
Crawford County, Ohio

Financial Forecast

For the Years Ended
December 31, 2006, 2007, and 2008 Actual;

Years Ending
December 31, 2009, 2010, and 2011 Forecasted
12/1/2009

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, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund*

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Revenues						
Property Taxes	\$1,345,731	\$1,401,239	\$1,285,173	\$1,234,364	\$1,218,843	\$1,218,843
Sales Taxes	3,265,840	3,295,296	3,399,356	3,000,000	2,687,172	2,687,172
Charges for Services	2,052,800	1,944,226	1,963,818	2,756,857	1,716,089	1,713,250
Licenses and Permits	3,375	3,307	2,668	2,310	2,310	2,310
Fines and Forfeitures	179,174	190,554	223,437	240,886	197,983	197,983
Intergovernmental	1,503,261	1,551,681	1,651,157	1,510,121	1,510,246	1,278,714
Interest	645,547	801,276	569,614	961,162	360,000	360,000
Rent	17,345	17,345	17,345	17,345	17,345	17,345
Other	117,600	103,490	157,128	134,616	71,122	65,702
Total Revenues	9,130,673	9,308,413	9,269,696	9,857,661	7,781,109	7,541,319
Expenditures						
Current:						
General Government -						
Legislative and Executive						
Commissioners						
Salaries	210,429	215,172	221,717	224,451	224,451	224,451
Benefits	91,016	105,529	94,600	97,932	82,002	82,002
Materials and Supplies	1,759	2,104	2,133	2,595	2,647	2,700
Contractual Services	1,744	4,804	2,020	2,856	2,913	2,971
Capital Outlay	172	0	834	74	8,000	11,000
Other	10,130	10,335	12,932	11,730	11,730	11,730
Auditor						
Salaries	237,405	246,485	252,157	276,354	270,621	270,621
Benefits	87,133	100,726	106,571	104,111	96,439	96,439
Materials and Supplies	4,787	4,447	4,364	4,624	4,716	4,811
Capital Outlay	12,079	0	0	0	0	0
Other	3,770	2,187	3,352	3,582	3,653	3,726
Treasurer						
Salaries	81,006	82,983	85,083	86,703	103,186	103,186
Benefits	24,565	38,789	33,793	34,313	41,800	41,800
Materials and Supplies	1,814	3,135	2,377	3,000	3,060	3,121
Other	1,761	1,442	1,537	1,200	1,400	1,400
Prosecutor						
Salaries	365,987	386,375	401,654	462,785	444,850	437,850
Benefits	105,033	112,480	108,432	120,747	111,221	109,964
Materials and Supplies	6,611	6,351	6,937	8,283	7,000	7,000
Contractual Services	1,070	0	2,970	3,318	3,318	3,318
Capital Outlay	3,647	567	268	0	0	0
Other	31,882	32,450	29,961	30,117	30,117	30,117
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, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Bureau of Examination						
Contractual Services	\$56,339	\$74,658	\$72,541	\$75,000	\$75,000	\$75,000
Auto Data Processing Board						
Salaries	39,122	41,987	43,104	44,395	44,444	44,444
Benefits	5,879	6,641	7,240	7,282	7,333	7,333
Materials and Supplies	360	198	440	1,000	1,000	1,000
Contractual Services	58,514	54,648	56,738	59,588	60,780	61,995
Capital Outlay	1,125	7,813	368	25,000	20,000	20,000
Other	0	0	110	200	200	200
Board of Elections						
Salaries	170,842	228,954	225,197	242,500	242,500	242,500
Benefits	47,297	57,219	71,875	78,755	80,340	80,340
Materials and Supplies	14,356	24,759	20,233	19,783	20,178	20,582
Contractual Services	17,729	36,938	110,429	70,253	72,000	75,000
Capital Outlay	47,645	5,766	9,110	10,000	12,000	0
Other	16,427	19,411	20,810	20,210	20,584	20,966
Courthouse and Jail						
Salaries	158,772	179,391	158,075	147,303	153,067	153,067
Benefits	68,791	82,911	69,995	74,797	67,360	67,360
Materials and Supplies	33,125	27,409	19,543	31,126	25,000	25,000
Contractual Services	364,605	323,073	330,133	333,010	342,530	349,181
Capital Outlay	7,118	1,671	5,161	3,995	4,000	4,000
Other	162,341	163,505	178,262	171,077	174,494	177,980
County Recorder						
Salaries	110,272	115,267	118,711	121,119	121,119	121,119
Benefits	46,496	48,916	48,150	55,470	44,703	44,703
Materials and Supplies	2,021	2,079	1,555	1,885	1,923	1,961
Contractual Services	2,646	2,432	2,037	2,372	2,419	2,467
Capital Outlay	0	0	235	507	0	0
Other	2,303	2,061	2,238	2,300	2,300	2,300
Insurances						
Contractual Services	320,770	258,012	256,268	274,200	270,400	271,000
County Planning Commission						
Other	35,000	35,000	35,000	35,000	35,000	35,000
Total General Government - Legislative and Executive	3,073,693	3,157,078	3,237,249	3,386,901	3,353,800	3,352,707
General Government - Judicial						
Commissioners						
Other	24,547	22,530	13,994	20,357	20,357	20,357
Court of Appeals						
Other	26,520	26,497	26,877	26,632	27,164	27,708

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Common Pleas Court						
Salaries	\$304,710	\$306,631	\$330,719	\$341,570	\$341,570	\$341,570
Benefits	95,381	98,144	103,279	108,349	101,735	101,735
Materials and Supplies	7,116	7,657	8,044	7,606	7,758	7,913
Contractual Services	6,672	6,633	6,904	7,834	7,990	8,150
Capital Outlay	0	7,991	543	159	200	200
Other	117,476	104,141	137,418	129,329	120,604	122,567
Jury Commission						
Salaries	1,200	1,200	1,200	1,200	1,200	1,200
Benefits	201	211	221	217	215	215
Materials and Supplies	1,283	472	1,275	1,010	1,030	1,051
Juvenile Court						
Salaries	183,941	190,343	186,151	176,651	176,651	176,651
Benefits	83,545	86,981	72,798	68,754	61,296	61,296
Materials and Supplies	9,393	7,264	9,469	7,000	7,000	7,000
Contractual Services	4,815	4,998	5,051	4,500	4,500	4,500
Capital Outlay	7,702	150	0	16,114	0	0
Other	108,882	83,880	92,650	85,818	89,650	89,650
Probate Court						
Salaries	72,890	79,451	86,400	88,840	88,840	88,840
Benefits	39,158	41,080	37,335	41,105	31,685	31,685
Materials and Supplies	3,312	1,912	2,020	2,415	2,463	2,512
Contractual Services	2,378	3,015	2,541	2,645	2,698	2,752
Capital Outlay	0	0	0	1,195	0	0
Other	487	438	399	425	433	442
Clerk of Courts						
Salaries	167,754	176,293	182,036	189,182	189,182	189,182
Benefits	66,730	62,969	61,034	74,726	73,842	73,842
Materials and Supplies	8,603	9,240	8,902	8,915	9,093	9,275
Contractual Services	3,724	3,574	3,949	3,749	3,824	3,900
Capital Outlay	700	680	0	0	0	0
Other	597	399	702	2,907	2,943	2,980
Municipal Court						
Salaries	294,540	284,556	323,299	300,685	300,685	300,685
Benefits	108,800	104,852	105,452	115,028	102,370	102,370
Materials and Supplies	7,262	7,643	7,414	7,440	7,589	7,740
Contractual Services	1,686	2,339	1,580	1,670	1,704	1,738
Capital Outlay	0	574	128	395	0	0
Other	57,083	71,417	67,838	73,303	70,304	70,304
Law Libraries						
Salaries	28,056	28,023	28,859	29,731	0	0
Benefits	13,670	17,660	15,795	16,498	0	0
Total General Government - Judicial	1,860,813	1,851,839	1,932,278	1,963,953	1,856,575	1,860,010

(continued)

Crawford County, Ohio

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund*

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Public Safety						
Adult Probation						
Salaries	\$46,020	\$48,920	\$51,526	\$53,064	\$53,123	\$53,123
Benefits	17,759	18,756	17,626	17,951	17,405	17,405
Materials and Supplies	0	0	0	0	0	0
Contractual Services	1,266	1,170	841	1,092	1,114	1,137
Other	0	0	77	0	0	0
Probation Department						
Salaries	214,694	206,017	192,923	195,257	195,257	195,257
Benefits	92,960	84,580	72,197	77,656	70,076	70,076
Contractual Services	101,533	91,970	93,816	80,070	81,671	83,305
Other	7,555	6,187	9,655	9,500	9,500	9,500
Coroner						
Salaries	45,699	46,811	48,165	48,789	48,789	48,789
Benefits	18,803	19,723	17,953	20,005	16,627	16,627
Contractual Services	37,788	30,887	47,978	50,000	50,000	50,000
Capital Outlay	536	0	0	0	0	0
Other	1,076	1,094	1,124	1,333	1,333	1,333
Sheriff						
Salaries	1,166,831	1,191,619	1,258,470	1,265,792	1,265,792	1,265,792
Benefits	462,548	479,954	463,226	508,569	420,754	420,754
Materials and Supplies	25,628	29,255	22,914	32,442	33,091	33,753
Contractual Services	107,943	77,503	87,381	114,155	116,438	118,767
Capital Outlay	77,719	87,173	15,229	148,590	5,000	67,500
Other	104,508	99,338	111,448	80,916	82,005	83,116
Total Public Safety	2,530,866	2,520,957	2,512,549	2,705,183	2,467,977	2,536,234
Public Works						
Engineer						
Salaries	74,064	76,443	78,753	81,200	81,200	81,200
Benefits	28,558	29,801	27,163	28,441	26,057	26,057
Materials and Supplies	2,306	2,383	3,365	2,685	2,739	2,794
Contractual Services	9,635	8,884	24,031	9,839	10,036	10,237
Capital Outlay	249	3,393	3,188	8,540	500	0
Other	221	220	80	200	200	200
Sanitary Engineer						
Salaries	17,424	30,502	31,417	32,359	32,364	32,364
Benefits	2,435	5,217	5,759	5,839	5,152	5,152
Other	0	0	0	175	175	175
Total Public Works	134,892	156,843	173,757	169,279	158,422	158,177
Health						
Agriculture						
Benefits	86	85	103	86	93	93
Other	271,676	304,461	330,607	337,825	332,708	332,708

(continued)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
T.B. Hospital						
Materials and Supplies	\$750	\$369	\$787	\$787	\$787	\$787
Other	0	0	0	0	0	0
Vital Statistics						
Other	827	742	738	744	744	744
Other Health						
Other	38,383	72,475	69,771	73,894	73,894	73,894
Total Health	311,721	378,132	402,006	413,335	408,226	408,226
Human Services						
Veterans Service Commission						
Salaries	24,328	24,102	23,898	25,618	25,618	25,618
Benefits	3,948	4,055	4,293	4,568	4,598	4,598
Materials and Supplies	3,439	3,720	5,119	3,500	3,500	3,500
Contractual Services	5,867	6,181	5,974	7,411	7,411	7,411
Capital Outlay	21,350	25,945	149	0	0	0
Other	99,826	97,162	121,735	131,187	131,187	131,187
Veterans Services						
Salaries	112,391	116,469	120,001	124,000	124,000	124,000
Benefits	42,348	44,082	41,894	46,148	42,792	42,792
Other	17,939	18,917	26,152	15,500	15,800	15,800
Total Human Services	331,436	340,634	349,215	357,932	354,907	354,907
Total Expenditures	8,243,422	8,405,483	8,607,054	8,996,582	8,599,905	8,670,260
<i>Excess of Revenues Over (Under) Expenditures</i>	887,251	902,930	662,642	861,079	(145,968)	(456,113)
Other Financing Sources (Uses)						
Advances In	504,293	1,281,603	622,472	704,697	183,128	0
Transfers In	382,159	35,098	228,283	0	0	0
Advances Out	(851,651)	(371,080)	(419,324)	(493,158)	0	0
Transfers Out	(1,528,285)	(1,887,113)	(1,724,144)	(1,978,053)	(1,719,655)	(1,674,655)
Total Other Financing Sources (Uses)	(1,493,485)	(941,491)	(1,292,712)	(1,766,514)	(1,536,527)	(1,674,655)
Net Changes in Fund Balance	(606,234)	(38,562)	(630,070)	(905,434)	(1,682,495)	(2,130,768)
Fund Balance Beginning of Year	3,490,939	2,884,705	2,846,144	2,216,074	1,310,639	(371,856)
Fund Balance End of Year	2,884,705	2,846,144	2,216,074	1,310,639	(371,856)	(2,502,624)

Crawford County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
Health Benefits Fund

	2006 <u>Actual</u>	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Forecasted</u>	2010 <u>Forecasted</u>	2011 <u>Forecasted</u>
Revenues						
Charges for Services	\$3,305,204	\$3,511,911	\$3,013,068	\$3,351,899	\$3,693,000	\$3,784,000
Expenditures						
Salaries	7,666	7,787	8,186	8,434	8,434	8,434
Contractual Services	335,371	377,197	408,887	418,884	398,252	401,836
Claims	2,355,434	2,556,035	3,035,678	3,242,387	3,236,949	3,267,801
Capital Outlay	<u>0</u>	<u>0</u>	<u>383</u>	<u>37</u>	<u>0</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,698,472</u>	<u>2,941,020</u>	<u>3,453,134</u>	<u>3,669,743</u>	<u>3,643,636</u>	<u>3,678,072</u>
<i>Net Changes in Fund Balance</i>	606,732	570,891	(440,066)	(317,844)	49,364	105,928
<i>Fund Balance Beginning of Year</i>	<u>949,315</u>	<u>1,556,047</u>	<u>2,126,938</u>	<u>1,686,873</u>	<u>1,369,029</u>	<u>1,418,393</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,556,047</u></u>	<u><u>\$2,126,938</u></u>	<u><u>\$1,686,873</u></u>	<u><u>\$1,369,029</u></u>	<u><u>\$1,418,393</u></u>	<u><u>\$1,524,322</u></u>

