.72 or 104.43% of the \$8,616,899.26 estimated by the County Budget Commission. Operating revenues collected for the same period last year were \$8,954,862.78.

Revenue collections remained relatively constant between 2011 and 2012. 2012 operating revenues increased from 2011 by \$43,843.94. A review and comparison of the various revenue sources in the General Fund between 2011 and 2012 indicate that the most significant increase in revenue was realized in the sales tax revenue category which increased by \$382,491.14 when compared to 2011. Intergovernmental revenue realized the most significant decrease when compared to 2012, realizing a decrease of \$262,575.42. Charges for services revenue in the General Fund also declined in 2012 by \$96,056.34.

Operating expenditures for 2012 totaled \$7,878,469.11 or 89.60% of the \$8,792,792.07 appropriated by the County Commissioners. Operating expenditures for 2011 totaled \$7,807,635.04 indicating an increase in expenditures of \$70,834.07 from 2011 to 2012.

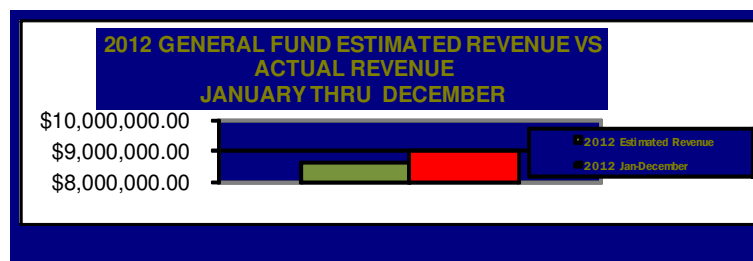
For 2012, operating revenues exceeded operation expenditures by \$1,120,237.61 and continues to be largely due to taxpayers approving the Criminal Justice Services Levy which authorized expenditures associated with the Sheriff's Road Patrol activities to be moved from the General Fund of the County to a designated fund approved by the voters.

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, 2012 was \$3,958,619.82 as compared to \$1,968,109.69 at December 31, 2011.

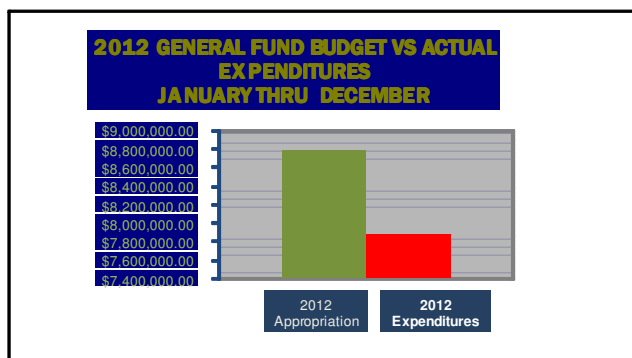
## 2012 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2012 ESTIMATED REVENUE	2012 ACTUAL REVENUE JANUARY-DECEMBER	PERCENT COLLECTED
PROPERTY TAXES	\$ 1,229,142.31	\$ 1,217,480.35	99.05%
SALES TAXES	\$ 3,238,626.60	\$ 3,556,388.08	109.81%
CHARGES FOR SERVICES	\$ 2,472,796.00	\$ 2,577,696.09	104.24%
LICENSES AND PERMITS	\$ 2,310.00	\$ 2,373.50	102.75%
FINES AND FORFEITURES	\$ 168,000.00	\$ 156,189.16	92.97%
INTERGOVERNMENTAL	\$ 1,284,916.35	\$ 1,199,697.50	93.37%
INTEREST	\$ 180,000.00	\$ 242,031.24	134.46%
OTHER	\$ 41,108.00	\$ 46,850.80	113.97%
<b>TOTAL OPERATING REVENUE</b>	<b>\$ 8,616,899.26</b>	<b>\$ 8,998,706.72</b>	<b>104.43%</b>
ADVANCE REPAYMENT	\$ -	\$ 1,128,918.06	
TRANSFERS IN	\$ -	\$ 155,573.54	100.00%



