

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR



CRAWFORD COUNTY COURTHOUSE

Special points of interest:

- AUDITOR ANNOUNCES NEW ON-LINE MAPPING SERVICE
- AUDITOR'S OFFICE RECEIVES FEDERAL AND STATE GRANTS
- GENERAL FUND REVENUES VS EXPENDITURES
- GOVERNMENTAL ACCOUNTING
- DEPARTMENT FOCUS

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DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

New On-line Mapping Service Now Available

In an effort to continuously improve government services and enhance operational efficiency, we are pleased to announce the addition of computerized mapping to the Auditor's Office Internet site.

Internet users will now be able to view and print maps of individual properties, neighborhoods, subdivisions, cities, villages, townships and of the County as a whole.

Aerial photos of properties can also be added to these maps, as well as outlines of flood plains, elevation data, and information concerning the different soil types of agricultural land.

This web-based mapping service will enable individual residents,

real estate professionals, federal, state, and local government agencies to access the most up-to-date and accurate information possible concerning property ownership, boundaries, and other characteristics of all properties within the County.

Commercial and residential developers will also benefit from this new computerized mapping service.

To access the new mapping service, a user should go to the Auditor's homepage at www.crawford-co.org and click on the GIS Mapping Internet Inquiry button. Help screens are available throughout the internet site or by calling the real estate department of the

Auditor's Office.

The Auditor's Office plans to conduct an orientation/training session on the new web mapping capabilities in late October. Anyone interested in attending this session is encouraged to contact the Auditor's office at 419-562-7941 or by e-mailing the auditor at robinh@crawford-co.org.

Everyone is encouraged to use this new service and to share their comments, suggestions, or feedback.

GIS—WHAT DOES THIS MEAN? GEOGRAPHICAL INFORMATION SYSTEM

Auditor's Office Receives Federal and State Grant for GIS Project

The Crawford County Auditor's Office, on behalf of the Crawford County Geographic Information Systems (GIS) Committee, is pleased to announce the award of two major grants in support of the next phase of development of a county-wide geographic information system.

The next phase will involve the collection of a highly-accurate, county-wide road centerline and field-verified, site-specific addresses and address ranges; essential to any future computer aided dispatching of emergency first responders throughout the county. It will also collect data on roadway features such as bridges, culverts, and railroad crossings, and the locations of hazardous material sites and critical infrastructure, as identified by the County Emergency Management Agency (EMA), for

use in a variety of planning and response activities.

The cost of this project will be \$138,745, all of which will come from state and federal grants. Fifty percent of the funding will come from the Ohio Geographically Referenced Information Program (OGRIP), and the remaining fifty percent will come from a federal homeland security grant.

The results of this centerline and addressing project will become part of a state-wide location based response system (LBRS). The LBRS will be regularly updated, standardized throughout the state, and used by local, state and federal agencies. The benefits from such a partnership in developing and maintaining this data base include such things as reducing duplication of effort, reducing costs of data

collection and maintenance, and increasing the accuracy and currency of the data utilized by all governmental agencies.

Crawford County's GIS Committee was formed this year to promote cooperation and mutual support among all governmental agencies and political subdivisions within the County in the development and continuous update of local data bases and computerized mapping. There are fifteen members of the committee who hope to standardize data collection and sharing, making the most efficient and cost-effective use of taxpayers dollars. Ultimately, this will improve the quality of services to the citizens of Crawford County.

Questions/Comments?

Call 419-562-7941 or e-mail robinh@crawford-co.org.

ON THE YEAR; GENERAL FUND REVENUES UP - EXPENDITURES DOWN

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

Actual revenues of the General Revenue Fund for the first three quarters of 2004 were \$7,135,072.55 or 86.28% of the \$8,269,264 estimated by the County Budget Commission in January. Revenues collected for the same period last year were \$6,821,857.

A review of the County's revenue indicates that overall receipts are up by \$313,215.55 or 4.59%.

On the year, sales tax revenue is up by \$50,034 or 2.08%. This can be attributed in part to the State of Ohio expanding the sales tax base in Ohio and strong automobile sales. Property tax receipts are right on target with projected estimates and interest revenue is up by \$96,901.83.