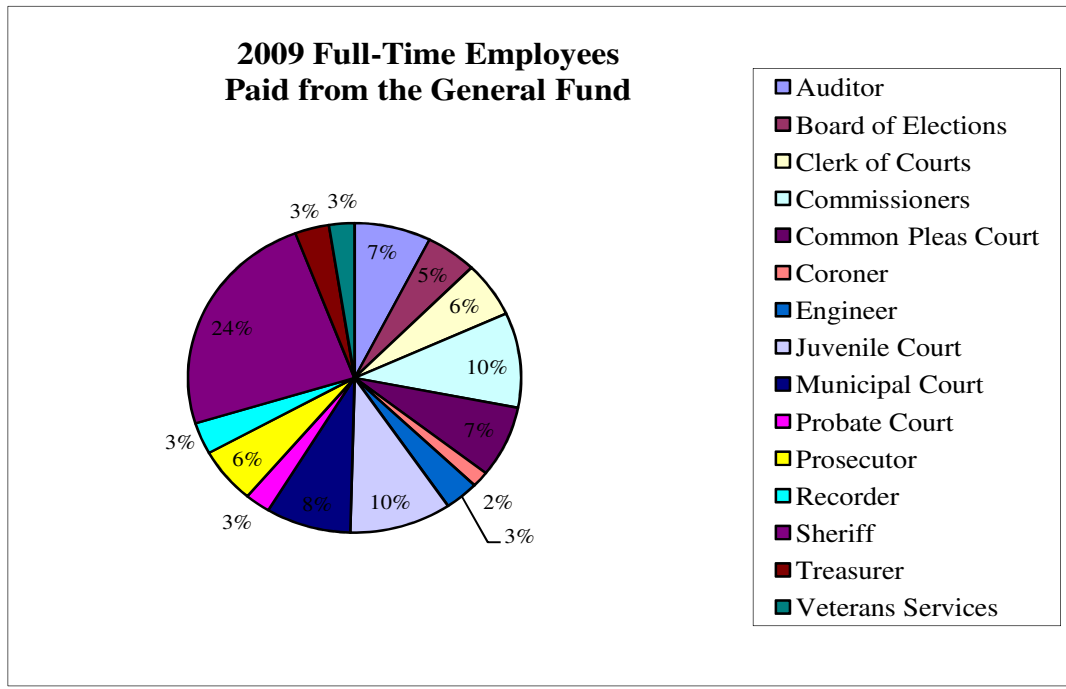
Source: Comprehensive Three Year Healthcare Strategy Plan, Estimated Costs, Appendix 7

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

Program	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
General Government										
Legislative and Executive	53	53	53	56	56	55	50	50	49	50
Judicial	46	49	48	51	47	46	42	36	40	37
Public Safety										
Jail Operation	34	37	39	38	36	34	34	29	29	30
Other Public Safety	34	34	34	38	38	37	44	43	44	42
Public Works	30	31	33	34	34	34	29	28	28	28
Health										
Mental Retardation and Developmental Disabilities	51	49	55	59	59	58	57	55	51	53
Other Health	6	7	7	8	7	7	6	6	7	7
Human Services										
Child Welfare	26	24	26	26	30	25	0	0	0	0
County Home	47	44	44	40	40	40	36	36	33	36
Job and Family Services	45	55	56	51	44	41	62	64	63	62
Other Human Services	24	23	25	22	21	21	21	19	17	18
Economic Development	0	0	0	0	0	0	0	0	1	1
Total	396	406	420	423	412	398	381	366	362	364

Source: Crawford County Auditor

The pie chart below details the total number of full-time employees paid from the General Fund. As of the date of this forecast, there were 121 full-time employees paid from the General Fund of the County.



Crawford County, Ohio
Summary of Significant Assumptions and Accounting Policies
For the Years Ended December 31, 2006 through 2011

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

County governments in Ohio are not required by law to prepare multi-year budgets or long-range financial forecasting. In fact, multi-year budgeting is prohibited by state law and unlike school districts, county governments are not required to prepare any reports on long-term financial forecasting. As such, 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. Accordingly, 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 and is based on input from the various county officials and the Board of County Commissioners as to what relevant financial assumptions should be used to forecast future revenues and expenditures. Background information in the notes was compiled from data and processes provided by the Auditor of State as to the procedures the County should use in the preparation of the financial forecast. The County Auditor compiled the data in the financial forecast that was provided by the County Commissioners, individual office holders, the Budget Commission and the Auditor of State.

The financial forecast represents the expected revenues, expenditures, and changes in fund balance of the General Fund for the years ending December 31, 2009, 2010 and 2011. The forecast is a compilation of historical and projected financial data for the County General Fund as of December 1, 2009, 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 historical 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 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:

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.

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, 2009, 2010, and 2011. 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.

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 districts 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 just completed for the tax lien date of January 1, 2009 and will be applied to tax rates being collected during 2010.

A. Property Taxes, continued

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.

In 2009, the County received delinquent tangible personal property taxes. Changes in Ohio law eliminated this tax at December 31, 2008 with a provision that provides taxing units reimbursements from the State of Ohio for any tax revenue losses that resulted from this change in Ohio law. Reimbursements will conclude on December 31, 2010.

Property taxes distributed to the County General Fund during 2009 totaled \$1,234,364. For 2010 and 2011, property tax revenues are projected to decrease slightly.

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.

This 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 through October 2009 indicate a 12.87 percent decrease in receipts when compared to the same time period in 2008. 2008 actually saw an increase in sales tax revenue when compared to actual revenues received during 2007. However, in anticipation of the weak economy, the County Budget Commission did not increase sales tax revenue estimates for 2009 in the General Fund. However, 2009 sales tax revenue estimates for the Jail Fund were increased based on 2008 collections. As such, while sales tax revenue collections are down when compared to 2008, 2009 sales tax collections, as of the date of this financial forecast, appear to be within the Budget Commission's revenue estimates for the year in the General Fund, but are falling short of revenue estimates in the Jail Fund. The Department of Taxation notified the County Auditor in November that a significant sales tax refund is owed by Crawford County based on a recent audit of a company within the County. According to the Department of Taxation, monthly sales tax revenue will be decreased by \$26,069 for a period of twenty-four months to repay the \$625,656 overpayment. Sales tax revenue estimates for 2009, adjusted for the refund owed by the County, was used to forecast anticipated sales tax receipts for 2010 and 2011 in the General Operating Fund and the Jail Operating Fund sales tax revenue estimates for 2009 were revised downward to more accurately reflect actual collections for the year, and that estimate was used for projecting sales tax revenue in the Jail Operating Fund for 2010 and 2011.

C. Charge for Services

The Charge for Services revenue category includes the statutory fees that each department or agency within the County is 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 Charge 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 19. The table on the next page summarizes the charge for services revenue for the prior three years and the projected revenue for the next three years.

C. Charge for Services, continued

Year	Actual/ Forecast	Difference from Prior Year
2006	\$2,052,800	
2007	\$1,944,226	(\$108,574)
2008	\$1,963,818	\$19,592
2009	\$2,756,857	\$793,039
2010	\$1,716,089	(\$1,040,768)
2011	\$1,713,250	(\$2,839)

The major changes in the charge for services revenue is a result of the County reinstating a lease with the Solid Waste District in 2009. A one-time payment of \$500,000 was collected in 2009 for the fourteen years that the lease was not collected. The projected decrease in charge for services revenue in 2010 is a result of the County Prosecutor determining that pending litigation with the EPA on the legality of this lease could result in a reasonable possibility that future lease revenues for 2010 and 2011 will not be received. For more information, refer to Note 7 – Pending Litigation.

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. 2009 actual receipts were reviewed in conjunction with the 2009 estimated revenues. This review indicated that the 2009 estimate was accurate and given the small amount of revenue received for licenses and permits, and based on the fact that revenue charges in this category are set by state statute, the assumption was made to keep the 2010 and 2011 revenue forecast for licenses and permits at the 2009 estimated revenue level.

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 charged and the cost of forfeitures to 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 19. The significant assumptions used to forecast the anticipated fines and forfeitures revenue for 2010 and 2011 were based on historical averages. The table below summarizes the changes for fines and forfeitures revenues during the financial forecast reporting period.

Year	Actual/ Forecast	Difference from Prior Year
2006	\$179,174	
2007	\$190,554	\$11,380
2008	\$223,437	\$32,883
2009	\$240,886	\$17,449
2010	\$197,983	(\$42,903)
2011	\$197,983	\$0

The most significant change in the fines and forfeitures revenue category occurred in 2010 and is a result of additional fine revenue being received during 2009, offset by a general decrease in the amount of fine money being estimated for 2010.

F. Intergovernmental Revenues

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 Revenue category are; local government distributions 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 LGF is determined pursuant to the formula contained in Ohio Revised Code 5747.50, 5747.501, and 5747.51.

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 revenues are fairly consistent from year to year; however, the tangible personal property reimbursement from the State of Ohio will be eliminated in 2010. For assumptions specific to intergovernmental revenues received by the various departments, refer to the departmental summaries beginning on page 19.

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. For 2009, interest revenue actually received by the County General Fund increased significantly and is a result of certain investments maturing that were invested prior to the decrease in interest rates in the last quarter of 2008. Although available cash to be invested has stayed relatively constant, the interest rates dropped significantly between 2008 and 2009. As a result, the County Treasurer anticipates that interest rates will stay around 1 percent for investments throughout the forecasted period.

H. Rent

The Rent revenue category represents money received for the use of County office space. Included in this revenue category is money received from the State of Ohio, Department of Job and Family Services for payment of the debt that was issued by the County to construct the Job and Family Services building.

I. Other

The Other revenue category includes refunds and miscellaneous receipts.

J. Advances In

The Advances In revenue category, represents monies that have been repaid to the General Fund from various other funds of the County. The 2009 and 2010 forecast for advance repayments include only those loans that have been identified by the Board of County Commissioners to be repaid. By law, advances made or received are considered a cash flow item and therefore are not included in operating revenues or expenditures.

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, 2009, 2010, and 2011. 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 are 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. For the purpose of this financial forecast, 2009 salary levels were maintained for 2010 and 2011 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. For the purpose of this forecast, 2009 benefit levels were maintained for 2010 and 2011. All benefit costs are charged to the fund in which the employees' wages are paid.

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.

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.

The County is self-insured for employee health benefits. 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. As such, during 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 capped at the 2009 budgetary level. Therefore, a change in plan design and a cost shift of the percentage paid for health insurance between employer and employee will be implemented for 2010 and after. For the purpose of this financial forecast, the 2009 health insurance premium paid by the employer of \$3.3 million was used to project the health insurance rates and costs for 2010 and 2011. Health insurance costs are allocated to the various funds, based on where employee wages are paid. For more information on the health insurance program see Note 9.

C. Materials and Supplies, Contractual Services and Other Expense

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 Expense expenditure category represents miscellaneous expenditures not included in another expenditure category. The general assumptions used in forecasting the 2010 and 2011 expenditure categories of materials and supplies, contractual services, and other expenses, was a three-year average increased by two-percent each year.

D. Advances Out

The Advances Out expenditure category, represents monies that have been loaned to various levy and grant funds from the General Fund. The 2009 and 2010 forecast for advances include only those loans that have been identified by the Board of County Commissioners to be loaned from the General Fund. By law, advances made or received are considered a cash flow item and therefore are not included in operating revenues or expenditures.

E. Transfers Out

The Board of County Commissioners authorizes certain transfers of general operating resources to finance certain public services. 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 transfers of general operating resources for 2009 and the forecasted transfers for 2010 and 2011.

Fund	2009	2010	2011
Child Welfare	\$215,000	\$215,000	\$215,000
Child Support	\$0	\$50,000	\$0
Economic Development	\$0	\$90,000	\$90,000
Emergency Management	\$150,000	\$75,000	\$75,000
Jail Operating Levy	\$860,851	\$536,070	\$541,431
Job and Family Services	\$191,065	\$192,000	\$192,000
Victims of Crime	\$11,348	\$12,000	\$12,240
Debt Service:			
Courthouse Renovation	\$256,560	\$257,593	\$258,204
Administration Building	\$292,833	\$291,992	\$290,780
Sanitary Landfill	\$396	\$0	\$0
Total	\$1,978,053	\$1,719,655	\$1,674,655

Note 6 - Debt Service

The County's debt obligations for fiscal year 2009 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, and the 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.

Note 6 - Debt Service, continued

The principal and interest payments due in 2009 for the debt issues are as follows:

	Principal	Interest	Total	Resources Used for Payment
Jail Facility	\$260,000.00	\$111,122.50	\$371,122.50	Sales Tax
Job and Family Services Building	55,000.00	16,775.00	71,775.00	Rent
Job and Family Services Addition	40,000.00	64,517.50	104,517.50	Rent
Courthouse Renovation	105,000.00	151,560.00	256,560.00	General Operating
County Administration Building	125,000.00	167,832.50	292,832.50	General Operating
Landfill Improvements	515,000.00	96,062.50	611,062.50	Landfill Fees
Landfill Repairs	45,000.00	44,537.50	89,537.50	Landfill Fees
Waterline Improvements	55,000.00	19,960.00	74,960.00	Sewer Charges
OPWC Loan	2,479.00	0.00	2,479.00	Sewer Charges
	\$1,202,479.00	\$672,367.50	\$1,874,846.50	

Note 7 - Pending Litigation

The County is a party to various legal proceedings. The County is currently in negotiations with the Ohio EPA regarding the legality of a lease between the County Commissioners and the Solid Waste District of the County. Pending the outcome of these negotiations, the County will be escrowing all future payments associated with this lease. According to the County Prosecutor, it is reasonably possible that the County will not receive any future lease payments from this lease and that revenues received during 2009 will not have to be repaid to the Solid Waste District. As such, for 2010 and 2011, 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 in the amount of \$95,659. 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 back to the General Operating Fund. For financial forecasting purposes, \$15,442 will be available for transfer from this fund in 2010 and \$9,521 will be available for transfer to the General Operating Fund in 2011.

