

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

AN UPDATE - CRAWFORD: 20/20 VISION INITIATIVE



CRAWFORD COUNTY COURTHOUSE

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DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

Background

The Crawford: 20/20 Vision Initiative started in the Fall of 2009 after the Crawford County Economic Development Partnership brought together a consortium of private funders for the purpose of creating a Crawford: 20/20 Vision.

Crawford: 20/20 is an unprecedented, ambitious and collaborative initiative that is community-driven and where at the core of the initiative there is a county-wide visioning plan that was developed and is owned by the public.

The purpose of this article is to provide readers with an update on the Crawford: 20/20 initiative. Also, this article will provide readers with information on how to get involved with the initiative as the community is being asked to once again participate in a county-wide effort to update the community's vision for the future.

Listed below are the goals that were outlined by the community in 2010 and the team that is responsible for identifying and implementing the various projects to achieve the intended outcome that is also listed below. Each "core" team has approximately 10-15 volunteer members and specific projects will include additional volunteers.

GOAL 1 - CREATE A PROSPEROUS COUNTY ECONOMY IN WHICH BUSINESSES THRIVE AND GOOD JOBS ARE AVAILABLE AND POSITION COUNTY RESIDENTS FOR SUCCESS IN TODAY'S ECONOMY.

Intended Outcome: Reverse the net out migration of jobs from the county.

Team Responsible: Business Success and Job Availability Action Team

Action Team Leaders: Doug Leuthold, President Advance Fiber and

Annie Carter, President Carter Machine

Update:

- Retention and Expansion Survey
- Wage & Benefit Survey (NCSC)
- New Entrepreneur Incubator
- Job Fair (Crawford County JFS)
- Young Professionals
- Alignment with Education
- Explore Bio/Agricultural Opportunities

GOAL 2—ENHANCE THE COUNTY'S EDUCATIONAL SYSTEM AND POST-SECONDARY OPPORTUNITIES SO THAT INDIVIDUALS HAVE THE SKILLS AND EDUCATION NECESSARY TO SUCCEED IN TODAY'S ECONOMY.

Intended Outcome: Improve post-secondary attainment in the county; reduce employer workforce skill deficiencies.

Team Responsible: Education & Workforce Development Action Team

Action Team Leaders: Steve Mohr, Superintendent of Wynford Schools and Jerry Morasko, CEO of Avita Health Systems

Update:

- Senior Project
- Crawford Childhood Initiative
- Crawford Youth Initiative
- Mentoring - Jr. High/High School
- Crawford Opportunity Fund - Internship/co-op Program
- County Wide Youth Career Engagement Program

- Generational Poverty Initiative
- County Transportation Initiative
- HIRE Education
- Crawford County Business Education Advisory Council

GOAL 3 - CREATE VIBRANT COMMUNITIES IN WHICH PEOPLE OF ALL AGES WANT TO LIVE, WORK AND SOCIALIZE

Intended Outcome: Curb the outmigration of individuals under 45 years old.

Team Responsible: Quality of Life

Action Team Leader: Deb Pinion, Executive Director Bucyrus Area Chamber of Commerce

Update:

- Cemetery Walks; Mt. Trashmore; Little Free Libraries
- County-wide collaboration of a Visitor's Bureau
- Downtown Revitalization, Preservation & Building Use
- County-wide Event Coordination/Calendar
- County-wide Zoning
- County-wide Arts Council
- Feasibility Study on Recreation Center
- Wellness Program

GOAL 4 - SUPPORT THE COUNTY'S ABILITY TO BE SAFE AND DRUG-FREE.

Intended Outcome: Reduce drug use and put an end to drug-related deaths and addiction-related tragedies in the County.

Team Responsible: Public Safety & Drug Abuse

Team Leader: Brian Saterfield, Galion City Police Chief

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 the first quarter of 2013 were \$2,596,130.24 or 30.02% of the \$8,646,676.40 estimated by the County Budget Commission. Operating revenues collected for the same period last year were \$2,482,246.06.