## 2012 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	2012 <u>Appropriation</u>	Expenditures <u>Jan-December</u>	Unexpended <u>Balance</u>	Percent <u>Expended</u>
<b>General Fund Operating Expenditures and Transfers</b>	\$ 8,792,792.07	\$ 7,878,469.11	\$ 914,322.96	89.60%
<b>Department Breakdown</b>				
COUNTY COMMISSIONERS	\$ 334,861.78	\$ 310,978.95	\$ 23,882.83	92.87%
COUNTY AUDITOR	\$ 395,654.92	\$ 394,941.36	\$ 713.56	99.82%
COUNTY TREASURER	\$ 145,679.00	\$ 139,723.00	\$ 5,956.00	95.91%
PROSECUTING ATTORNEY	\$ 628,129.66	\$ 601,827.57	\$ 26,302.09	95.81%
COUNTY AUDIT	\$ 80,000.00	\$ 72,078.00	\$ 7,922.00	90.10%
REGIONAL PLANNING	\$ 10,000.00	\$ 10,000.00	\$ -	100.00%
DATA PROCESSING	\$ 97,639.00	\$ 91,893.26	\$ 5,745.74	94.12%
COURT OF APPEALS	\$ 24,000.00	\$ 14,889.28	\$ 9,110.72	62.04%
COMMON PLEAS COURT	\$ 718,544.43	\$ 687,325.92	\$ 31,218.51	95.66%
JUVENILE COURT	\$ 708,385.53	\$ 650,773.20	\$ 57,612.33	91.87%
PROBATE COURT	\$ 119,517.55	\$ 117,055.70	\$ 2,461.85	97.94%
CLERK OF COURTS	\$ 278,472.38	\$ 242,380.25	\$ 36,092.13	87.04%
CORONER	\$ 117,115.94	\$ 106,518.10	\$ 10,597.84	90.95%
MUNICIPAL COURT	\$ 464,569.92	\$ 458,533.76	\$ 6,036.16	98.70%
BOARD OF ELECTION	\$ 471,789.80	\$ 411,626.23	\$ 60,163.57	87.25%
COURT HOUSE & BLDG MAINT	\$ 846,552.56	\$ 764,439.42	\$ 82,113.14	90.30%
SHERIFF & JAIL	\$ 9,297.05	\$ 9,297.05	\$ -	100.00%
COUNTY RECORDER	\$ 171,862.82	\$ 165,582.00	\$ 6,280.82	96.35%
EMERGENCY MANAGEMENT	\$ 60,000.00	\$ 60,000.00	\$ -	100.00%
AGRICULTURE	\$ 288,423.00	\$ 278,436.52	\$ 9,986.48	96.54%
T.B.HOSPITAL	\$ 2,910.00	\$ 1,426.93	\$ 1,483.07	49.04%
VITAL STATISTICS	\$ 1,000.00	\$ 762.00	\$ 238.00	76.20%
OTHER HEALTH	\$ 66,683.32	\$ 66,683.32	\$ -	100.00%
VETERANS SERVICES	\$ 350,671.68	\$ 267,271.34	\$ 83,400.34	76.22%
PUBLIC ASST - GRANT	\$ 153,947.00	\$ 150,648.24	\$ 3,298.76	97.86%
VICTIMS OF CRIME GRANT	\$ 12,481.00	\$ 12,481.00	\$ -	100.00%
SANITARY ENGINEER	\$ 6,165.00	\$ 2,785.20	\$ 3,379.80	45.18%
COUNTY ENGINEER	\$ 116,463.50	\$ 116,187.42	\$ 276.08	99.76%
LIABILITY INSURANCE	\$ 155,000.00	\$ 143,779.00	\$ 11,221.00	92.76%
TRANSFERS/MISCELLANEOUS	\$ 236,227.67	\$ 223,660.72	\$ 12,566.95	94.68%
DEBT TRANSFERS	\$ 699,112.97	\$ 699,112.97	\$ -	100.00%
JAIL/SHERIFF TRANSFERS	\$ 1,021,634.59	\$ 605,371.40	\$ 416,263.19	59.26%
<b>TOTAL OPERATING EXP/</b>	<b>\$ 8,792,792.07</b>	<b>\$ 7,878,469.11</b>	<b>\$ 914,322.96</b>	<b>89.60%</b>
<b>LOANS TO OTHER FUNDS</b>		<b>\$ 414,219.08</b>		
<b>TOTAL EXPENDITURES AND</b>		<b>\$ 8,292,688.19</b>		