Note 9 - Self-Insurance Fund

The County provides medical (including health and prescription drug coverage) to its employees. The County maintains a self-insurance fund to account for and finance its uninsured risks of loss for these benefits. Under this program, the Health Benefits self-insurance fund provides coverage for up to a maximum of \$100,000 per year for each individual, with a maximum of \$1,000,000 aggregate over the employee's life. The County purchased commercial insurance for claims in excess of coverage provided by the fund and for all other risks of loss.

Note 9 - Self-Insurance Fund, continued

All departments and agencies within the County participate in the program and make payments to the Health Benefits Self-insurance Fund based on actuarial estimates of the amounts needed to pay prior- and current-year claims.

The County finalized a 3 year comprehensive health insurance strategy plan which indicated that in order for the County to maintain the current level of government services that the dollars paid by the employer for healthcare costs needed to be capped at the 2009 budgetary level. Therefore, the plan included a recommendation to implement a High Deductible Health Plan, to phase out over a two year period the current health care benefit plans, and to shift the cost of a portion of the healthcare premium from employer to employee. For the purpose of this financial forecast, the 2009 health insurance premium paid by the employer was used to project the health insurance rates and costs for 2010 and 2011. The rates used in the forecast for determining the employer's cost of health insurance for 2010 and 2011 are \$301.01 for single, \$655.76 for 2-party, and \$754.39 for family coverage per month.

Note 10 - 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.

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.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 collected by the County Auditor is forecasted to remain static for 2010 and 2011.

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.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

Listed below is the financial detail associated with the County Auditor's Office by fund. In non-reappraisal years, salaries and benefits represent approximately 90 percent of the County Auditor's cost of operations.

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$349,920.00	\$349,920.00	\$349,920.00	\$474,048.08	\$527,904.73	\$610,628.88
LICENSES AND PERMITS	2,310.00	2,310.00	2,310.00	2,667.97	3,306.52	3,375.22
TOTAL REVENUE	\$352,230.00	\$352,230.00	\$352,230.00	\$476,716.05	\$531,211.25	\$614,004.10
EXPENDITURES						
<i>AUDITOR:</i>						
SALARIES	270,621.00	270,621.00	276,354.00	252,156.82	246,484.93	237,405.08
BENEFITS	96,439.40	96,439.40	104,110.87	106,570.94	100,725.88	87,133.27
SUPPLIES	4,810.51	4,716.18	4,623.71	4,364.25	4,447.48	4,787.41
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	12,079.23
OTHER EXPENSE	3,726.29	3,653.23	3,581.60	3,352.31	2,186.59	3,770.02
TOTAL AUDITOR	\$375,597.20	\$375,429.81	\$388,670.17	\$366,444.32	\$353,844.88	\$345,175.01
<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	375,597.20	375,429.81	388,670.17	366,444.32	353,844.88	345,175.01
REAL ESTATE ASSESSMENT FUND:						
REVENUE						
CHARGES FOR SERVICES	500,000.00	500,000.00	500,000.00	526,232.50	401,593.74	375,697.14
OTHER REVENUE	5,000.00	5,000.00	5,000.00	5,100.40	5,431.00	4,846.00
TOTAL REVENUE	505,000.00	505,000.00	505,000.00	531,332.90	407,024.74	380,543.14
EXPENDITURES						
SALARIES	178,000.00	178,000.00	189,985.00	170,624.38	157,576.04	145,145.79
BENEFITS	48,872.80	48,872.80	53,304.46	50,603.70	53,367.41	49,757.93
SUPPLIES	11,343.02	11,120.60	10,902.55	11,773.15	11,108.58	9,184.60
CONTRACT SERVICES	289,245.00	90,967.00	301,274.40	33,175.75	102,133.86	351,516.04
CAPITAL OUTLAY	20,000.00	20,000.00	36,175.30	6,652.69	11,502.00	4,741.33
OTHER EXPENSE	7,111.21	6,971.77	6,835.07	9,753.20	6,211.98	4,137.97
TOTAL EXPENDITURES	554,572.02	355,932.18	598,476.78	282,582.87	341,899.87	564,483.66
CASH BALANCE @ DECEMBER 31	\$1,028,283.61	\$1,077,855.63	\$928,787.81	\$1,022,264.59	\$773,514.56	\$708,389.69

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 29,754 registered voters in the County as of 2008
- 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:

Board of Election fees were forecasted to remain at the 2009 level for 2010 and 2011. The increase in 2010 charge for services revenue represents a timing issue of when 2009 election fees will be 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 expenditures for contract services in 2010 and 2011 is a result of a support contract associated with the electronic voting equipment through Premier Election Solutions. The forecasted increase in capital outlay expenditures in 2010 is for the purchase of a new voter registration server anticipated by the Board of Elections.

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

	2011	2010	2009	2008	2007	2006
	Forecasted	Forecasted	Forecasted	Actual	Actual	Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$41,000.00	\$52,000.00	\$23,096.00	\$138,403.97	\$36,388.41	\$54,407.20
TOTAL REVENUE	\$41,000.00	\$52,000.00	\$23,096.00	\$138,403.97	\$36,388.41	\$54,407.20
EXPENDITURES						
SALARIES	242,500.00	242,500.00	242,500.00	225,196.97	228,954.45	170,841.82
BENEFITS	80,339.59	80,339.59	78,754.74	71,874.81	57,218.63	47,296.89
SUPPLIES	20,581.86	20,178.29	19,782.64	20,232.57	24,759.46	14,355.88
CONTRACT SERVICES	75,000.00	72,000.00	70,253.14	110,428.75	36,937.71	17,728.90
CAPITAL OUTLAY	0.00	12,000.00	10,000.00	9,110.24	5,766.32	47,644.96
OTHER EXPENSE	20,965.87	20,584.18	20,209.99	20,810.16	19,411.39	16,426.64
TOTAL EXPENDITURES	\$439,387.31	\$447,602.06	\$441,500.50	\$457,653.50	\$373,047.96	\$314,295.09

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 including the issue of 10,000 in 2008
- 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* include various reimbursements.

Revenue Assumptions:

Court fees received in the General Fund beyond 2009 were based on estimates from the Clerk of Courts. Certificate of Title fees for 2009 were estimated based on a fee increase from \$5 to \$15 approved by State law effective July 1, 2009.

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. The Clerk of Courts Title Fund has been experiencing expenditures greater than revenues for the last 3 years but the change in State law that authorizes the fee increase outlined above reverses that trend for the forecasted period.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011	2010	2009	2008	2007	2006
	Forecasted	Forecasted	Forecasted	Actual	Actual	Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$110,500.00	\$110,500.00	\$110,683.00	\$116,425.73	\$127,875.25	\$128,524.21
OTHER REVENUE	0.00	0.00	0.00	0.00	589.15	0.00
TOTAL REVENUE	\$110,500.00	\$110,500.00	\$110,683.00	\$116,425.73	\$128,464.40	\$128,524.21
EXPENDITURES						
<i>CLERK OF COURTS:</i>						
SALARIES	189,182.00	189,182.00	189,182.00	182,036.40	176,292.55	167,753.88
BENEFITS	73,842.45	73,842.45	74,726.26	61,033.92	62,968.53	66,729.54
SUPPLIES	9,275.13	9,093.27	8,914.97	8,901.63	9,240.44	8,602.83
CONTRACT SERVICES	3,900.47	3,823.99	3,749.01	3,949.14	3,574.22	3,723.67
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	680.00	699.95
OTHER EXPENSE	2,980.29	2,943.43	2,907.28	702.00	399.35	597.03
<i>TOTAL CLERK OF COURTS</i>	\$279,180.34	\$278,885.13	\$279,479.52	\$256,623.09	\$253,155.09	\$248,106.90
<i>COURT OF APPEALS:</i>						
OTHER EXPENSE	27,707.59	27,164.30	26,631.67	26,877.33	26,497.37	26,520.30
<i>TOTAL COURT OF APPEALS</i>	\$27,707.59	\$27,164.30	\$26,631.67	\$26,877.33	\$26,497.37	\$26,520.30
TOTAL EXPENDITURES	\$306,887.93	\$306,049.43	\$306,111.18	\$283,500.42	\$279,652.46	\$274,627.20
CLERK OF COURTS TITLE FUND:						
REVENUE						
CHARGES FOR SERVICES	\$150,000.00	\$170,000.00	\$135,000.00	\$117,672.21	\$134,774.66	135,688.65
OTHER REVENUE	0.00	0.00	0.00	333.83	0.00	23.28
TOTAL REVENUE	150,000.00	170,000.00	135,000.00	118,006.04	134,774.66	\$135,711.93
EXPENDITURES						
SALARIES	84,098.04	84,098.04	84,098.04	82,250.80	79,143.07	79,114.93
BENEFITS	35,629.52	35,629.52	40,775.76	38,776.43	43,583.67	42,432.88
SUPPLIES	3,121.20	3,060.00	3,000.00	3,081.26	1,854.93	3,008.33
CONTRACT SERVICES	23,843.56	23,707.29	23,573.69	23,096.05	23,358.43	24,266.60
CAPITAL OUTLAY	0.00	0.00	198.00	0.00	1,295.70	0.00
OTHER EXPENSE	244.49	239.70	235.00	233.28	1,389.09	1,500.39
TOTAL EXPENDITURES	\$146,936.81	\$146,734.55	\$151,880.49	\$147,437.82	\$150,624.89	\$150,323.13
CASH BALANCE @ DECEMBER 31	\$87,842.05	\$84,778.86	\$61,513.41	\$78,393.90	\$107,825.68	\$123,675.91

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 ends on May 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.
- *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, 2010.

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:

Rent and the Solid Waste District lease financial assumptions are based on actual contracts in place as of the date of this forecast. The revenue estimates for indirect costs for 2009 are based on actual receipts and 2010 and 2011 are based on an average of prior years' charges to the same departments. Advances in for 2009 are based on the repayment of all advances that were outstanding at December 31, 2008 except for the advance to Westmoor Sewer which is anticipated to be repaid in 2010. The Charges for Services revenue category and the Fines and Forfeitures revenue category for the Dog and Kennel Fund were forecasted based on 2009 collections for 2010 and 2011.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 copier in 2010 and a new printer and computers in 2011. Transfers out for the General Fund and the Dog and Kennel Fund are forecasted based on the appropriate legislation from the Board of County Commissioners and include transfers to Jobs and Family Services, Child Support and Emergency Management Agency, grant matches, Indigent Guardianship, Jail Operating Fund and to the Dog and Kennel Capital Outlay Fund for the future purchase of new vehicle for the Dog Warden.

Listed on the next page is the financial detail associated with the County Commissioner's Office by fund.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011	2010	2009	2008	2007	2006
GENERAL FUND:	Forecasted	Forecasted	Forecasted	Actual	Actual	Actual
REVENUE						
<i>CHARGES FOR SERVICES</i>	\$292,732.96	\$290,036.78	\$1,358,689.44	\$259,457.32	\$331,174.68	\$264,070.59
<i>OTHER REVENUE</i>	0.00	0.00	17,861.77	9,136.55	0.00	0.00
<i>RENT</i>	17,344.56	17,344.56	17,344.56	17,344.56	17,344.56	17,344.56
<i>TOTAL REVENUE</i>	\$310,077.52	\$307,381.34	\$1,393,895.77	\$285,938.43	\$348,519.24	\$281,415.15
<i>TRANSFERS IN</i>	0.00	0.00	0.00	228,283.41	35,098.07	382,158.52
<i>ADVANCES IN</i>	0.00	183,128.00	704,697.00	622,472.35	1,281,603.43	504,292.77
EXPENDITURES						
COMMISSIONERS:						
<i>SALARIES</i>	224,451.00	224,451.00	224,451.00	221,716.63	215,171.60	210,428.60
<i>BENEFITS</i>	82,001.67	82,001.67	97,932.35	94,600.08	105,528.53	91,016.31
<i>SUPPLIES</i>	2,700.27	2,647.33	2,595.42	2,133.12	2,103.50	1,758.77
<i>CONTRACT SERVICES</i>	2,971.32	2,913.06	2,855.94	2,020.06	4,803.86	1,743.90
<i>CAPITAL OUTLAY</i>	11,000.00	8,000.00	73.84	834.31	0.00	172.00
<i>OTHER EXPENSE</i>	11,729.72	11,729.72	11,729.72	12,931.69	10,335.04	10,130.13
<i>TOTAL COMMISSIONERS</i>	\$334,853.99	\$331,742.78	\$339,638.27	\$334,235.89	\$337,942.53	\$315,249.71
INSURANCES:						
<i>CONTRACT SERVICES</i>	\$271,000.00	\$270,400.00	\$274,200.00	\$256,268.00	\$258,012.00	\$320,770.00
T.B. HOSPITAL:						
<i>SUPPLIES</i>	787.02	787.02	787.02	787.02	369.10	749.64
<i>OTHER EXPENSE</i>	0.00	0.00	0.00	0.00	0.00	0.00
<i>TOTAL T.B. HOSPITAL</i>	\$787.02	\$787.02	\$787.02	\$787.02	\$369.10	\$749.64
VITAL STATISTICS:						
<i>OTHER EXPENSE</i>	\$744.00	\$744.00	\$744.00	\$738.00	\$742.00	\$827.00
OTHER HEALTH:						
<i>OTHER EXPENSE</i>	\$73,893.64	\$73,893.64	\$73,893.64	\$69,771.43	\$72,474.76	\$38,382.78
AGRICULTURE:						
<i>BENEFITS</i>	93.00	93.00	85.88	102.64	84.88	85.91
<i>OTHER EXPENSE</i>	332,708.00	332,708.00	337,824.78	330,606.50	304,460.95	271,675.84
<i>TOTAL AGRICULTURE</i>	\$332,801.00	\$332,801.00	\$337,910.66	\$330,709.14	\$304,545.83	\$271,761.75
COURTHOUSE AND JAIL:						
<i>SALARIES</i>	153,067.20	153,067.20	147,303.03	158,075.41	179,391.20	158,772.09
<i>BENEFITS</i>	67,359.84	67,359.84	74,796.73	69,995.32	82,911.08	68,790.58
<i>SUPPLIES</i>	25,000.00	25,000.00	31,126.45	19,542.82	27,408.52	33,125.37
<i>CONTRACT SERVICES</i>	349,180.54	342,529.94	333,009.75	330,133.35	323,072.95	364,605.44
<i>CAPITAL OUTLAY</i>	4,000.00	4,000.00	3,995.00	5,160.69	1,671.15	7,117.70
<i>OTHER EXPENSE</i>	177,980.31	174,494.42	171,076.88	178,262.04	163,504.99	162,340.85
<i>TOTAL COURTHOUSE AND JAIL</i>	\$776,587.89	\$766,451.40	\$761,307.84	\$761,169.63	\$777,959.89	\$794,752.03
COUNTY PLANNING COMMISSION:						
<i>OTHER EXPENSE</i>	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00	\$35,000.00
BUREAU OF EXAMINATION:						
<i>CONTRACT SERVICES</i>	\$75,000.00	\$75,000.00	\$75,000.00	\$72,540.55	\$74,658.47	\$56,339.41
COMMISSIONERS:						
<i>OTHER</i>	\$20,356.89	\$20,356.89	\$20,356.89	\$13,993.61	\$22,530.19	\$24,546.86
<i>TOTAL OPERATING EXPEND</i>	\$1,921,024.42	\$1,907,176.73	\$1,918,838.31	\$1,875,213.27	\$1,884,234.77	\$1,858,379.18
<i>TRANSFERS OUT</i>	1,674,655.00	1,719,655.00	1,978,053.00	1,724,144.26	1,887,112.46	1,528,285.26
<i>ADVANCES OUT</i>	0.00	0.00	493,158.00	419,323.68	371,079.77	851,650.83