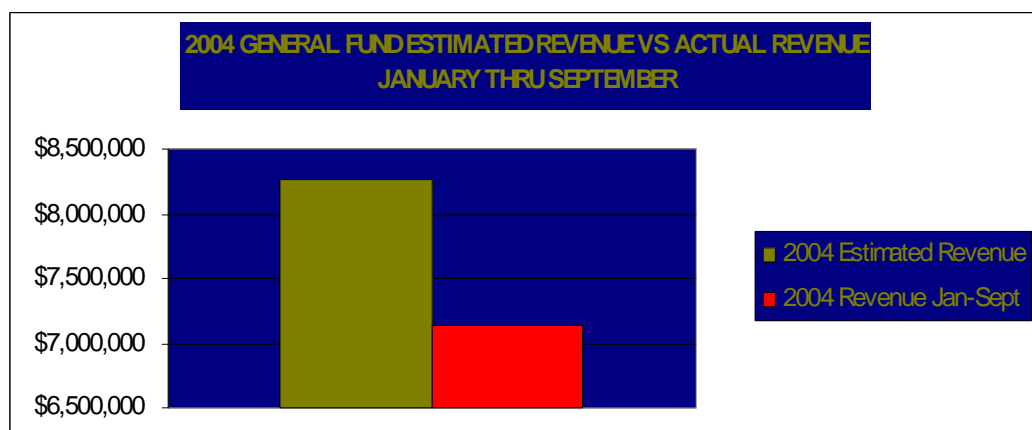
Expenditures through September in the General Fund totaled \$7,379,900.58 or 71.19% of the \$10,367,019.18 appropriated for 2004. This can be compared to \$7,548,771.96 for the same period last year and indicates a decrease in expenditures of \$168,871.38 or 2.29%. It should be noted that the total appropriations for the year increased by \$54,500. Supplemental appropriations were given by the County Commissioners, to the County Prosecutor, Common Pleas Court and the County Engineer.

Both the revenue and expenditure trends of the General Revenue Fund of the County indicate consistent spending patterns and stable revenues.

The cash balance of the General Fund at September 30, 2004 was \$1,840,578.36 as compared to \$1,685,557.55 at September 30, 2003.

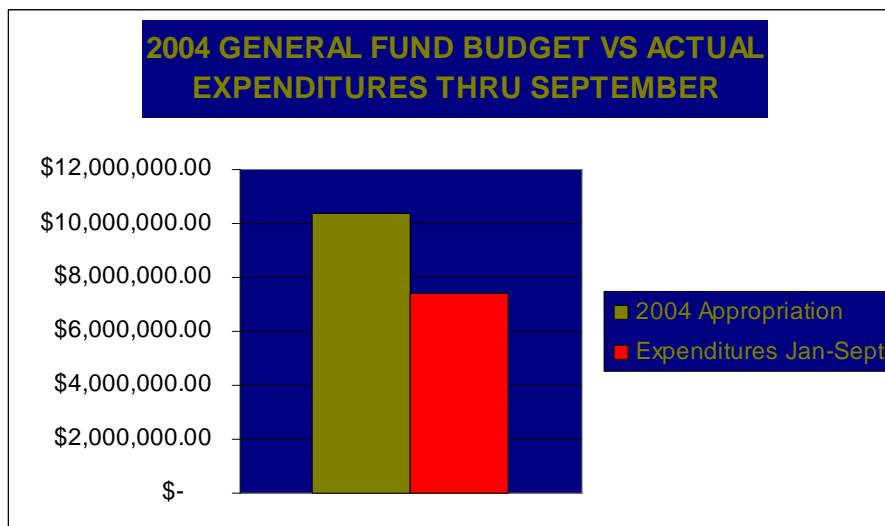
2004 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2004 ESTIMATED REVENUE	2004 ACTUAL REVENUE JANUARY-SEPTEMBER	PERCENT COLLECTED
PROPERTY TAXES	\$1,375,000	\$1,334,564.86	97.06%
SALES TAXES	\$3,050,000	\$2,458,641.97	80.61%
CHARGES FOR SERVICES	\$1,593,000	\$1,409,202.15	88.46%
LICENSES AND PERMITS	\$ 5,300	\$ 2,693.68	50.82%
FINES AND FORFEITURES	\$ 150,826	\$ 146,719.01	97.28%
INTERGOVERNMENTAL	\$1,433,346	\$1,131,642.56	78.95%
INTEREST	\$ 520,000	\$ 426,625.01	82.04%
TRANSFERS IN	\$ 54,505	\$ 54,505.00	100.00%
OTHER	\$ 87,287	\$ 105,370.16	120.72%
ADVANCE REPAYMENT	\$-0-	\$ 65,108.15	
TOTAL	\$8,269,264	\$7,135,072.55	86.28%