The 2012 appropriation includes all encumbrances carried forward from 2011 and any adjustments to the budget approved by the County Commissioners on January 1, 2012. 2011 encumbrances totaled \$87,670.95 and adjustments made to the 2012 budget totaled \$420,080.35.

## 2013 APPROVED BUDGET

COMMISSIONERS	\$	402,704.22	SANCTION COST REIMB./COM.PLEAS	\$	19,333.85
AUDITORS	\$	376,758.70	DELQ.REAL EST.TAX & ASSES.PROS.	\$	47,581.00
TREASURER	\$	144,382.00	COMMISSARY FUND-SHERIFF	\$	86,000.00
PROSECUTING ATTORNEY	\$	437,335.00	EMERGENCY MANAGEMENT FUND	\$	136,069.00
COMMON PLEAS COURT	\$	617,001.45	SPECIAL PROJECTS-MUNI CT.	\$	171,462.76
JUVENILE COURT	\$	327,762.60	CONCEALED HANDGUN EXPENSE FUND	\$	23,000.00
PROBATE COURT	\$	119,352.12	COURT SPECIAL PROJECTS-COM PLEA	\$	20,500.00
JUVENILE PROBATION	\$	363,743.00	ECONOMIC DEVELOPMENT	\$	127,187.00
CLERK OF COURTS	\$	270,471.00	WIRELESS E-911	\$	78,000.00
MUNICIPAL COURT	\$	483,422.00	LAW LIBRARY	\$	55,474.00
BOARD OF ELECTIONS	\$	496,212.00	CO. WIDE LAW ENF. RMS	\$	20,000.00
COUNTY RECORDER	\$	171,820.00	PREPAYMENT INTEREST FUND	\$	13,760.00
VETERAN SERVICE COMMISSION	\$	178,279.00	JOBS & FAMILY SERVICES-ADMIN. &		
VETERANS SERVICES	\$	193,000.00	OPER	\$	3,668,909.75
DATA PROCESSING	\$	99,992.00	CHILD SUPPORT ENFORCEMENT	\$	761,247.74
CORONER	\$	104,206.00	WIA	\$	587,949.46
INSURANCES	\$	181,814.00	REAL ESTATE ASSESSMENT FUND	\$	486,507.98
T.B. HOSPITAL	\$	910.00	AUTO LICENSE & GAS TAX FUND	\$	3,931,000.00
VITAL STATISTICS	\$	1,000.00	SOLID WASTE AND RECYCLING	\$	616,900.00
OTHER HEALTH	\$	67,147.07	DITCH MAINTENANCE FUND	\$	85,845.17
AGRICULTURE	\$	258,404.00	FAIRWAY SCHOOL FUND (169 BD.)	\$	5,470,000.00
COURT OF APPEALS	\$	24,000.00	MENTAL HEALTH LEVY FUND	\$	604,512.00
JURY COMMISSION	\$	1,606.40	JAIL OPERATION LEVY	\$	2,446,707.00
ADULT PROBATION	\$	72,555.48	COUNCIL ON AGING LEVY	\$	427,700.00
COURTHOUSE AND JAIL	\$	781,567.00	CRIMINAL JUSTICE LEVY	\$	2,001,143.00
COUNTY AUDIT	\$	80,000.00	FAMILY RES.PLANNING FD. FAIRWAY	\$	22,000.00
REG PLANNING COMMISSION	\$	10,000.00	HOUSING DEVELOPMENT CORP.-FWY.	\$	90,000.00
SANITARY ENGINEER	\$	5,100.00	FELONY DELINQ.CARE & CUSTODY FD	\$	304,570.00
COUNTY ENGINEER	\$	118,613.00	PRESCHOOL GRANT-FWY	\$	5,000.00
TRANSFERS	\$	2,215,622.50	TITLE VI-B GRANT-FAIRWAY	\$	15,090.07
MISCELLANEOUS	\$	94,000.00	VICTIMS OF CRIME	\$	57,093.00
<b>TOTAL GENERAL FUND</b>	<b>\$</b>	<b>8,698,780.54</b>	BRIDGES TO TRANSITION	\$	142,886.40
			LIB. LEG RES. FD. - COMMON PL	\$	14,710.00
<b>SPECIAL REVENUE FUNDS</b>			<b>TOTAL SPECIAL REVENUE</b>	<b>\$</b>	<b>25,174,783.01</b>
INDIGENT GUARDIAN FUND	\$	8,000.00			
MR/DD RES SERV.FUND.	\$	90,000.00	<b>CAPITAL PROJECTS FUNDS</b>		
PROBATE CT. CONDUCT BUSINESS	\$	250.00	COURTHOUSE ROOF PROJECT	\$	360,000.00
DOG & KENNELFUND	\$	150,429.00	DD CAPITAL FUND	\$	450,000.00
CHILDRENS SERVICES FUND	\$	1,846,285.00	<b>TOTAL CAPITAL PROJECTS</b>	<b>\$</b>	<b>810,000.00</b>
DRUG LAW ENFORCE FUND	\$	25,000.00			
RECORDER EQUIPMENT FEES	\$	24,000.00	<b>INTERNAL SERVICE FUND</b>		
CERTIFICATE OF TITLE ADM	\$	185,044.00	DOCUMENT MANAGEMENT PROGRAM	\$	42,140.00
DELQ.REAL EST.TAX & ASSES.	\$	36,625.00			
COMMON PLEAS COMPUTER	\$	32,010.00			
JUVENILE CT. COMPUTER	\$	9,000.00			
MUNI CT. COMPUTER	\$	52,000.00			
PROBATE CT. COMPUTER	\$	4,200.00			
INDIG.DRIVER ALCOHOLTREAT	\$	53,000.00			
ENFORCEMENT & EDUCATION	\$	3,300.00			
MUNI CT. PROBATION OFFICER	\$	117,500.83			