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011	2010	2009	2008	2007	2006
DOG AND KENNEL FUND:	Forecasted	Forecasted	Forecasted	Actual	Actual	Actual
REVENUE						
CHARGES FOR SERVICES	\$136,500.00	\$136,500.00	\$141,224.71	\$120,658.00	\$113,427.00	\$113,225.50
FINES AND FORFEITURES	800.00	800.00	800.00	996.00	2,316.00	1,689.30
OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$137,300.00	\$137,300.00	\$142,024.71	\$121,654.00	\$115,743.00	\$114,914.80
EXPENDITURES						
SALARIES	55,690.92	55,690.92	55,690.92	53,465.29	53,861.05	52,076.46
BENEFITS	17,865.64	17,865.64	19,207.59	14,520.51	13,367.76	12,525.91
SUPPLIES	5,892.12	5,776.59	5,663.32	5,565.17	5,808.96	5,615.83
CONTRACT SERVICES	29,077.04	28,506.91	27,947.95	29,107.12	19,867.12	22,004.28
CAPITAL OUTLAY	0.00	0.00	1,737.84	383.44	0.00	3,661.17
OTHER EXPENSE	10,704.00	10,500.00	10,300.00	10,986.47	18,498.35	21,176.58
TOTAL OPERATING						
EXPENDITURES	119,229.72	118,340.05	120,547.62	114,028.00	111,403.24	117,060.23
TRANSFERS OUT	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00
TOTAL EXPENDITURES	\$124,229.72	\$123,340.05	\$125,547.62	\$119,028.00	\$111,403.24	\$117,060.23
CASH BALANCE @DECEMBER 31	\$84,057.77	\$70,987.49	\$57,027.54	\$40,550.45	\$37,924.45	\$33,584.69

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 were forecasted for 2010 and 2011 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 2010 and 2011.

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
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
FINES AND FORFEITURES	\$2,982.83	\$2,982.83	\$45,885.54	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$2,982.83	\$2,982.83	\$45,885.54	\$0.00	\$0.00	\$0.00
EXPENDITURES						
<i>COMMON PLEAS COURT:</i>						
SALARIES	341,570.16	341,570.16	341,570.16	330,719.45	306,631.30	304,710.35
BENEFITS	101,734.80	101,734.80	108,349.27	103,279.39	98,143.81	95,380.95
SUPPLIES	7,913.12	7,757.96	7,605.84	8,044.33	7,656.80	7,116.40
CONTRACT SERVICES	8,150.00	7,990.20	7,833.53	6,904.48	6,633.10	6,671.62
CAPITAL OUTLAY	200.00	200.00	159.00	543.40	7,991.40	0.00
OTHER EXPENSE	122,567.00	120,603.92	129,328.55	137,417.81	104,141.05	117,475.57
<i>TOTAL COMMON PLEAS COURT</i>	\$582,135.08	\$579,857.04	\$594,846.35	\$586,908.86	\$531,197.46	\$531,354.89
<i>JURY COMMISSION:</i>						
SALARIES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
BENEFITS	215.40	215.40	216.60	221.48	210.97	200.92
SUPPLIES	1,050.88	1,030.27	1,010.07	1,274.80	472.48	1,282.93
<i>TOTAL JURY COMMISSION</i>	\$2,466.28	\$2,445.67	\$2,426.67	\$2,696.28	\$1,883.45	\$2,683.85
<i>ADULT PROBATION:</i>						
SALARIES	53,123.20	53,123.20	53,064.00	51,526.40	48,920.00	46,020.32
BENEFITS	17,404.73	17,404.73	17,951.18	17,625.88	18,755.61	17,759.19
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACT SERVICES	1,136.61	1,114.32	1,092.47	841.41	1,169.77	1,266.23
OTHER EXPENSE	0.00	0.00	0.00	77.40	0.00	0.00
<i>TOTAL ADULT PROBATION</i>	\$71,664.54	\$71,642.25	\$72,107.65	\$70,071.09	\$68,845.38	\$65,045.74
TOTAL EXPENDITURES	\$656,265.90	\$653,944.97	\$669,380.67	\$659,676.23	\$601,926.29	\$599,084.48
COURT COMPUTER FUND:						
REVENUE						
CHARGES FOR SERVICES	16,000.00	16,000.00	16,482.75	16,442.71	15,397.95	14,345.59
TOTAL REVENUE	\$16,000.00	\$16,000.00	\$16,482.75	\$16,442.71	\$15,397.95	\$14,345.59
EXPENDITURES						
SUPPLIES	520.20	510.00	500.00	0.00	0.00	357.92
CONTRACT SERVICES	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
CAPITAL OUTLAY	0.00	3,000.00	10,000.00	0.00	2,111.00	8,509.59
TOTAL EXPENDITURES	\$1,720.20	\$4,710.00	\$11,700.00	\$1,200.00	\$3,311.00	\$10,067.51
CASH BALANCE @ DECEMBER 31	\$135,457.18	\$121,177.38	\$109,887.38	\$105,104.63	\$89,861.92	\$77,774.97

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Estimated	2008 Actual	2007 Actual	2006 Actual
SANCTION COSTS FUND:						
REVENUE						
CHARGES FOR SERVICES	\$19,000.00	\$19,000.00	\$18,228.00	\$19,830.26	\$18,189.93	\$22,896.27
FINES AND FORFEITURES	0.00	0.00	4,000.00	4,748.88	199.60	4,658.96
TOTAL REVENUE	\$19,000.00	\$19,000.00	\$22,228.00	\$24,579.14	\$18,389.53	\$27,555.23
EXPENDITURES						
SALARIES	10,846.31	10,846.31	10,846.31	11,074.40	10,530.40	9,910.68
BENEFITS	1,946.91	1,946.91	1,944.89	1,997.90	1,805.00	1,634.95
CONTRACT SERVICES	705.39	691.56	678.00	678.00	617.50	615.00
CAPITAL OUTLAY	0.00	0.00	3,000.00	0.00	0.00	0.00
OTHER EXPENSE	200.00	200.00	46,085.54	225.99	0.00	171.00
TOTAL EXPENDITURES	\$13,698.61	\$13,684.78	\$62,554.74	\$13,976.29	\$12,952.90	\$12,331.63
CASH BALANCE @ DECEMBER 31	\$44,791.20	\$39,489.82	\$34,174.60	\$74,501.34	\$63,898.49	\$58,461.86
SPECIAL PROJECTS FUND:						
REVENUE						
CHARGES FOR SERVICES	32,000.00	32,000.00	32,936.57	33,056.79	26,308.50	22,329.50
TOTAL REVENUE	\$32,000.00	\$32,000.00	\$32,936.57	\$33,056.79	\$26,308.50	\$22,329.50
EXPENDITURES						
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	2,000.00	2,000.00	4,000.00	0.00	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$2,000.00	\$2,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
CASH BALANCE @ DECEMBER 31	\$192,966.36	\$162,966.36	\$132,966.36	\$104,029.79	\$70,973.00	\$44,664.50
LIBRARY LEGAL RESEARCH FUND:						
REVENUE						
CHARGES FOR SERVICES	3,200.00	3,200.00	3,296.00	3,186.00	3,255.00	3,087.00
TOTAL REVENUE	\$3,200.00	\$3,200.00	\$3,296.00	\$3,186.00	\$3,255.00	\$3,087.00
EXPENDITURES						
CONTRACT SERVICES	5,056.34	4,957.20	4,860.00	5,236.64	4,743.13	5,074.17
TOTAL EXPENDITURES	\$5,056.34	\$4,957.20	\$4,860.00	\$5,236.64	\$4,743.13	\$5,074.17
CASH BALANCE @ DECEMBER 31	\$3,099.43	\$4,955.77	\$6,712.97	\$8,276.97	\$10,327.61	\$11,815.74

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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:

For all funds under the supervision of the Coroner, expenditure assumptions are consistent with those outlined in Note 5.

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

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 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	48,164.64	46,811.29	45,699.45
BENEFITS	16,626.80	16,626.80	20,005.42	17,953.06	19,722.87	18,802.79
CONTRACT SERVICES	50,000.00	50,000.00	50,000.00	47,977.60	30,887.49	37,788.12
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	536.22
OTHER EXPENSE	1,333.27	1,333.27	1,333.27	1,124.00	1,094.00	1,076.00
TOTAL EXPENDITURES	\$116,749.35	\$116,749.35	\$120,127.97	\$115,219.30	\$98,515.65	\$103,902.58

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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.

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

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.50
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$105.50
EXPENDITURES						
<i>SANITARY ENGINEER:</i>						
SALARIES	32,363.76	32,363.76	32,358.83	31,417.42	30,502.33	17,423.64
BENEFITS	5,151.70	5,151.70	5,839.16	5,758.51	5,216.96	2,435.09
OTHER EXPENSE	175.00	175.00	175.00	0.00	0.00	0.00
<i>TOTAL SANITARY ENGINEER</i>	\$37,690.46	\$37,690.46	\$38,372.99	\$37,175.93	\$35,719.29	\$19,858.73
<i>TAX MAP:</i>						
SALARIES	81,200.00	81,200.00	81,200.00	78,753.20	76,443.04	74,064.32
BENEFITS	26,056.64	26,056.64	28,441.47	27,163.45	29,800.77	28,558.43
SUPPLIES	2,793.53	2,738.75	2,685.05	3,365.37	2,383.35	2,306.43
CONTRACT SERVICES	10,236.60	10,035.88	9,839.10	24,031.47	8,884.13	9,634.51
CAPITAL OUTLAY	0.00	500.00	8,540.00	3,187.53	3,393.13	249.00
OTHER EXPENSE	200.00	200.00	200.00	80.00	219.78	220.84
<i>TOTAL TAX MAP</i>	120,486.77	120,731.27	130,905.62	136,581.02	121,124.20	115,033.53
TOTAL EXPENDITURES	\$158,177.23	\$158,421.73	\$169,278.61	\$173,756.95	\$156,843.49	\$134,892.26

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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.
- *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:

For 2009, charges for services, fines and forfeitures and other revenues were forecasted for the General Fund and the Court Computer Fund based on historical receipts and were projected to remain static for 2010 and 2011. Intergovernmental revenue projections for the Felony Delinquent Care Fund were based on grant estimates from the State of Ohio Department of Youth Services for 2009, 2010 and 2011.

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 and Felony Delinquent Care fund where the purchase of new computer equipment and the purchase of a new vehicle are anticipated.