The General Fund operating revenue for the first quarter of 2013 increased by \$113,884.18 when compared to the same period last year. A review of all revenue sources indicates that the increase in General Fund Operation revenue can be attributed in large part to charges for services revenue and intergovernmental revenue, offset by small decreases in property tax revenue and sales tax revenue. Interest revenue accrues in an agency fund and is paid into the various funds by the County Treasurer periodically. During the first quarter of 2013, no interest earnings were paid into the General Fund.

Operating expenditures for the first quarter of 2013 totaled \$2,411,384.32 or 27.31% of the \$8,829,683.16 appropriated by the County Commissioners. Operating expenditures for the same period last year totaled \$1,997,896.88, indicating an increase in expenditures of \$413,487.44 when compared to last year. The increase in expenditures can be attributed to operating transfers made to the Jail Operating Fund, Economic Development and to the Roof Construction Fund.

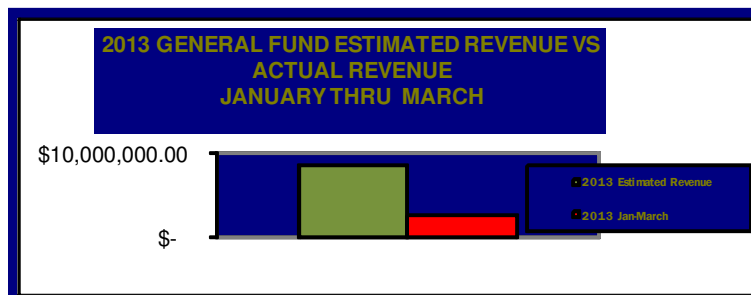
For the first quarter of 2013, operating revenues exceeded operation expenditures by \$184,745.92 as compared to \$484,349.18 at the same time last year.

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 March 31, 2013 was \$3,918,642.45 as compared to \$2,575,601.04 at March 31, 2012.

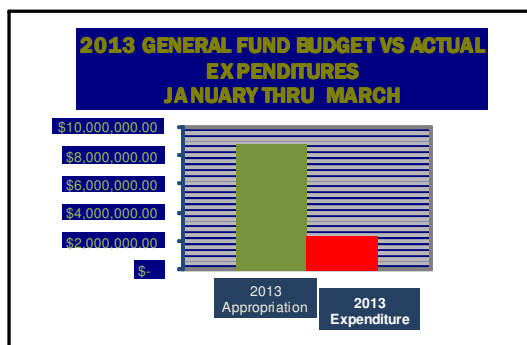
2013 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2013 ESTIMATED REVENUE	2013 ACTUAL REVENUE JANUARY-MARCH	PERCENT COLLECTED
PROPERTY TAXES	\$ 1,124,973.00	\$ 663,244.88	58.96%
SALES TAXES	\$ 3,300,000.00	\$ 911,587.57	27.62%
CHARGES FOR SERVICES	\$ 2,354,543.00	\$ 698,260.28	29.66%
LICENSES AND PERMITS	\$ 2,310.00	\$ 440.00	19.05%
FINES AND FORFEITURES	\$ 172,500.00	\$ 46,342.29	26.87%
INTERGOVERNMENTAL	\$ 1,493,169.00	\$ 260,242.03	17.43%
INTEREST	\$ 160,000.00	\$ -	0.00%
OTHER	\$ 39,181.40	\$ 16,013.19	40.87%
TOTAL OPERATING REVENUE	\$ 8,646,676.40	\$ 2,596,130.24	30.02%
ADVANCE REPAYMENT	\$ -	\$ 56,395.71	