2004 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	2004 <u>Appropriation</u>	Expenditures <u>January-September</u>	Unexpended <u>Balance</u>	Percent <u>Expended</u>
General Fund Expenditures	\$ **10,367,019.18	\$ 7,379,900.58	\$ 2,987,118.60	71.19%
** supplemental appropriation				
Department Breakdown				
Commissioners	\$ 347,725.77	\$ 248,920.29	\$ 98,805.48	71.59%
Auditor	\$ 365,310.69	\$ 270,958.17	\$ 94,352.52	74.17%
Treasurer	\$ 105,490.50	\$ 75,114.98	\$ 30,375.52	71.21%
Recorder	\$ 180,873.83	\$ 132,707.50	\$ 48,166.33	73.37%
Prosecutor	\$ **474,459.61	\$ 345,690.88	\$ 128,768.73	72.86%
Common Pleas/Jury Comm	\$ **582,469.61	\$ 453,006.09	\$ 129,463.52	77.77%
Adult Probation	\$ 75,644.04	\$ 56,206.32	\$ 19,437.72	74.30%
Juvenile Court	\$ 309,178.50	\$ 202,577.36	\$ 106,601.14	65.52%
Juvenile Probation	\$ 426,718.87	\$ 303,678.52	\$ 123,040.35	71.17%
Probate Court	\$ 126,149.78	\$ 96,761.91	\$ 29,387.87	76.70%
Clerk of Courts	\$ 256,635.28	\$ 188,132.63	\$ 68,502.65	73.31%
Coroner	\$ 114,829.32	\$ 86,937.10	\$ 27,892.22	75.71%
Municipal Court	\$ 511,820.88	\$ 363,189.80	\$ 148,631.08	70.96%
Bd. Of Elections	\$ 275,326.27	\$ 166,448.03	\$ 108,878.24	60.46%
Ct. House Admin/Commissioner	\$ 689,787.97	\$ 545,992.21	\$ 143,795.76	79.15%
Sheriff Excluding Jail Operation	\$ 1,969,487.17	\$ 1,394,024.50	\$ 575,462.67	70.78%
Agriculture	\$ 276,434.90	\$ 215,720.32	\$ 60,714.58	78.04%
Veterans	\$ 351,396.62	\$ 247,214.28	\$ 104,182.34	70.35%
Engineer	\$ **94,944.52	\$ 67,666.62	\$ 27,277.90	71.27%
Liability Insurance	\$ 363,700.00	\$ 360,180.00	\$ 3,520.00	99.03%
Transfers to Other Funds	\$ 1,521,125.00	\$ 598,862.67	\$ 922,262.33	39.36%
Loans to Other Funds	\$ -	\$ 265,509.53		
County Examination	\$ 70,800.00	\$ 70,569.58	\$ 230.42	99.68%
Data Processing for County	\$ 103,284.55	\$ 76,814.74	\$ 26,469.81	74.37%
Court of Appeals	\$ 32,666.24	\$ 22,799.00	\$ 9,867.24	69.79%
Public Assistance Grant	\$ 228,632.00	\$ 228,632.00	\$ -	100.00%
Child Welfare Grant	\$ 130,000.00	\$ 130,000.00	\$ -	100.00%
Victim of Crime Grant	\$ 12,017.00	\$ 12,017.00	\$ -	100.00%
Law Library	\$ 52,547.95	\$ 36,042.59	\$ 16,505.36	68.59%
Miscellaneous	\$ 317,562.31	\$ 117,525.96	\$ 200,036.35	37.08%



GOVERNMENTAL ACCOUNTING 101

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

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

1. Governmental funds are those through which most governmental activity is financed and accounted for. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources.

Governmental funds are broken down into four smaller categories such as; General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds. In Crawford County there are some forty different Special Revenue Funds and twelve different Capital Projects Funds being utilized for accounting and legal purposes.

There are also several governmental funds of Crawford County that are considered for accounting purposes as **major governmental** funds. They are considered major because of the property tax money received and the financial impact to the County. These major funds are: **General Fund, Auto License and Gas Tax Fund, Child Welfare Fund, County Home Fund, Job and Family Services Fund, Jail Operations Levy Fund, Mental Retardation and Development Disabilities Fund, and any capital projects fund that may be currently active such as the Courthouse Renovations Fund.**

2. Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. Proprietary funds are broken down into two smaller categories such as; Enterprise Funds and Internal Service Funds.

In Crawford County the **major enterprise** fund is the Sanitary Landfill Fund. In Crawford County the **major internal service fund** is the County's self-funded Health Insurance Fund.