Listed on the next page is the financial detail associated with Juvenile Court by fund.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$26,200.00	\$26,200.00	\$26,200.00	\$25,027.88	\$30,447.06	\$28,339.55
FINES AND FORFEITURES	5,000.00	5,000.00	5,000.00	4,435.35	6,203.82	6,192.59
OTHER REVENUE	3,700.00	3,700.00	3,741.71	4,039.83	2,540.90	286.11
TOTAL REVENUE	\$34,900.00	\$34,900.00	\$34,941.71	\$33,503.06	\$39,191.78	\$34,818.25
EXPENDITURES						
<i>JUVENILE COURT:</i>						
SALARIES	176,651.30	176,651.30	176,651.30	186,151.21	190,342.60	183,941.10
BENEFITS	61,295.51	61,295.51	68,753.74	72,797.50	86,981.19	83,545.38
SUPPLIES	7,000.00	7,000.00	7,000.00	9,469.42	7,263.64	9,392.51
CONTRACT SERVICES	4,500.00	4,500.00	4,500.00	5,051.20	4,998.15	4,815.48
CAPITAL OUTLAY	0.00	0.00	16,113.77	0.00	149.94	7,701.98
OTHER EXPENSE	89,650.00	89,650.00	85,817.67	92,649.61	83,879.59	108,882.25
<i>TOTAL JUVENILE</i>	\$339,096.81	\$339,096.81	\$358,836.48	\$366,118.94	\$373,615.11	\$398,278.70
<i>JUVENILE PROBATION:</i>						
SALARIES	195,257.40	195,257.40	195,257.40	192,923.40	206,016.97	214,693.75
BENEFITS	70,075.86	70,075.86	77,655.89	72,196.69	84,579.81	92,959.65
CONTRACT SERVICES	83,304.83	81,671.40	80,070.00	93,816.00	91,970.00	101,533.00
OTHER EXPENSE	9,500.00	9,500.00	9,500.00	9,655.26	6,187.30	7,554.70
<i>TOTAL JUVENILE PROBATION</i>	\$358,138.09	\$356,504.66	\$362,483.29	\$368,591.35	\$388,754.08	\$416,741.10
TOTAL EXPENDITURES	\$697,234.90	\$695,601.47	\$721,319.76	\$734,710.29	\$762,369.19	\$815,019.80
COURT COMPUTER FUND:						
REVENUE						
CHARGES FOR SERVICES	5,000.00	5,000.00	4,740.00	3,846.55	5,101.15	5,283.50
TOTAL REVENUE	\$5,000.00	\$5,000.00	\$4,740.00	\$3,846.55	\$5,101.15	\$5,283.50
EXPENDITURES						
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACT SERVICES	2,000.00	2,000.00	2,000.00	8,985.00	0.00	3,040.00
CAPITAL OUTLAY	2,250.00	2,250.00	500.00	3,279.00	0.00	2,287.96
TOTAL EXPENDITURES	\$4,250.00	\$4,250.00	\$2,500.00	\$12,264.00	\$0.00	\$5,327.96
CASH BALANCE @ DECEMBER 31	\$13,078.16	\$12,328.16	\$11,578.16	\$9,338.16	\$17,755.61	\$12,654.46

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
FELONY DELINQUENT CARE FUND:						
REVENUE						
INTERGOVERNMENTAL REVENUE	256,371.01	256,371.01	246,301.70	254,265.59	215,572.72	166,838.54
OTHER REVENUE	0.00	0.00	0.00	0.00	0.00	76.05
TOTAL REVENUE	\$256,371.01	\$256,371.01	\$246,301.70	\$254,265.59	\$215,572.72	\$166,914.59
EXPENDITURES						
SALARIES	64,529.83	64,529.83	64,529.83	60,922.60	52,377.31	46,897.97
BENEFITS	24,093.40	24,093.40	27,436.30	25,450.16	19,997.72	14,984.85
SUPPLIES	6,400.00	6,400.00	6,798.92	4,110.51	1,997.43	1,542.82
CONTRACT SERVICES	\$146,000.00	\$146,000.00	\$158,662.43	\$165,198.19	\$115,122.29	\$78,699.44
CAPITAL OUTLAY	1,000.00	1,000.00	23,017.35	4,089.16	2,265.90	1,095.91
OTHER EXPENSE	15,646.00	15,646.00	16,948.31	6,171.38	3,282.44	6,309.40
TOTAL EXPENDITURES	\$257,669.23	\$257,669.23	\$297,393.14	\$265,942.00	\$195,043.09	\$149,530.39
CASH BALANCE @ DECEMBER 31	\$177,062.66	\$178,360.89	\$179,659.11	\$230,750.55	\$242,426.96	\$221,897.33

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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:

All revenue categories within the various funds of Municipal Court were forecasted to remain unchanged for 2010 and 2011. A decrease in charge for services revenue was projected in 2009 to reflect a change in fee structure that eliminates court computer fees and increases the fees for special projects.

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.

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

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$352,000.00	\$352,000.00	\$352,000.00	\$385,145.10	\$345,141.32	\$353,524.68
FINES AND FORFEITURES	190,000.00	190,000.00	190,000.00	219,001.97	184,349.80	172,981.76
INTERGOVERNMENTAL						
REVENUE	60,000.00	60,000.00	60,000.00	56,514.61	54,934.61	54,278.51
OTHER REVENUE	24,954.47	24,954.47	24,954.47	27,947.57	28,580.26	18,335.59
TOTAL REVENUE	\$626,954.47	\$626,954.47	\$626,954.47	\$688,609.25	\$613,005.99	\$599,120.54
EXPENDITURES						
SALARIES	300,685.29	300,685.29	300,685.29	323,298.52	284,556.17	294,540.02
BENEFITS	102,369.97	102,369.97	115,028.50	105,452.06	104,851.82	108,800.30
SUPPLIES	7,740.36	7,588.59	7,439.79	7,414.38	7,642.91	7,262.09
CONTRACT SERVICES	1,737.62	1,703.55	1,670.15	1,579.65	2,339.42	1,685.76
CAPITAL OUTLAY	0.00	0.00	395.00	127.98	573.95	0.00
OTHER EXPENSES	70,303.50	70,303.50	73,303.50	67,837.63	71,416.62	57,083.30
TOTAL EXPENDITURES	\$482,836.74	\$482,650.90	\$498,522.22	\$505,710.22	\$471,380.89	\$469,371.47
COURT COMPUTER FUND:						
REVENUE						
CHARGES FOR SERVICES	3,000.00	3,000.00	3,007.28	19,387.90	32,356.18	76,362.42
TOTAL REVENUE	\$3,000.00	\$3,000.00	\$3,007.28	\$19,387.90	\$32,356.18	\$76,362.42
EXPENDITURES						
SUPPLIES	6,570.77	6,441.93	6,315.62	6,635.37	6,047.27	6,264.21
CONTRACT SERVICES	7,282.80	7,140.00	7,000.00	7,150.35	5,113.50	2,339.11
CAPITAL OUTLAY	15,000.00	15,000.00	26,000.00	54,736.64	35,530.34	7,250.00
TOTAL EXPENDITURES	\$28,853.57	\$28,581.93	\$39,315.62	\$68,522.36	\$46,691.11	\$15,853.32
CASH BALANCE @ DECEMBER 31	\$100,044.36	\$125,897.93	\$151,479.86	\$187,788.20	\$236,922.66	\$251,257.59
INDIGENT DRIVER ALCOHOL TREATMENT FUND:						
REVENUE						
FINES AND FORFEITURES	17,148.58	17,148.58	17,148.58	17,675.59	16,130.64	17,646.13
TOTAL REVENUE	\$17,148.58	\$17,148.58	\$17,148.58	\$17,675.59	\$16,130.64	\$17,646.13
EXPENDITURES						
CONTRACT SERVICES	18,791.12	18,791.12	18,791.12	10,717.00	50,898.23	20,644.86
CASH BALANCE @ DECEMBER 31	\$51,161.69	\$52,804.23	\$54,446.77	\$56,089.31	\$49,130.72	\$83,898.31

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
MUNICIPAL COURT PROBATION OFFICER FUND:						
REVENUE						
CHARGES FOR SERVICES	\$75,000.00	\$75,000.00	\$80,407.50	\$70,291.48	\$44,967.70	\$70,214.92
TOTAL REVENUE	\$75,000.00	\$75,000.00	\$80,407.50	\$70,291.48	\$44,967.70	\$70,214.92
EXPENDITURES						
SALARIES	50,294.40	50,294.40	49,561.60	31,207.20	30,308.00	29,295.20
BENEFITS	18,080.52	18,080.52	19,728.64	16,215.44	18,398.90	17,809.68
CAPITAL OUTLAY	0.00	0.00	0.00	228.75	0.00	0.00
OTHER EXPENSE	5,800.00	5,800.00	5,800.00	5,791.86	10,058.88	10,544.96
TOTAL EXPENDITURES	\$74,174.92	\$74,174.92	\$75,090.24	\$53,443.25	\$58,765.78	\$57,649.84
CASH BALANCE @ DECEMBER 31	\$81,573.07	\$80,748.00	\$79,922.92	\$74,605.66	\$57,757.43	\$71,555.51
SPECIAL PROJECTS FUND:						
REVENUE						
CHARGES FOR SERVICES	150,000.00	150,000.00	150,000.00	141,234.03	112,658.40	51,059.95
FINES AND FORFEITURES	0.00	0.00	0.00	100.00	0.00	0.00
TOTAL REVENUE	\$150,000.00	\$150,000.00	\$150,000.00	\$141,334.03	\$112,658.40	\$51,059.95
EXPENDITURES						
SALARIES	52,000.00	52,000.00	52,000.00	43,889.05	24,899.52	0.00
BENEFITS	18,386.68	18,386.68	20,314.32	16,269.60	3,436.88	536.01
CONTRACT SERVICES	0.00	0.00	240.00	0.00	0.00	2,611.10
CAPITAL OUTLAY	8,000.00	8,000.00	15,000.00	5,688.98	6,386.89	1,981.75
OTHER EXPENSE	5,000.00	5,000.00	5,000.00	4,591.58	1,529.03	1,046.00
TOTAL EXPENDITURES	\$83,386.68	\$83,386.68	\$92,554.32	\$70,439.21	\$36,252.32	\$6,174.86
CASH BALANCE @ DECEMBER 31	\$441,360.21	\$374,746.89	\$308,133.57	\$250,687.89	\$179,793.07	\$103,386.99
LIBRARY LEGAL RESEARCH FUND:						
REVENUE						
CHARGES FOR SERVICES	1,076.93	1,076.93	1,076.93	1,677.30	1,966.00	1,002.22
TOTAL REVENUE	\$1,076.93	\$1,076.93	\$1,076.93	\$1,677.30	\$1,966.00	\$1,002.22
EXPENDITURES						
CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE @ DECEMBER 31	\$19,030.13	\$17,953.20	\$16,876.26	\$15,799.33	\$14,122.03	\$12,156.03

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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:

Charges for services for the General, Court Computer, Indigent Guardianship, and Probate Court Funds were forecasted to remain static for 2009, 2010, and 2011.

Expenditure Assumptions:

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

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

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$35,000.00	\$35,000.00	\$35,000.00	\$32,620.18	\$36,930.66	\$32,393.33
TOTAL REVENUE	\$35,000.00	\$35,000.00	\$35,000.00	\$32,620.18	\$36,930.66	\$32,393.33
EXPENDITURES						
SALARIES	88,839.64	88,839.64	88,839.64	86,400.28	79,450.96	72,889.86
BENEFITS	31,684.96	31,684.96	41,105.15	37,335.26	41,079.96	39,157.55
SUPPLIES	2,512.24	2,462.98	2,414.69	2,019.76	1,912.17	3,312.14
CONTRACT SERVICES	2,751.60	2,697.65	2,644.75	2,540.55	3,015.41	2,378.29
CAPITAL OUTLAY	0.00	0.00	1,195.00	0.00	0.00	0.00
OTHER EXPENSE	441.70	433.04	424.55	399.00	437.85	486.80
TOTAL EXPENDITURES	\$126,230.14	\$126,118.27	\$136,623.78	\$128,694.85	\$125,896.35	\$118,224.64
INDIGENT GUARDIANSHIP FUND:						
REVENUE						
CHARGES FOR SERVICES	8,000.00	8,000.00	8,000.00	6,900.00	8,450.00	8,448.50
TOTAL OPERATING REVENUE	8,000.00	8,000.00	8,000.00	6,900.00	8,450.00	8,448.50
TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	38,948.55
TOTAL REVENUE	\$8,000.00	\$8,000.00	\$8,000.00	\$6,900.00	\$8,450.00	\$47,397.05
EXPENDITURES						
OTHER EXPENSE	16,668.00	16,668.00	16,668.00	16,739.91	26,779.00	23,806.66
TOTAL EXPENDITURES	\$16,668.00	\$16,668.00	\$16,668.00	\$16,739.91	\$26,779.00	\$23,806.66
CASH BALANCE @ DECEMBER 31	(\$11,502.33)	(\$2,834.33)	\$5,833.67	\$14,501.67	\$24,341.58	\$42,670.58
PROBATE COURT FUND:						
REVENUE						
CHARGES FOR SERVICES	273.00	273.00	273.00	287.00	309.00	286.00
TOTAL REVENUE	\$273.00	\$273.00	\$273.00	\$287.00	\$309.00	\$286.00
EXPENDITURES						
SUPPLIES	0.00	5,000.00	0.00	0.00	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE @ DECEMBER 31	\$1,206.00	\$933.00	\$5,660.00	\$5,387.00	\$5,100.00	\$4,791.00

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011	2010	2009	2008	2007	2006
	Forecasted	Forecasted	Forecasted	Actual	Actual	Actual
COURT COMPUTER FUND:						
REVENUE						
CHARGES FOR SERVICES	3,750.00	3,750.00	3,750.00	3,368.75	3,757.80	3,595.25
TOTAL REVENUE	\$3,750.00	\$3,750.00	\$3,750.00	\$3,368.75	\$3,757.80	\$3,595.25
EXPENDITURES						
SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACT SERVICES	1,000.00	0.00	1,000.00	0.00	0.00	9,755.00
CAPITAL OUTLAY	0.00	22,000.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$1,000.00	\$22,000.00	\$1,000.00	\$0.00	\$0.00	\$9,755.00
CASH BALANCE @ DECEMBER 31	\$2,824.78	\$74.78	\$18,324.78	\$15,574.78	\$12,206.03	\$8,448.23

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 2010 and 2011. The intergovernmental revenue in the General Fund is set by state statute and is forecasted to remain the same. Title IV-D reimbursement is based on the actual cost of salaries plus a percentage for fringe benefits and actual supplies and contractual services divided by the number of total billable hours for the month to generate a hourly rate. The higher of the hourly calculated rate or the contract rate is multiplied by the total number of hours spent on Title IV-D cases.