2013 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	2013 <u>Appropriation</u>	Expenditures <u>Jan-March</u>	Unexpended <u>Balance</u>	Percent <u>Expended</u>
General Fund Operating Expenditures and Transfers	\$ 8,829,683.16	\$ 2,411,384.32	\$ 6,418,298.84	27.31%
Department Breakdown				
COUNTY COMMISSIONERS	\$ 419,319.37	\$ 70,986.77	\$ 348,332.60	16.93%
COUNTY AUDITOR	\$ 376,799.69	\$ 109,248.01	\$ 267,551.68	28.99%
COUNTY TREASURER	\$ 145,580.00	\$ 37,640.49	\$ 107,939.51	25.86%
PROSECUTING ATTORNEY	\$ 440,713.13	\$ 162,920.19	\$ 277,792.94	36.97%
COUNTY AUDIT	\$ 81,600.00	\$ 23,185.50	\$ 58,414.50	28.41%
REGIONAL PLANNING	\$ 10,000.00	\$ -	\$ 10,000.00	0.00%
DATA PROCESSING	\$ 103,791.00	\$ 26,135.54	\$ 77,655.46	25.18%
COURT OF APPEALS	\$ 27,531.75	\$ 12,842.76	\$ 14,688.99	46.65%
COMMON PLEAS COURT	\$ 709,544.93	\$ 179,817.14	\$ 529,727.79	25.34%
JUVENILE COURT	\$ 703,695.25	\$ 171,239.77	\$ 532,455.48	24.33%
PROBATE COURT	\$ 119,639.78	\$ 30,755.06	\$ 88,884.72	25.71%
CLERK OF COURTS	\$ 272,694.66	\$ 51,609.71	\$ 221,084.95	18.93%
CORONER	\$ 109,000.90	\$ 26,185.55	\$ 82,815.35	24.02%
MUNICIPAL COURT	\$ 485,456.40	\$ 134,512.04	\$ 350,944.36	27.71%
BOARD OF ELECTION	\$ 498,752.10	\$ 64,973.38	\$ 433,778.72	13.03%
COURT HOUSE & JAIL	\$ 832,110.03	\$ 272,991.80	\$ 559,118.23	32.81%
COUNTY RECORDER	\$ 172,467.00	\$ 44,479.74	\$ 127,987.26	25.79%
EMA	\$ 60,000.00	\$ -	\$ 60,000.00	0.00%
AGRICULTURE	\$ 258,404.00	\$ 159,004.75	\$ 99,399.25	61.53%
T.B.HOSPITAL	\$ 1,389.07	\$ 45.00	\$ 1,344.07	3.24%
REGISTRATION	\$ 1,000.00	\$ -	\$ 1,000.00	0.00%
OTHER HEALTH	\$ 67,147.07	\$ 13,684.08	\$ 53,462.99	20.38%
VETERANS SERVICES	\$ 371,508.70	\$ 56,836.97	\$ 314,671.73	15.30%
PUBLIC ASST - GRANT	\$ 155,000.00	\$ 36,837.15	\$ 118,162.85	23.77%
VICTIMS OF CRIME - GRANT	\$ 12,481.00	\$ -	\$ 12,481.00	0.00%
SANITARY ENGINEER	\$ 5,500.00	\$ 1,100.00	\$ 4,400.00	20.00%
COUNTY ENGINEER	\$ 118,725.83	\$ 25,269.77	\$ 93,456.06	21.28%
LIABILITY INSURANCE	\$ 183,656.00	\$ 79,457.00	\$ 104,199.00	43.26%
MISCELLANEOUS	\$ 2,086,175.50	\$ 619,626.15	\$ 1,466,549.35	29.70%
TOTAL	\$ 8,829,683.16	\$ 2,411,384.32	\$ 6,418,298.84	27.31%
LOANS TO OTHER FUNDS	\$	\$ 281,119.00		
TOTAL EXPENDITURES & LOANS		\$ 2,692,503.32		



The 2013 appropriation includes all encumbrances carried forward from 2012 and any adjustments to the budget approved by the County Commissioners on January 1, 2013. 2012 encumbrances totaled \$135,706.96 and adjustments made to the 2013 budget through March 31, 2013 totaled \$13,058.12.

COUNTY SALES TAX REVIEW

Sales and use tax is the State of Ohio's second largest source of revenue and is levied at 5.5%. State law authorizes county governments to levy an additional sales tax rate for the support of local government programs. The sales and use tax that is levied locally is the largest source of revenue for the County General and Jail Operating Funds, and is levied at 1.50%. The 1% local sales tax rate was established by County Commissioners at two different times; first, in 1978 (.50%) and again in 1993 (.50%). In 1994, voters approved an additional .50% sales tax for the construction and operation of the jail. The total sales taxes paid (7%) by local consumers is remitted to the Ohio Department of Taxation. The Dept. of Taxation reconciles all sales tax payments and has oversight responsibilities for these monies. After deducting the State of Ohio's share of the sales tax collections, the Department of Taxation then returns to the County, on a monthly basis, the portion of the tax that is owed to the County based on local approval. Listed below is a five-year review of sales tax collections for both the County General Fund and the County Jail Fund by sales tax category as provided by the Ohio Department of Taxation.