3. Fiduciary fund reporting focuses on net assets and changes in net assets. Fiduciary funds are broken down into four smaller categories such as; pension trust funds, investment trust funds, private purpose trust funds, and agency funds. In Crawford County, the private purpose trust funds account for money held for county home residents for their personal expenses and money held for indigent burials. The County's agency funds account for monies held by the County on behalf of the various political subdivisions of the County which the Auditor acts as fiscal agent for. Some examples of these monies are: taxes, state-levied shared revenues, and fines and forfeitures collected and distributed to the various political subdivisions of the County.

The following tables and graphs illustrate, by fund type, the total revenues and expenditures for 2003 and the percentage of revenues and expenditures each fund type represents as compared to the total revenues and expenditures of the County.

The following table represents the total revenues, including transfers from other funds, for the different fund types of the County.

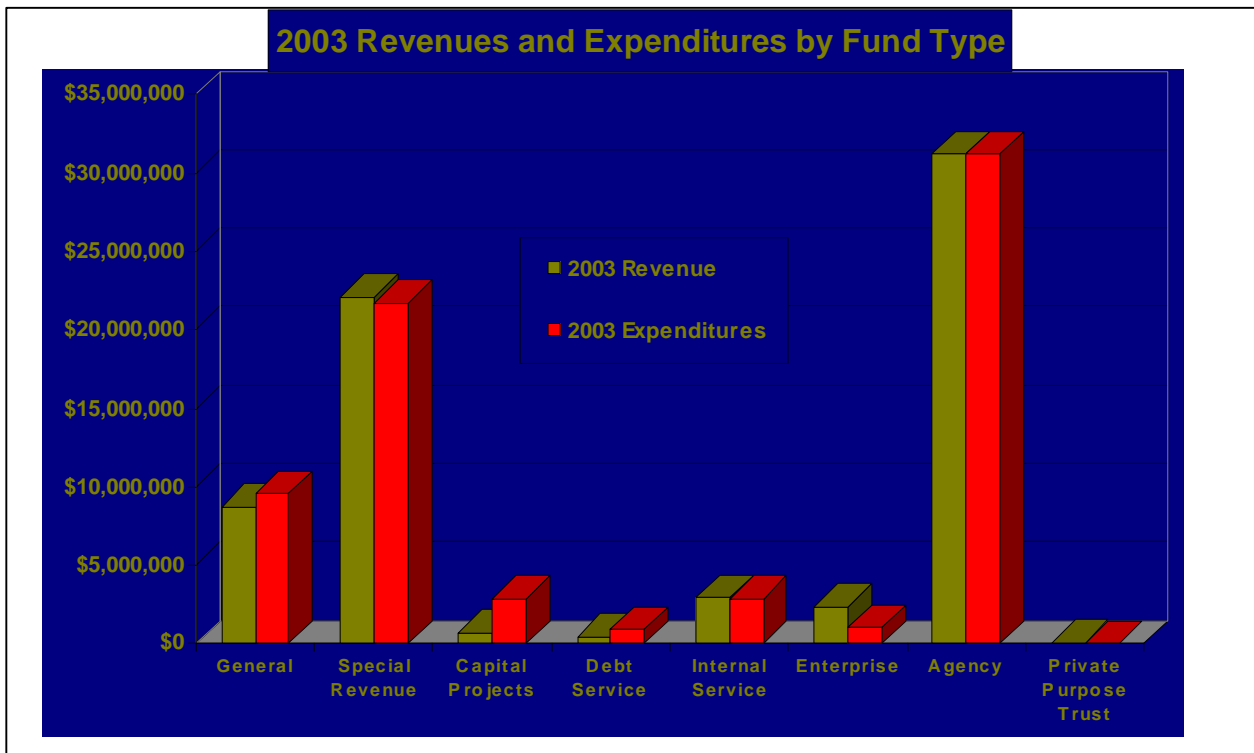
FUND TYPE	2003 REVENUES	PERCENT TO TOTAL
General	\$ 8,753,636	12.78%
Special Revenue Funds	\$22,074,161	32.23%
Capital Projects Funds	\$ 691,872	1.01%
Debt Service Fund	\$ 445,928	.65%
Internal Service Funds	\$ 2,930,263	4.28%
Enterprise Funds	\$ 2,357,478	3.44%
Agency Funds	\$31,170,882	45.52%
Private Purpose Trust	\$ 59,414	.09%
TOTAL 2003 REVENUES	\$68,483,634	100.00%

'KNOWLEDGE IS LIKE MONEY; TO BE OF VALUE IT MUST CIRCULATE, AND IN CIRCULATING; IT CAN INCREASE IN QUANTITY AND, HOPEFULLY IN VALUE. ' LOUIS L AMOUR

The following table represents the total expenditures, including transfers to other funds, for the different fund types of the County.