Expenditure Assumptions:

Salaries forecasted in the General Fund for 2010 and 2011 include severance pay for retirements. Otherwise, salary levels were maintained for 2010 and 2011 in both the General Fund and Delinquent Real Estate Fund. Salaries and benefits were reallocated from the General Fund to the Delinquent Real Estate Taxation Fund to maintain an approximate \$15,000 cash carry-over balance. Computers will be purchased with Furtherance of Justice money in 2010 and 2011. However, since the Furtherance of Justice allowance is paid from the General Fund, this expenditure will only reduce the unexpended allowance that would be paid back into the General Fund at the end of the year. All other expenditures were forecasted consistent with Note 5.

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

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$57,170.46	\$57,170.46	\$62,000.00	\$59,774.32	\$50,627.06	\$56,280.46
INTERGOVERNMENTAL REVENUE	21,196.00	21,196.00	21,196.00	21,196.00	20,592.00	20,226.00
OTHER REVENUE	5,399.31	4,899.31	10,000.00	15,835.23	2,220.42	9,541.59
TOTAL REVENUE	\$83,765.77	\$83,265.77	\$93,196.00	\$96,805.55	\$73,439.48	\$86,048.05
EXPENDITURES						
SALARIES	437,849.74	444,849.74	462,784.74	401,653.72	386,374.70	365,986.92
BENEFITS	109,964.31	111,220.81	120,746.97	108,431.63	112,480.18	105,033.06
SUPPLIES	7,000.00	7,000.00	8,283.47	6,937.22	6,350.54	6,610.71
CONTRACT SERVICES	3,317.77	3,317.77	3,317.77	2,969.98	0.00	1,070.00
CAPITAL OUTLAY	0.00	0.00	0.00	267.98	567.38	3,646.98
OTHER EXPENSE	30,117.00	30,117.00	30,117.00	29,961.25	32,450.03	31,881.95
TOTAL EXPENDITURES	\$588,248.82	\$596,505.32	\$625,249.95	\$550,221.78	\$538,222.83	\$514,229.62
DELINQUENT REAL ESTATE TAX COLLECTION FUND:						
REVENUE						
CHARGES FOR SERVICES	32,500.00	32,500.00	44,195.72	38,381.32	48,510.98	60,354.90
TOTAL REVENUE	\$32,500.00	\$32,500.00	\$44,195.72	\$38,381.32	\$48,510.98	\$60,354.90
EXPENDITURES						
SALARIES	19,000.00	20,000.00	14,000.00	50,566.80	53,249.82	44,029.70
BENEFITS	3,410.50	3,510.00	2,583.00	9,941.30	8,984.88	7,295.27
SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
CONTRACT SERVICES	8,106.00	8,106.00	8,106.00	500.00	3,650.00	2,375.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
OTHER EXPENSE	3,038.00	3,038.00	3,038.00	2,477.40	1,647.53	1,201.38
TOTAL EXPENDITURES	\$33,554.50	\$34,654.00	\$27,727.00	\$63,485.50	\$67,532.23	\$54,901.35
CASH BALANCE @ DECEMBER 31	\$16,252.90	\$17,307.40	\$19,461.40	\$2,992.68	\$28,096.86	\$47,118.11

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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:

Recorder fees and recorder equipment fees for 2010 and 2011 were assumed to grow at a 2 percent inflationary rate.

Expenditure Assumptions:

For all funds under the direction of the County Recorder, 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 Recorder.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$134,520.44	\$131,882.78	\$130,661.69	\$127,994.20	\$155,776.12	\$185,703.01
TOTAL REVENUE	\$134,520.44	\$131,882.78	\$130,661.69	\$127,994.20	\$155,776.12	\$185,703.01
EXPENDITURES						
SALARIES	121,119.40	121,119.40	121,119.40	118,710.70	115,267.10	110,271.50
BENEFITS	44,703.41	44,703.41	55,470.12	48,150.16	48,915.67	46,496.13
SUPPLIES	1,961.10	1,922.65	1,884.95	1,554.93	2,078.54	2,021.37
CONTRACT SERVICES	2,467.41	2,419.03	2,371.59	2,037.12	2,431.77	2,645.89
CAPITAL OUTLAY	0.00	0.00	507.00	234.60	0.00	0.00
OTHER EXPENSE	2,300.00	2,300.00	2,300.00	2,238.01	2,060.82	2,302.90
TOTAL EXPENDITURES	\$172,551.32	\$172,464.48	\$183,653.06	\$172,925.52	\$170,753.90	\$163,737.79
RECORDER EQUIPMENT FUND:						
REVENUE						
CHARGES FOR SERVICES	27,304.26	26,768.88	27,848.00	24,640.00	28,780.00	33,884.40
TOTAL REVENUE	\$27,304.26	\$26,768.88	\$27,848.00	\$24,640.00	\$28,780.00	\$33,884.40
EXPENDITURES						
CONTRACT SERVICES	29,329.92	28,754.82	28,191.00	28,312.05	27,255.61	33,137.55
TOTAL EXPENDITURES	\$29,329.92	\$28,754.82	\$28,191.00	\$28,312.05	\$27,255.61	\$33,137.55
CASH BALANCE @ DECEMBER 31	\$13,483.57	\$15,509.23	\$17,495.17	\$17,838.17	\$21,510.22	\$19,985.83

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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.

Revenue Assumptions:

Charges for Services for the General Fund for 2009 are based on an average of the prior 3 years. A 2 percent inflationary factor was used for 2010 and 2011. Intergovernmental revenue for the General Fund is based on actual estimates received for the DARE grant and was assumed to remain the same. The biannual reimbursement of the Sheriff's salary was forecasted for 2010 and 2011 based on 2009 reimbursements.

Fines and forfeitures for the Drug Law Enforcement and Enforcement and Education Funds were forecasted based on current estimates for 2009 and were assumed to remain the same for 2010 and 2011.

Charges for Services for the Commissary Fund for 2009 are based on an average of the prior 3 years. A 2 percent inflationary factor was used for 2010 and 2011.

Licenses and permits for the Concealed Handgun Fund were actual receipts received through August 2009 plus an estimate of 17 additional permits for the year. Estimates for 2010 and 2011 were based on the sale of 50 permits.

The last reimbursement for the Law Enforcement Assistance Fund was received in 2009.

Sales tax revenue for 2009 for the Jail Operating Levy Fund was based on actual collections through September plus 88 percent of actual collection for October through December 2008. Sales tax revenue for 2010 and 2011 was maintained at the 2009 level. No significant changes were forecasted for charges for services in the Jail Operating Levy Fund. Estimates for 2009 through 2011 were kept at 2008 levels. Other revenues in the Jail Operating Levy Fund are forecasted less than 2008 based on a decrease in webcheck transactions. 2010 and 2011 estimates reflect a 2% inflationary increase per year. Transfers in for 2010 and 2011 were forecasted based on the current legislation by the Board of County Commissioners.

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

Expenditure Assumptions:

For the General Fund and the Jail Operating Levy Fund the 2009 salary and benefits levels were maintained for 2010 and 2011. Supplies, contractual services and other expenses were calculated for 2009 taking an average of the prior 3 years and applying a 2 percent inflation factor. Capital Outlay for 2009 included the match required to purchase 10 vehicles with Federal stimulus receipts. An allowance for uniform equipment was forecasted for 2010 and 2011. Also in 2011, a match of \$62,500 to purchase required radio equipment upgrades was included.

Contract services for the Drug Law Enforcement Fund were forecasted to remain static from 2009 through 2011. Capital Outlay includes the purchase of 2 vehicles for 2010 and 2011 for undercover operations.

Use of the Enforcement and Education Fund is limited to the purchase of drug education related expenditures. No expenditures were anticipated from this fund during the forecast period.

Supplies and contract services for the Commissary Fund were calculated for 2009 taking an average of the prior 3 years and applying a 2 percent inflation factor.

Total expenditures for the Concealed Handgun Fund were estimated based on the anticipated number of permits issued for 2009 through 2011.

No expenditures were anticipated in the Law Enforcement Assistance Fund.

Supplies and other expenses for the Jail Operating Levy Fund were calculated for 2009 taking an average of the prior 3 years and applying a 2 percent inflation factor. Contractual services for 2009 are based on actual expenditures through mid-August and an estimate for the remaining months of the year. A 2 percent inflationary factor was applied for 2010 and 2011. Capital Outlay for 2009 consists of an estimate for miscellaneous equipment. Capital Outlay for 2010 includes the replacement of the heating system and a vehicle. Based on input from the Sheriff, Capital Outlay for 2011 includes the renovation of the shower area, waterproofing of the building and a vehicle.

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

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES INTERGOVERNMENTAL	\$144,206.50	\$141,378.93	\$138,606.79	\$167,582.39	\$107,196.57	\$141,041.41
REVENUE	20,688.28	20,688.28	20,688.28	29,339.00	7,505.00	19,114.75
OTHER REVENUE	1,000.00	1,000.00	1,000.00	3,378.62	2,423.25	0.00
TOTAL REVENUE	\$165,894.78	\$163,067.21	\$160,295.07	\$200,300.01	\$117,124.82	\$160,156.16
EXPENDITURES						
SALARIES	1,265,792.22	1,265,792.22	1,265,792.22	1,258,470.39	1,191,618.82	1,166,830.51
BENEFITS	420,754.39	420,754.39	508,568.62	463,225.77	479,953.82	462,548.27
SUPPLIES	33,752.66	33,090.84	32,442.00	22,913.88	29,255.33	25,628.39
CONTRACT SERVICES	118,766.86	116,438.10	114,155.00	87,381.24	77,503.08	107,942.94
CAPITAL OUTLAY	67,500.00	5,000.00	148,590.23	15,228.60	87,172.87	77,718.67
OTHER EXPENSE	83,115.81	82,004.93	80,915.83	111,447.67	99,338.05	104,508.27
TOTAL EXPENDITURES	\$1,989,681.94	\$1,923,080.48	\$2,150,463.90	\$1,958,667.55	\$1,964,841.97	\$1,945,177.05
DRUG LAW ENFORCEMENT FUND:						
REVENUE						
FINES AND FORFEITURES	7,000.00	7,000.00	7,000.00	10,743.50	10,256.00	19,902.75
TOTAL REVENUE	\$7,000.00	\$7,000.00	\$7,000.00	\$10,743.50	\$10,256.00	\$19,902.75
EXPENDITURES						
CONTRACT SERVICES	500.00	500.00	435.62	2,675.09	4,314.00	4,670.55
CAPITAL OUTLAY	16,000.00	16,000.00	8,401.65	28,602.50	18,511.60	8,293.25
TOTAL EXPENDITURES	\$16,500.00	\$16,500.00	\$8,837.27	\$31,277.59	\$22,825.60	\$12,963.80
CASH BALANCE@ DECEMBER31	\$19,116.14	\$28,616.14	\$38,116.14	\$39,953.41	\$60,487.50	\$73,057.10
COMMISSARY FUND:						
REVENUE						
CHARGES FOR SERVICES	76,831.65	75,325.15	73,848.18	81,596.92	71,025.40	68,922.23
OTHER REVENUE	1,000.00	1,000.00	1,159.08	447.47	1,172.35	0.00
TOTAL REVENUE	\$77,831.65	\$76,325.15	\$75,007.26	\$82,044.39	\$72,197.75	\$68,922.23
EXPENDITURES						
SUPPLIES	64,076.16	62,819.76	61,588.00	66,782.60	64,444.49	59,483.00
CONTRACT SERVICES	11,594.55	11,367.21	11,144.32	9,631.84	21,647.88	10,090.83
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	12,044.42	7,650.76
TOTAL EXPENDITURES	\$75,670.71	\$74,186.97	\$72,732.32	\$76,414.44	\$98,136.79	\$77,224.59
CASH BALANCE@ DECEMBER31	\$46,012.40	\$43,851.45	\$41,713.27	\$39,438.33	\$33,808.38	\$59,747.42