## 2013 APPROVED BUDGET, CONTINUED

### DEBT SERVICE FUNDS

DEBT SERVICE - CODER WECH	\$	1,615.08
DEBT SERVICE-WATERLINE	\$	72,650.00
DEBT SERVICE-JAIL-99 REFUND	\$	347,050.00
DEBT SERVICE-LDFL-99 REFUND	\$	225,837.50
DEBT SERVICE-CO ADD'L SPACE	\$	130,550.00
DEBT SERVICE-DJFS ADDITION	\$	107,540.00
DEBT SERVICE-CT. HOUSE REN.	\$	263,515.00
DEBT SERVICE-LDFL CAP	\$	88,175.00
DEBT SERVICE-ADMIN BLDG.	\$	170,312.50
DEBT SERVICE-MORTON	\$	2,478.88
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$</b>	<b>1,409,723.96</b>

### ENTERPRISE FUNDS

SEWER DISTRICT #2-WATERLINE	\$	114,278.00
SEWER DIST. #2 DEPOSITS	\$	1,200.00
SEWER DIST # 3-SUGAR GROVE	\$	19,000.00
SEWER DIST # 2 LINLARE	\$	26,500.00
SEWER DIST # 2 -MORTON	\$	35,957.76
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$</b>	<b>196,935.76</b>