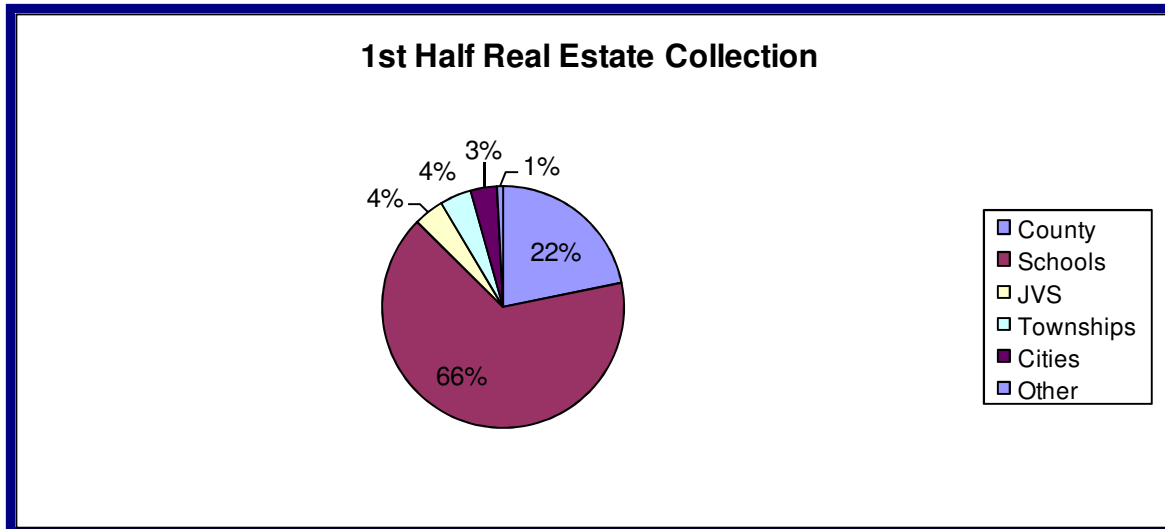
Types of Sales Tax Payments	2008	2009	2010	2011	2012
Sales Tax Payments	\$1,763,349	\$1,580,414	\$1,661,644	\$1,672,215	\$1,652,074
Direct Pay Tax Return Payments	347,715	259,177	533,712	554,943	532,430
Seller's Use Tax Return Payments	462,931	410,951	474,675	503,075	529,362
Consumer's Use Tax Return Payments	238,360	116,177	86,756	116,170	145,954
Motor Vehicle Tax Payments	888,896	796,037	896,213	1,007,597	1,026,855
Non-Resident Motor Vehicle Tax Payments	3,711	2,172	1,465	2,273	2,319
Watercraft and Outboard Motors	5,513	7,510	7,727	6,254	9,543
Department of Liquor Control	17,987	19,100	19,706	20,779	21,760
Sales Tax on Motor Vehicle Fuel Refunds	899	696	814	775	1,421
Sales/Use Tax Voluntary Payments	4,842	5,683	4,781	4,775	10,071
Statewide Master Numbers	1,306,248	1,283,142	1,220,883	1,310,093	1,428,230
Sales/Use Tax Assessment Payments	44,023	30,407	30,211	30,989	28,360
Streamlined Sales Tax	2,405	2,766	5,588	4,929	5,176
Use Tax Amnesty	0	0	0	833	7,123
Managed Audits	0	0	0	62	0
County Tax Receipts	5,086,879	4,514,232	4,944,175	5,235,762	5,400,678
Adjustments	(61,035)	(181,844)	(380,025)	(325,282)	(88,465)
Total Sales Tax	\$5,025,844	\$4,332,388	\$4,564,150	\$4,910,480	\$5,312,213
Total Taxable Sales Rate (1)	1.50%	1.50%	1.50%	1.50%	1.50%
(1) The County Commissioners established by resolution a one-half percent sales tax in 1978.					
In 1993, the County Commissioners imposed an additional one-half percent sales tax.					
In 1994, the voters approved a twenty-five year one-half percent sales tax for the construction and operation of a county jail.					
Note: Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.					
Note: Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.					