FUND TYPE	2003 EXPENDITURES/ OPERATING EXPENSES	PERCENT OF TOTAL
General	\$ 9,547,451	13.61%
Special Revenue Funds	\$21,710,127	30.95%
Capital Projects Funds	\$ 2,910,422	4.15%
Debt Service Fund	\$ 896,267	1.27%
Internal Service Funds	\$ 2,876,769	4.10%
Enterprise Funds	\$ 1,044,735	1.49%
Agency Funds	\$31,170,882	44.43%
Private Purpose Trust	\$ -0-	-0-%
TOTAL 2003 EXPENDITURES/ OPERATING EXPENSES	\$70,156,653	100.00%

The following graph illustrates the total revenues and expenditures, by fund type, for 2003.



A QUARTERLY NEWSLETTER FROM YOUR
COUNTY AUDITOR

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ABOUT YOUR COUNTY

With 13 employees, the County Auditor serves as both the Chief Financial Officer and the Real Property Assessor for all political subdivisions within the County. It is the goal of this office to provide the citizens of Crawford County with the most cost effective and efficient office possible while never forgetting the people we serve. In addition to the County Auditor, there are seven elected administrative officials and three judges who operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, two Common Pleas Judges and a Municipal County Judge. All of these officials serve four-year terms except for the judges, who serve six-year terms. The County was formed by an act of the General Assembly on April 1, 1826 and includes 400 square miles and has an estimated population of 46,966.

UPCOMING DATES TO REMEMBER

October 1, 2004 - Conveyance Fees on real property transfers increased to \$4.00 per thousand dollars of valuation being transferred.

October 1, 2004 - 2005 real and public utility tax values completed and delivered to County Treasurer and State of Ohio.

October 1, 2004 - Monthly financial statements filed with County Commissioners.

October 31, 2004 on or before - County Auditor to make settlement with County Treasurer on general personal property tax collections.

November 1, 2004 - Monthly financial statements filed with County Commissioners.

About November 1, 2004 - Newly delinquent real estate parcels will be advertised in the local newspaper.

December 1, 2004 - 2005 dog licenses go on sale.

December 1, 2004 - Monthly financial statements filed with County Commissioners.

DEPARTMENT FOCUS

INTRODUCTON

This quarter, the Department Focus will be on the various boards and commissions that the County Auditor is required to serve on by law.

It is important for the taxpayers of this county to understand the purpose of these boards and commissions and the service they provide.

BUDGET COMMISSION

The Budget Commission of Crawford County is comprised of the County Auditor, who is permanent Secretary to the Commission, the County Prosecutor and the County Treasurer.

It is the responsibility of the Commission to annually review the tax budgets and/or the financial requests of all the schools, townships, cities and villages within the County for the purpose of setting tax rates.

BOARD OF REVISION

The Board of Revision is comprised of the County Auditor who is the permanent Secretary, the County Treasurer and the Chairman of the Board of Commissioners.

The purpose of the Board of Revision is to hear complaints that real estate property owners have regarding their property values. Complaints may be filed with the County Auditor's Office between January 1st and March 31st each year. If the taxpayer is not satisfied with the decision of the Board, an appeal may be filed with the State Board of Tax Appeals or the Common Pleas Court in Crawford County.

DATA PROCESSING BOARD

The County Auditor is also the permanent secretary and Chief Administrator of the Data Processing Board that is comprised of the County Treasurer, County Commissioner, Clerk of Courts, County Recorder, and two members of the

Board of Elections. This Board is responsible for the management of the County's computer systems and has oversight and approval of the purchasing, lease, operation and contracting of all electronic data processing equipment within the County.

TAX INCENTIVE REVIEW

The Auditor is the Chairman of the Tax Incentive Review Council which is comprised of three members appointed by the Board of County Commissioners, two members appointed by each municipality, two members by each township having an abatement, one member from each affected Board of Education, and one member from the Joint Vocational School District.

The purpose of the Council is to annually review all agreements granting exemptions from property taxation and determine whether the owner has complied

with the agreement taking into account any business cycles that may be unique to that industry.

MICROFILM BOARD

The County Auditor is a member of the Microfilm Board that is comprised of the County Treasurer, Clerk of Courts, a County Commissioner and the County Recorder who is permanent Secretary to the Board.

This Board has oversight of any equipment to be purchased for the purpose of reducing documents to a microfilmed image.

RECORDS COMMISSION

The Records Commission is comprised of the Auditor, Recorder, Prosecutor, Clerk of Courts, a County Commissioner and Common Pleas Judge.

The Board has oversight for the disposal of government records.