

IT'S YOUR MONEY

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

TENTATIVE PROPERTY VALUES AVAILABLE FOR 2006 REAPPRAISAL



CRAWFORD COUNTY COURTHOUSE

On September 11, 2006, more than 17,000 property value notices were sent to property owners within the County.

These notices contained important information about property values and the 2006 Reappraisal.

State law requires County Auditor's in Ohio to establish the estimated fair market value for all real property every six years.

Since property values do not change uniformly, the purpose of the 2006 Reappraisal is to equitably adjust and equalize property values to reflect physical changes to the property and in the marketplace that have occurred since January 1, 2000. Each reappraisal aids in maintaining uniform and fair assessments.

Contracted appraisers and the County Auditor's staff have been working on this reappraisal since June of 2005. The new values placed on each property should

represent what the property would sell for on the open market in an arm's length transaction.

During the month of September and October, representatives from the appraisal company and representatives of the County Auditor's office will be available to discuss the new property values and to answer any questions you may have about the reappraisal process.

It is important for each property owner to take this opportunity and review the new property values before the values become final with the State of Ohio in late October.

Accordingly, a reappraisal hotline has been established and a special website has been developed to provide property owners with more information about property values and the reappraisal process. The following information will provide some basic facts pertaining to the 2006 Reappraisal.

- The appraised value of all property within the County, including new improvements, totals \$2,384,184,484.
- The taxable value of all property within the County is \$640,271,550.
- The average appraised value of a single family/residential home increased from \$66,076 to \$69,426.
- The total number of residential property sales reviewed and considered by the State of Ohio for the three-year appraisal was 1,229. Bucyrus had 402 sales, Galion had 351 and Crestline 135.
- 58% of the 2005 residential property sales were between \$60,000 and \$120,000; 22% were below \$60,000 and 20% were above \$120,000.

Special points of interest:

- 2006 REAPPRAISAL
- GENERAL FUND REVENUES VS EXPENDITURES
- 2005 POPULAR ANNUAL REPORT RELEASED
- UPCOMING DATES TO REMEMBER
- DEPARTMENT FOCUS—REGIONAL PLANNING COMMISSION

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DEDICATED TO SERVING CRAWFORD COUNTY WITH ACCOUNTABILITY, INTEGRITY AND PROFESSIONALISM

THE REAPPRAISAL PROCESS AT A GLANCE

STEPS USED IN THE VALUATION OF YOUR PROPERTY

Why a Reappraisal? Ohio law requires the County Auditor to reappraise all real property every six years. The primary purpose of a reappraisal is to equalize the value of each property as it compares to similar properties.

What is market value? Ohio's Constitution, laws and courts have determined that the 'measure' to be used in determining the value by which property is to be subject to taxation is the 'estimated fair market value'. Market Value is the most probable price, which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer

and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Since property values do not change uniformly, some values have gone up, some have stayed the same and some may have gone down.

How is Market Value Estimated? Individual property records are maintained for each parcel in the County. The property record lists your property's characteristics and the latest sales information. During the past two years, contracted appraisers physically viewed each property from the outside in order to verify or update this information. This procedure is quite similar to taking an inventory. Appraisers utilize

this updated information along with an analysis of recent sales, current local building costs and other market data to establish current market value.

To Learn More:

- REAPPRAISAL HOTLINE: CALL 419-563-1850, M-F, 8 a.m. - 4:30 p.m.
- www.crawford-co.org for more information
- 112 E. Mansfield Street, 2nd Floor of the County Administration Building in Bucyrus, Ohio

ON THE YEAR; GENERAL FUND REVENUES, EXPENDITURES AND CASH

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

Actual operating revenues of the General Revenue Fund for the first three quarters of 2006 were \$7,063,862.39 or 87.22% of the \$8,098,999.56 estimated by the County Budget Commission in January. Operating revenues collected for the same period last year were \$6,893,529.16.

Overall, operating receipts of the County General Fund are up by \$170,333.23. A review of the County's actual operating revenue indicates that sales tax receipts have increased \$137,147 as compared to the same period last year. Also, increases in revenue have been realized for interest and property taxes.

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

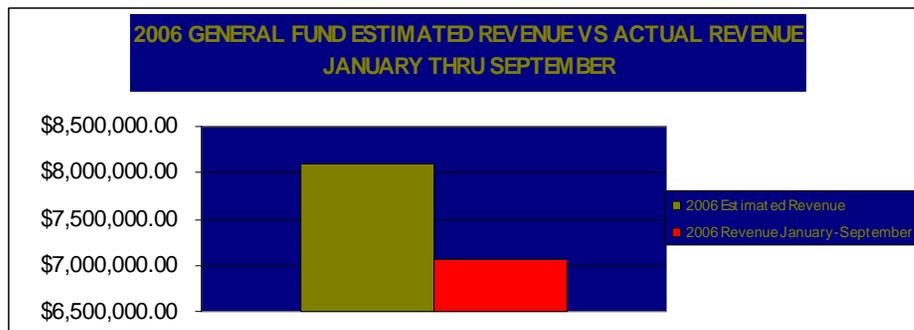
Operating expenditures totaled \$7,185,352.04 or 67.95% of the \$10,575,108.43 appropriated for 2006. Operating expenditures for the same period last year totaled \$7,105,034.69, indicating an overall increase in expenditures of \$80,317.35.