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
CONCEALED HANDGUN FUND:						
REVENUE						
LICENSES AND PERMITS	\$3,200.00	\$3,200.00	\$10,000.00	\$16,352.00	\$4,164.00	\$1,875.00
TOTAL REVENUE	\$3,200.00	\$3,200.00	\$10,000.00	\$16,352.00	\$4,164.00	\$1,875.00
EXPENDITURES						
SUPPLIES	0.00	0.00	500.00	0.00	0.00	0.00
CONTRACT SERVICES	2,780.00	2,780.00	5,500.00	6,152.00	1,090.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	210.00	0.00	0.00
TOTAL OPERATING EXPENDITURES	2,780.00	2,780.00	6,000.00	6,362.00	1,090.00	0.00
ADVANCES OUT	0.00	0.00	0.00	0.00	0.00	2,642.28
TOTAL EXPENDITURES	\$2,780.00	\$2,780.00	\$6,000.00	\$6,362.00	\$1,090.00	\$2,642.28
CASH BALANCE@ DECEMBER31	\$21,609.72	\$21,189.72	\$20,769.72	\$16,769.72	\$6,779.72	\$3,705.72
LAW ENFORCEMENT ASSISTANCE FUND:						
REVENUE						
OTHER REVENUE	0.00	0.00	3,920.00	5,280.00	0.00	0.00
TOTAL REVENUE	\$0.00	\$0.00	\$3,920.00	\$5,280.00	\$0.00	\$0.00
EXPENDITURES						
CONTRACT SERVICES	0.00	0.00	0.00	580.00	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$580.00	\$0.00	\$0.00
CASH BALANCE@ DECEMBER31	\$8,620.00	\$8,620.00	\$8,620.00	\$4,700.00	\$0.00	\$0.00
JAIL OPERATING LEVY FUND:						
REVENUE						
SALES TAX REVENUE	1,000,000.00	1,000,000.00	1,000,000.00	1,341,818.84	1,376,542.33	1,270,453.94
CHARGES FOR SERVICES	195,498.38	195,498.38	195,498.38	195,498.38	167,887.99	217,276.98
OTHER REVENUE	72,828.00	71,400.00	70,000.00	107,441.43	67,319.77	108,733.15
TOTAL OPERATING REVENUE	1,268,326.38	1,266,898.38	1,265,498.38	1,644,758.65	1,611,750.09	1,596,464.07
TRANSFERS IN	541,431.00	536,070.00	860,851.00	642,706.00	549,303.00	515,151.00
TOTAL REVENUE	\$1,809,757.38	\$1,802,968.38	\$2,126,349.38	\$2,287,464.65	\$2,161,053.09	\$2,111,615.07
EXPENDITURES						
SALARIES	1,149,346.00	1,149,346.00	1,149,346.00	1,164,154.02	1,117,827.74	1,081,522.23
BENEFITS	411,126.69	411,126.69	462,964.57	425,913.55	458,507.39	456,736.56
SUPPLIES	30,073.80	29,484.11	28,906.00	26,339.66	31,472.33	101,530.98
CONTRACT SERVICES	738,084.37	723,612.12	709,423.65	647,235.19	568,194.89	528,629.27
CAPITAL OUTLAY	140,000.00	114,000.00	5,000.00	4,544.68	40,548.99	47,068.65
OTHER EXPENSE	6,460.88	6,334.20	6,210.00	7,574.05	6,796.31	7,660.68
TOTAL EXPENDITURES	\$2,475,091.73	\$2,433,903.12	\$2,361,850.21	\$2,275,761.15	\$2,223,347.65	\$2,223,148.37
CASH BALANCE@ DECEMBER31	(\$1,420,045.34)	(\$754,710.99)	(\$123,776.24)	\$111,724.59	\$100,021.09	\$162,315.65

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
ENFORCEMENT AND EDUCATION FUND:						
REVENUE						
FINES AND FORFEITURES	\$1,200.00	\$1,200.00	\$1,200.00	\$1,743.00	\$1,181.00	\$1,170.00
TOTAL REVENUE	\$1,200.00	\$1,200.00	\$1,200.00	\$1,743.00	\$1,181.00	\$1,170.00
EXPENDITURES						
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	4,382.50
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,382.50
CASH BALANCE@ DECEMBER31	\$14,826.40	\$13,626.40	\$12,426.40	\$11,226.40	\$9,483.40	\$8,302.40

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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 treasurer fees and delinquent real estate taxation fees, no tax revenue growth was anticipated for 2010 and 2011. Interest revenue is expected to decrease based on maturing investments that will likely be reinvested at lower interest rates.

Expenditure Assumptions:

For all funds under the direction of the County Treasurer, expenditure assumptions are consistent with those outlined in Note 5 with the exception of capital outlay where the Treasurer anticipates the purchase of new computer equipment in 2009 and scanning equipment in 2011.

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

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 Actual
GENERAL FUND:						
REVENUE						
CHARGES FOR SERVICES	\$170,000.00	\$170,000.00	\$170,000.00	\$177,339.03	\$194,763.95	\$197,781.36
TOTAL REVENUE	\$170,000.00	\$170,000.00	\$170,000.00	\$177,339.03	\$194,763.95	\$197,781.36
EXPENDITURES						
SALARIES	103,186.44	103,186.44	86,703.00	85,083.30	82,983.04	81,005.94
BENEFITS	41,799.80	41,799.80	34,313.47	33,792.57	38,789.37	24,565.02
SUPPLIES	3,121.20	3,060.00	3,000.00	2,376.90	3,134.66	1,813.87
OTHER EXPENSE	1,400.00	1,400.00	1,200.00	1,536.73	1,441.87	1,760.51
TOTAL EXPENDITURES	\$149,507.44	\$149,446.24	\$125,216.47	\$122,789.50	\$126,348.94	\$109,145.34
DELINQUENT REAL ESTATE TAX COLLECTION FUND:						
REVENUE						
CHARGES FOR SERVICES	32,000.00	32,000.00	43,000.00	35,377.87	44,512.89	56,213.65
TOTAL REVENUE	\$32,000.00	\$32,000.00	\$43,000.00	\$35,377.87	\$44,512.89	\$56,213.65
EXPENDITURES						
SALARIES	20,528.82	20,528.82	41,097.00	37,737.26	37,130.46	39,800.48
BENEFITS	10,063.94	10,063.94	16,906.49	15,433.08	14,382.40	5,932.05
SUPPLIES	3,086.63	3,026.11	2,966.78	2,246.15	4,493.61	2,160.57
CONTRACT SERVICES	470.87	461.64	452.58	334.26	622.15	401.34
CAPITAL OUTLAY	2,000.00	0.00	3,650.00	0.00	2,539.99	0.00
OTHER EXPENSE	1,000.00	1,000.00	1,000.00	700.00	700.00	700.00
TOTAL EXPENDITURES	\$37,150.27	\$35,080.51	\$66,072.85	\$56,450.75	\$59,868.61	\$48,994.44
CASH BALANCE @ DECEMBER 31	\$20,755.52	\$25,905.79	\$28,986.30	\$52,059.15	\$73,132.03	\$88,487.75
PREPAYMENT INTEREST FUND:						
REVENUE						
INTEREST	4,000.00	4,000.00	4,500.00	21,779.35	35,974.54	31,557.91
TOTAL REVENUE	\$4,000.00	\$4,000.00	\$4,500.00	\$21,779.35	\$35,974.54	\$31,557.91
EXPENDITURES						
SALARIES	5,277.74	5,277.74	5,150.00	4,609.44	4,175.50	5,071.86
BENEFITS	2,626.05	2,626.05	10,660.01	10,858.90	7,730.99	6,802.43
SUPPLIES	2,000.00	2,000.00	2,000.00	1,500.00	1,500.00	989.55
CAPITAL OUTLAY	0.00	0.00	1,250.00	702.00	442.73	0.00
OTHER EXPENSE	487.00	487.00	487.00	557.28	357.99	354.87
TOTAL EXPENDITURES	\$10,390.79	\$10,390.79	\$19,547.01	\$18,227.62	\$14,207.21	\$13,218.71
CASH BALANCE @ DECEMBER 31	\$39,750.87	\$46,141.65	\$52,532.44	\$67,579.45	\$64,027.72	\$42,260.39

Crawford County, Ohio
Major Functions and Financial Detail by Office and Department
For the Years Ended December 31, 2006 through 2011

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.

	2011 Forecasted	2010 Forecasted	2009 Forecasted	2008 Actual	2007 Actual	2006 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	25,618.00	25,618.00	25,618.00	23,898.41	24,101.85	24,327.75
BENEFITS	4,598.43	4,598.43	4,567.60	4,293.05	4,055.01	3,947.79
SUPPLIES	3,500.00	3,500.00	3,500.00	5,118.94	3,720.37	3,438.58
CONTRACT SERVICES	7,411.44	7,411.44	7,411.44	5,973.72	6,181.47	5,867.04
CAPITAL OUTLAY	0.00	0.00	0.00	149.00	25,944.90	21,350.13
OTHER EXPENSE	131,186.74	131,186.74	131,186.74	121,734.89	97,162.03	99,826.43
<i>TOTAL VETERANS SERVICES COMMISSION</i>	\$172,314.61	\$172,314.61	\$172,283.78	\$161,168.01	\$161,165.63	\$158,757.72
<i>VETERANS SERVICES:</i>						
SALARIES	124,000.00	124,000.00	124,000.00	120,000.89	116,469.30	112,391.12
BENEFITS	42,791.92	42,791.92	46,147.88	41,894.46	44,082.38	42,348.14
OTHER EXPENSE	15,800.00	15,800.00	15,500.00	26,151.93	18,916.85	17,938.64
<i>TOTAL VETERANS SERVICES</i>	\$182,591.92	\$182,591.92	\$185,647.88	\$188,047.28	\$179,468.53	\$172,677.90
TOTAL EXPENDITURES	\$354,906.53	\$354,906.53	\$357,931.66	\$349,215.29	\$340,634.16	\$331,435.62

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

This section of the forecast identifies areas within the County General Fund where additional revenues may be available and where costs may be reduced to help reduce projected deficits. To provide further perspective on the financial ramifications of implementing some of the recommendations outlined on the next two pages, a *Schedule of Revenues, Expenditures, and Changes in Fund Balance* has been prepared and can be found on page 59. All recommendations listed should be considered with the appropriate officials to determine the feasibility of implementing said recommendations.

- Indirect costs should be charged to those funds that are not grant funded. The effect of implementing this recommendation would be reflected as an increase in charges for services revenue for 2009. 2010 and 2011 were forecasted based on 2009. Those funds are as follows:

Fund	2009	2010	2011
Child Welfare	\$19,693	\$19,693	\$19,693
Clerk of Courts Title	\$6,415	\$6,415	\$6,415
District Board of Health	\$49,791	\$49,791	\$49,791
Delinquent Real Estate Taxation	\$4,608	\$4,608	\$4,608
Emergency Management	\$41,730	\$41,730	\$41,730
Law Library	\$37,914	\$37,914	\$37,914
Park District	\$5,692	\$5,692	\$5,692
Real Estate Assessment	\$12,519	\$12,519	\$12,519
Sewer	\$11,447	\$11,447	\$11,447
Workforce Investment Act	\$4,105	\$4,105	\$4,105
Total	\$193,914	\$193,914	\$193,914

- The annual transfer of \$215,000 to the Child Welfare Special Revenue Fund could be eliminated, as there appears to be no statutory requirement for this transfer. The effect of implementing this recommendation is reflected as a reduction in Transfers Out in the General Fund in the amount of \$215,000 for 2010 and 2011.
- Delinquent indirect costs that have been charged but not collected from the Sanitary Landfill Enterprise Fund, Solid Waste Special Revenue Fund and Mental Retardation and Developmental Disabilities Special Revenue Fund, for the period 2006-2008. Indirect costs charged but not collected from the Sanitary Landfill Fund for the years 2001-2005 should also be collected. The effect of implementing this recommendation is an increase in charge for services revenue in the amount of \$261,523.58 in 2009.
- Training expenditures of the Sheriff's office should be allocated to the Law Enforcement Assistance Fund. The implementation of this recommendation resulted in a reduction of other expenses in the amount of \$4,543.93 for 2010 and \$4,076.07 for 2011.
- The costs of the Sanitary Engineering department and the Tax Map Department should be reallocated to the Auto License and Gas Tax special revenue fund. This recommendation is based on a 1969 Ohio Attorney General legal opinion that was rendered on Section 315.12 of the Ohio Revised Code and should be reviewed by the County Prosecutor but outlines if an economic hardship exists, such expenditures may be paid from the Auto License and Gas Tax Fund. The financial effect of implementing this recommendation is the elimination of all costs associated with the Sanitary Engineer and Tax Map Office in the General Fund for 2010 and 2011. The estimated cost savings for 2010 and 2011 is \$175,079 and was forecasted based on the 2009 General Fund appropriation for those services.
- The remaining one half of the Bailiff's salary currently being paid from the General Fund should be reallocated to the Municipal Court Special Projects special revenue fund. Implementing this recommendation would result in a reduction in salary costs in the General Fund of \$15,912 for 2010 and 2011. The reduction of salaries would also decrease benefit costs in the amount of \$3,612.12 for 2010 and 2011.

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

- Departments that are currently paying only the insurance portion of indirect costs should also pay for audit expenses and data processing expenses. The financial effect of implementing this recommendation is an increase in charges for services revenue in the amount of \$24,453 for 2009. 2010 and 2011 were forecasted to increase based on 2009 charges. The table below outlines the funds that would be charged for audit and data processing costs:

Fund	Audit	Data Processing
Auto License and Gas Tax	\$4,193	\$8,922
County Home	\$2,721	\$3,346
Mental Retardation and Developmental Disabilities	\$5,271	\$0
Total	\$12,185	\$12,268

- Monies held in other funds that are due to the General Fund should be paid to the General Fund. The financial effect of implementing this recommendation is a one-time increase in revenue and has been forecasted to occur in 2009 as other revenue. The table below outlines the monies that should be paid to the General Fund and lists the name of the fund that currently holds the \$109,117.38 that is due to the County General Fund:

Description of Fund Balance	Amount
CDBG	\$72.00
CDBG	\$.50
CDBG	\$.08
CDBG	\$.13
EMA	\$1.53
Debt Service-leased vehicles	\$257.85
Hord Ditch	\$40,205.83
Hord Ditch	\$33,252.35
Issue II	\$.05
Law Enforcement Block interest	\$602.79
Unclaimed funds	34,724.27
Total	\$109,117.38

Listed on page 59 is a Schedule of Revenues, Expenditures, and Changes in Fund Balance reflecting the implemented recommendations outlined above.