### EXPENDABLE TRUST FUNDS

MRDD DONATION TRUST FUND	\$	5,000.00
CHILDRENS TRUST FUND	\$	10,000.00
JUVENILE TRUST FUND	\$	400.00
<b>TOTAL EXPENDABLE TRUST FUNDS</b>	<b>\$</b>	<b>15,400.00</b>

### AGENCY/INDEPENDENT BOARD FUNDS

DOMESTIC SHELTER FUND	\$	10,360.00
SOIL CONSERVATION	\$	217,987.00
DISTRICT HEALTH TOTAL	\$	1,590,700.00
REGIONAL PLANNING	\$	55,878.00
CRAWF.CO. PARK DISTRICT	\$	333,886.42
<b>TOTAL AGENCY/INDEPENDENT BOARD</b>	<b>\$</b>	<b>2,208,811.42</b>

The 2013 budget for Crawford County was approved by the County Commissioners and filed with the County Auditor on December 31, 2012. The total 2013 budget for all funds of the County which are governed by the County Commissioners is \$36,347,763.69.

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 2013 appropriations for agencies not included in the 2013 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 \$2,208,811.42 for 2013.

The 2013 General Fund appropriations are \$8,698,780.54 or 23.93% of the total budget that is governed by the County Commissioners.

The 2013 General Fund revenue estimate is \$8,646,676.40. This revenue estimate along with the \$3,958,619.82 cash balance/reserves at year-end, reduced by the 2012 encumbrances of \$135,706.96 will provide the operating resources available for operating expenditures in the County General Fund in 2013. Outstanding loans to the General Fund of \$302,067.97 are expected to be repaid during 2013. 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, 2013 - Monthly financial statements filed with County Commissioners.

January 1, 2013 - Fiscal year begins for County, Townships, Villages and Municipalities.

January 1, 2013 - or about Budget Commission certifies amended certificates of estimated resources for all political subdivisions.

January 1, 2013 - or about Auditor's certificate filed with appropriating authority showing status of appropriations.

January 31, 2013 - Last day to purchase dog license without penalty.

February 1, 2013 - Monthly financial statements filed with County Commissioners.

February 6, 2013 - Last day to pay 1st half real restate taxes without penalty.

March 1, 2013 - Monthly financial statements filed with County Commissioners.

March 1 2013 - Last day to pay 1st half mobile home taxes without penalty.

**Operating Revenues, Expenditures and Cash Balances  
A Five Year Comparison**

As the County's Chief Financial Officer, the Auditor is essentially the "bookkeeper" for some 30 different departments, including all County elected officials. Over the past four and a half years, this office has been preparing this newsletter in order to provide public disclosure of complicated and technical information in a more "user friendly" and readable format. With the close of the fiscal year and the approval of a new budget, the following table was compiled to provide elected officials and readers with a five year comparison of General Fund operating revenues, expenditures and cash balances. The cash position at year-end reflects all loan repayments and debt transfers that are not considered operating revenues. In 2011, the County began receiving levy proceeds from the passage of the Criminal Justice Service Levy and the expenditures associated with the Sheriff and Jail Operation was moved to a special levy fund in accordance with Ohio law.

	2008	2009	2010	2011	2012
Operating Revenues	\$9,497,979.22	\$9,615,621.20	\$9,211,655.64	\$8,954,862.78	\$8,998,706.72
Operating Expenditures	\$10,331,198.28	\$10,299,948.35	\$9,532,033.02	\$7,807,635.04	\$7,878,469.11
Gap Between Revenues and Expenditures	\$(833,219.06)	\$(684,327.15)	\$(320,377.38)	\$1,147,227.74	\$1,120,237.61
Cash Balance @ 12/31	\$2,216,073.69	\$1,424,165.94	\$1,106,645.35	\$1,968,109.69	\$3,958,619.82