NOTE: The County was formally notified by the Ohio Department of Taxation on April 8, 2013 that the County's sales and use tax distributions will be reduced over the next twenty-four months due to a large direct pay refund in the total amount of \$427,888.30. As such, future monthly sales and use tax distributions will be "de-allocated" by the Ohio Department of Taxation until January, 2015.

2013 FIRST HALF REAL ESTATE TAX DISTRIBUTIONS

Ohio law requires the County Auditor to distribute many types of taxes collected by the County Treasurer. Shown below is the distribution of real estate taxes for the first half 2013. Real estate taxes are collected based on current tax rates applied to the taxable valuations assessed as of January 1, 2012.

2013 First Half Real Estate Collections		
	<u>Total Collection</u>	<u>Percentage of Total</u>
County	\$ 3,735,451.97	21.78%
Schools	\$11,257,441.03	65.65%
JVS	\$ 688,575.73	4.02%
Townships	\$ 722,798.77	4.22%
Cities	\$ 604,176.79	3.52%
Other	\$ 139,662.51	0.81%
TOTAL	\$17,148,106.80	100.00%



*Other is a Fire District Levy, 3 Community Library Levies & the Park District

**A QUARTERLY NEWSLETTER FROM YOUR COUNTY
AUDITOR**

Robin Hildebrand, County Auditor
112 E. Mansfield Street
Bucyrus, Ohio 44820
Phone: 419-562-7941
Fax: 419-562-2139 Email: robinh@crawford-co.org

UPCOMING DATES TO REMEMBER

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

May 30, 2013 - Annual financial statements filed with State Auditor.

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

June 3, 2013 - Last day to file homestead and 2 1/2 percent rollback tax credit forms with County Auditor.

June 20, 2013 - Last day to pay 2nd half real estate taxes without penalty.

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

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.

CRAWFORD: 20/20 VISION INITIATIVE - AN UPDATE, Continued

Update:

- Drivers License Reinstatement Initiative
- Drug Town Hall Meetings
- What to Watch For Brochure
- Risk Behavior Surveys (CDC & PSDA versions - completed)
- Community Care March (TWHTWH)
- OARRS Initiative With Senator Burke
- Community Billboard Initiative

The Crawford: 20/20 Vision Plan that was approved in December, 2010 also articulated the need for the County to address three "cross-cutting" issues with the goal to:

- Promote collaboration among county stakeholders to carry out projects.
- Improve citizen engagement.
- Initiate a process for developing new leaders within the county.

Since the vision plan was adopted, the Crawford Unlimited Leadership

Program (CU Lead) has been developed and a Leadership Committee within the Crawford County Education and Economic Development Partnership, Inc. has been formed. This committee is chaired by Pat Hord, CEO of Hord Livestock, Inc. and Victoria Carmean, Human Society Director and former CU Lead participant and this committee is responsible for overseeing all leadership activities in the County including Leadercast and Crawford Conversation. Mr. Hord and Ms. Carmean are joined by nine other community volunteers to carry out the duties of the Leadership Committee.

Finally, a Communications Committee has been formed by the CCEEDP and this committee is chaired by Debbi Gifford, WBCO/WQEL General Manager. Mrs. Gifford is joined by four other community volunteers that oversee all communication responsibilities for Crawford: 20/20 Vision.

The Crawford: 20/20 Vision Initiative is a community-driven process. As such, it is heavily reliant on community participation and volunteerism.

To learn more about the Crawford: 20/20 Vision Initiative or to participate in the vision initiative by volunteering your time for a 20/20 project, please contact the Crawford County Education and Economic Development Partnership, Inc. at 419-563-1809.