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

The preparation of the financial forecast also identified several areas that should be reviewed to determine whether additional cost savings in the General Fund could be realized if implemented. Those items are listed below:

- Allocate all costs associated with the administration and collection of dog licenses to the Dog and Kennel Fund. This includes all forms, envelopes, postage, salaries, benefits, etc.
- A review of the excess cash in the Sanitary Landfill Funds (P034, P040) that is not needed to pay debt charges on the facility should be made to determine the feasibility of these monies being transferred back to the County General Fund.
- Salaries and benefits paid from the General Fund that can be legally paid from the Common Pleas Special Projects Fund should be reviewed and discussed with the Common Pleas Court Judge.
- For any salary that is split between multiple funds, benefit costs should be paid from those funds at the same percentage that wages are paid. Real Estate Assessment and Delinquent Real Estate Collection Funds should be addressed beginning in 2010.
- Advances made to outside funds should only be done by the Board of County Commissioners after assigning a due date of when the advance is expected to be repaid.
- All costs that can be legally paid or allocated by the courts to other funds of the County such as the Special Projects Fund, Library Legal Resources and the Court Computer Fund should be considered.
- Fines that were inadvertently deposited into the Sanction Costs Fund from 1998 forward should be deposited into the General Fund. The effect of implementing this recommendation is an increase in fine revenue in the amount of \$45,885.54.
- The fines received for reimbursement of defendant housing fines per the Ohio Revised Code is to be used for reimbursing the County Jail for housing costs. These fines should be received in the Jail Fund rather than the General Fund.
- Expenditures for the upgrading and replacement of printers and computer related equipment will be paid out of the Court Computer Fund and Probate Court Fund.

Crawford County, Ohio

*Schedule of Revenues, Expenditures, and Changes in Fund Balance-Implemented Recommendations
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund*

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Revenues						
Property Taxes	\$1,345,731	\$1,401,239	\$1,285,173	\$1,234,364	\$1,218,843	\$1,218,843
Sales Taxes	3,265,840	3,295,296	3,399,356	3,000,000	2,687,172	2,687,172
Charges for Services	2,052,800	1,944,226	1,963,818	3,236,747	1,934,456	1,931,617
Licenses and Permits	3,375	3,307	2,668	2,310	2,310	2,310
Fines and Forfeitures	179,174	190,554	223,437	240,886	197,983	197,983
Intergovernmental	1,503,261	1,551,681	1,651,157	1,510,121	1,510,246	1,278,714
Interest	645,547	801,276	569,614	961,162	360,000	360,000
Rent	17,345	17,345	17,345	17,345	17,345	17,345
Other	117,600	103,490	157,128	243,733	71,122	65,702
Total Revenues	9,130,673	9,308,413	9,269,696	10,446,668	7,999,476	7,759,686
Expenditures						
Current:						
General Government -						
Legislative and Executive						
Commissioners						
Salaries	210,429	215,172	221,717	224,451	224,451	224,451
Benefits	91,016	105,529	94,600	97,932	82,002	82,002
Materials and Supplies	1,759	2,104	2,133	2,595	2,647	2,700
Contractual Services	1,744	4,804	2,020	2,856	2,913	2,971
Capital Outlay	172	0	834	74	8,000	11,000
Other	10,130	10,335	12,932	11,730	11,730	11,730
Auditor						
Salaries	237,405	246,485	252,157	276,354	270,621	270,621
Benefits	87,133	100,726	106,571	104,111	96,439	96,439
Materials and Supplies	4,787	4,447	4,364	4,624	4,716	4,811
Capital Outlay	12,079	0	0	0	0	0
Other	3,770	2,187	3,352	3,582	3,653	3,726
Treasurer						
Salaries	81,006	82,983	85,083	86,703	103,186	103,186
Benefits	24,565	38,789	33,793	34,313	41,800	41,800
Materials and Supplies	1,814	3,135	2,377	3,000	3,060	3,121
Other	1,761	1,442	1,537	1,200	1,400	1,400
Prosecutor						
Salaries	365,987	386,375	401,654	462,785	444,850	437,850
Benefits	105,033	112,480	108,432	120,747	111,221	109,964
Materials and Supplies	6,611	6,351	6,937	8,283	7,000	7,000
Contractual Services	1,070	0	2,970	3,318	3,318	3,318
Capital Outlay	3,647	567	268	0	0	0
Other	31,882	32,450	29,961	30,117	30,117	30,117
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, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Bureau of Examination						
Contractual Services	\$56,339	\$74,658	\$72,541	\$75,000	\$75,000	\$75,000
Auto Data Processing Board						
Salaries	39,122	41,987	43,104	44,395	44,444	44,444
Benefits	5,879	6,641	7,240	7,282	7,333	7,333
Materials and Supplies	360	198	440	1,000	1,000	1,000
Contractual Services	58,514	54,648	56,738	59,588	60,780	61,995
Capital Outlay	1,125	7,813	368	25,000	20,000	20,000
Other	0	0	110	200	200	200
Board of Elections						
Salaries	170,842	228,954	225,197	242,500	242,500	242,500
Benefits	47,297	57,219	71,875	78,755	80,340	80,340
Materials and Supplies	14,356	24,759	20,233	19,783	20,178	20,582
Contractual Services	17,729	36,938	110,429	70,253	72,000	75,000
Capital Outlay	47,645	5,766	9,110	10,000	12,000	0
Other	16,427	19,411	20,810	20,210	20,584	20,966
Courthouse and Jail						
Salaries	158,772	179,391	158,075	147,303	153,067	153,067
Benefits	68,791	82,911	69,995	74,797	67,360	67,360
Materials and Supplies	33,125	27,409	19,543	31,126	25,000	25,000
Contractual Services	364,605	323,073	330,133	333,010	342,530	349,181
Capital Outlay	7,118	1,671	5,161	3,995	4,000	4,000
Other	162,341	163,505	178,262	171,077	174,494	177,980
County Recorder						
Salaries	110,272	115,267	118,711	121,119	121,119	121,119
Benefits	46,496	48,916	48,150	55,470	44,703	44,703
Materials and Supplies	2,021	2,079	1,555	1,885	1,923	1,961
Contractual Services	2,646	2,432	2,037	2,372	2,419	2,467
Capital Outlay	0	0	235	507	0	0
Other	2,303	2,061	2,238	2,300	2,300	2,300
Insurances						
Contractual Services	320,770	258,012	256,268	274,200	270,400	271,000
County Planning Commission						
Other	35,000	35,000	35,000	35,000	35,000	35,000
Total General Government - Legislative and Executive	3,073,693	3,157,078	3,237,249	3,386,901	3,353,800	3,352,707
General Government - Judicial						
Commissioners						
Other	24,547	22,530	13,994	20,357	20,357	20,357
Court of Appeals						
Other	26,520	26,497	26,877	26,632	27,164	27,708

(continued)

Crawford County, Ohio

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund*

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Common Pleas Court						
Salaries	\$304,710	\$306,631	\$330,719	\$341,570	\$341,570	\$341,570
Benefits	95,381	98,144	103,279	108,349	101,735	101,735
Materials and Supplies	7,116	7,657	8,044	7,606	7,758	7,913
Contractual Services	6,672	6,633	6,904	7,834	7,990	8,150
Capital Outlay	0	7,991	543	159	200	200
Other	117,476	104,141	137,418	129,329	120,604	122,567
Jury Commission						
Salaries	1,200	1,200	1,200	1,200	1,200	1,200
Benefits	201	211	221	217	215	215
Materials and Supplies	1,283	472	1,275	1,010	1,030	1,051
Juvenile Court						
Salaries	183,941	190,343	186,151	176,651	176,651	176,651
Benefits	83,545	86,981	72,798	68,754	61,296	61,296
Materials and Supplies	9,393	7,264	9,469	7,000	7,000	7,000
Contractual Services	4,815	4,998	5,051	4,500	4,500	4,500
Capital Outlay	7,702	150	0	16,114	0	0
Other	108,882	83,880	92,650	85,818	89,650	89,650
Probate Court						
Salaries	72,890	79,451	86,400	88,840	88,840	88,840
Benefits	39,158	41,080	37,335	41,105	31,685	31,685
Materials and Supplies	3,312	1,912	2,020	2,415	2,463	2,512
Contractual Services	2,378	3,015	2,541	2,645	2,698	2,752
Capital Outlay	0	0	0	1,195	0	0
Other	487	438	399	425	433	442
Clerk of Courts						
Salaries	167,754	176,293	182,036	189,182	189,182	189,182
Benefits	66,730	62,969	61,034	74,726	73,842	73,842
Materials and Supplies	8,603	9,240	8,902	8,915	9,093	9,275
Contractual Services	3,724	3,574	3,949	3,749	3,824	3,900
Capital Outlay	700	680	0	0	0	0
Other	597	399	702	2,907	2,943	2,980
Municipal Court						
Salaries	294,540	284,556	323,299	300,685	284,773	284,773
Benefits	108,800	104,852	105,452	115,028	95,902	95,902
Materials and Supplies	7,262	7,643	7,414	7,440	7,589	7,740
Contractual Services	1,686	2,339	1,580	1,670	1,704	1,738
Capital Outlay	0	574	128	395	0	0
Other	57,083	71,417	67,838	73,303	70,304	70,304
Law Libraries						
Salaries	28,056	28,023	28,859	29,731	0	0
Benefits	13,670	17,660	15,795	16,498	0	0
Total General Government - Judicial	1,860,813	1,851,839	1,932,278	1,963,953	1,834,195	1,837,630

(continued)

Crawford County, Ohio

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund*

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
Public Safety						
Adult Probation						
Salaries	\$46,020	\$48,920	\$51,526	\$53,064	\$53,123	\$53,123
Benefits	17,759	18,756	17,626	17,951	17,405	17,405
Materials and Supplies	0	0	0	0	0	0
Contractual Services	1,266	1,170	841	1,092	1,114	1,137
Other	0	0	77	0	0	0
Probation Department						
Salaries	214,694	206,017	192,923	195,257	195,257	195,257
Benefits	92,960	84,580	72,197	77,656	70,076	70,076
Contractual Services	101,533	91,970	93,816	80,070	81,671	83,305
Other	7,555	6,187	9,655	9,500	9,500	9,500
Coroner						
Salaries	45,699	46,811	48,165	48,789	48,789	48,789
Benefits	18,803	19,723	17,953	20,005	16,627	16,627
Contractual Services	37,788	30,887	47,978	50,000	50,000	50,000
Capital Outlay	536	0	0	0	0	0
Other	1,076	1,094	1,124	1,333	1,333	1,333
Sheriff						
Salaries	1,166,831	1,191,619	1,258,470	1,265,792	1,265,792	1,265,792
Benefits	462,548	479,954	463,226	508,569	420,754	420,754
Materials and Supplies	25,628	29,255	22,914	32,442	33,091	33,753
Contractual Services	107,943	77,503	87,381	114,155	116,438	118,767
Capital Outlay	77,719	87,173	15,229	148,590	5,000	67,500
Other	104,508	99,338	111,448	80,916	77,461	79,040
Total Public Safety	2,530,866	2,520,957	2,512,549	2,705,183	2,463,433	2,532,158
Public Works						
Engineer						
Salaries	74,064	76,443	78,753	81,200	0	0
Benefits	28,558	29,801	27,163	28,441	0	0
Materials and Supplies	2,306	2,383	3,365	2,685	0	0
Contractual Services	9,635	8,884	24,031	9,839	0	0
Capital Outlay	249	3,393	3,188	8,540	0	0
Other	221	220	80	200	0	0
Sanitary Engineer						
Salaries	17,424	30,502	31,417	32,359	0	0
Benefits	2,435	5,217	5,759	5,839	0	0
Other	0	0	0	175	0	0
Total Public Works	134,892	156,843	173,757	169,279	0	0
Health						
Agriculture						
Benefits	86	85	103	86	93	93
Other	271,676	304,461	330,607	337,825	332,708	332,708

(continued)

Crawford County, Ohio

*Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years Ended December 31, 2006, 2007 and 2008 Actual;
Year Ending December 31, 2009, 2010 and 2011 Forecasted
General Fund*

	2006 Actual	2007 Actual	2008 Actual	2009 Forecasted	2010 Forecasted	2011 Forecasted
T.B. Hospital						
Materials and Supplies	\$750	\$369	\$787	\$787	\$787	\$787
Other	0	0	0	0	0	0
Vital Statistics						
Other	827	742	738	744	744	744
Other Health						
Other	38,383	72,475	69,771	73,894	73,894	73,894
Total Health	311,721	378,132	402,006	413,335	408,226	408,226
Human Services						
Veterans Service Commission						
Salaries	24,328	24,102	23,898	25,618	25,618	25,618
Benefits	3,948	4,055	4,293	4,568	4,598	4,598
Materials and Supplies	3,439	3,720	5,119	3,500	3,500	3,500
Contractual Services	5,867	6,181	5,974	7,411	7,411	7,411
Capital Outlay	21,350	25,945	149	0	0	0
Other	99,826	97,162	121,735	131,187	131,187	131,187
Veterans Services						
Salaries	112,391	116,469	120,001	124,000	124,000	124,000
Benefits	42,348	44,082	41,894	46,148	42,792	42,792
Other	17,939	18,917	26,152	15,500	15,800	15,800
Total Human Services	331,436	340,634	349,215	357,932	354,907	354,907
Total Expenditures	8,243,422	8,405,483	8,607,054	8,996,582	8,414,559	8,485,627
<i>Excess of Revenues Over (Under) Expenditures</i>	887,251	902,930	662,642	1,450,087	(415,083)	(725,941)
Other Financing Sources (Uses)						
Advances In	504,293	1,281,603	622,472	704,697	183,128	0
Transfers In	382,159	35,098	228,283	0	0	0
Advances Out	(851,651)	(371,080)	(419,324)	(493,158)	0	0
Transfers Out	(1,528,285)	(1,887,113)	(1,724,144)	(1,978,053)	(1,504,655)	(1,459,655)
Total Other Financing Sources (Uses)	(1,493,485)	(941,491)	(1,292,712)	(1,766,514)	(1,321,527)	(1,459,655)
Net Changes in Fund Balance	(606,234)	(38,562)	(630,070)	(316,427)	(1,736,610)	(2,185,596)
Fund Balance Beginning of Year	3,490,939	2,884,705	2,846,144	2,216,074	1,899,647	163,036
Fund Balance End of Year	2,884,705	2,846,144	2,216,074	1,899,647	163,036	(2,022,559)