The cash balance of the General Fund at September 30, 2006 was \$3,683,960.82 as compared to \$3,439,824.77 at September 30, 2005. The increase in cash position can be attributed to a combination of items ranging from a one-time transfer of cash from Auto License and Gas Tax and Municipal Court Capital Projects Funds, increases in operating revenues and expenditures only growing a modest 1.13% compared to same period last year.

Operating expenditures continued to exceed operating revenues for the first three quarters of 2006, indicating the same financial trend that has been in place since 2001.

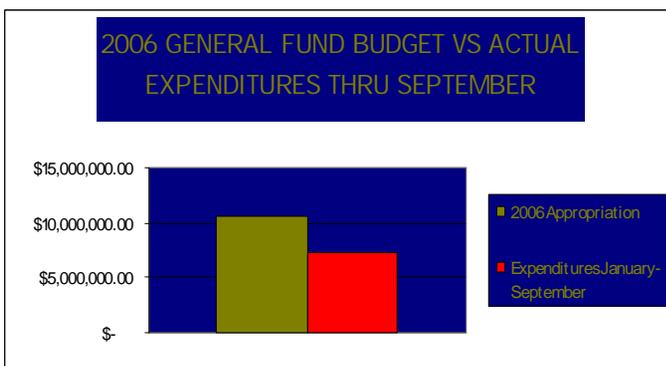
2006 GENERAL FUND BUDGET VS ACTUAL REVENUES

	2006 ESTIMATED REVENUE	2006 ACTUAL REVENUE JANUARY-SEPTEMBER	PERCENT COLLECTED
PROPERTY TAXES	\$ 1,275,000.00	\$ 1,382,607.28	108.44%
SALES TAXES	\$ 3,150,000.00	\$ 2,438,199.57	77.40%
CHARGES FOR SERVICES	\$ 1,651,600.00	\$ 1,578,076.43	95.55%
LICENSES AND PERMITS	\$ 3,410.00	\$ 2,719.31	79.75%
FINES AND FORFEITURES	\$ 150,000.00	\$ 135,011.72	90.01%
INTERGOVERNMENTAL	\$ 1,445,258.00	\$ 1,131,864.87	78.32%
INTEREST	\$ 300,000.00	\$ 286,123.41	95.37%
OTHER	\$ 123,731.56	\$ 109,259.80	88.30%
TOTAL OPERATING REVENUE	\$ 8,098,999.56	\$ 7,063,862.39	87.22%
ADVANCE REPAYMENT		\$ 298,342.72	
TRANSFERS-IN		\$ 382,158.52	



2006 GENERAL FUND BUDGET VS ACTUAL EXPENDITURES

	<u>2006</u> <u>Appropriation</u>	Expenditures January-September	Unexpended Balance	Percent Expended
General Fund Operating Expenditures and Transfers	\$ 10,575,108.43	\$ 7,185,352.04	\$ 3,389,756.39	67.95%
Department Breakdown				
COUNTY COMMISSIONERS	\$ 350,102.02	\$ 238,246.37	\$ 111,855.65	68.05 %
COUNTY AUDITOR	\$ 371,806.62	\$ 260,150.38	\$ 111,656.24	69.97 %
COUNTY TREASURER	\$ 113,279.48	\$ 82,124.89	\$ 31,154.59	72.50 %
PROSECUTING ATTORNEY	\$ 519,557.24	\$ 385,907.79	\$ 133,649.45	74.28 %
BUDGET COMMISSION	\$ 500.00	\$ -	\$ 500.00	0.00 %
BOARD OF REVISION	\$ 500.00	\$ -	\$ 500.00	0.00 %
BUREAU OF EXAMINATION	\$ 67,900.00	\$ 56,339.41	\$ 11,560.59	82.97 %
COUNTY PLANNING	\$ 35,000.00	\$ 10,000.00	\$ 25,000.00	28.57 %
DATA PROCESSING	\$ 113,529.98	\$ 81,157.77	\$ 32,372.21	71.49 %
COURT OF APPEALS	\$ 33,223.82	\$ 25,292.30	\$ 7,931.52	76.13 %
COMMON PLEAS	\$ 654,027.11	\$ 457,055.44	\$ 196,971.67	69.88 %
JUVENILE COURT	\$ 830,970.36	\$ 546,640.56	\$ 284,329.80	65.78 %
PROBATE COURT	\$ 127,374.34	\$ 90,588.74	\$ 36,785.60	71.12 %
CLERK OF COURTS	\$ 266,478.13	\$ 187,030.41	\$ 79,447.72	70.19 %
CORONER	\$ 131,306.16	\$ 75,467.48	\$ 55,838.68	57.47 %
MUNICIPAL COURT	\$ 545,121.64	\$ 358,548.49	\$ 186,573.15	65.77 %
BOARD OF ELECTIONS	\$ 369,853.61	\$ 214,950.14	\$ 154,903.47	58.12 %
CT HOUSE ADMIN/COMMISSIONERS	\$ 805,681.00	\$ 620,519.07	\$ 185,161.93	77.02 %
SHERIFF ROAD PATROL ONLY	\$ 2,109,102.15	\$ 1,453,248.50	\$ 655,853.65	68.90 %
COUNTY RECORDER	\$ 197,660.39	\$ 122,938.02	\$ 74,722.37	62.20 %
EMERGENCY MANAGEMENT	\$ 75,000.00	\$ -	\$ 75,000.00	0.00 %
AGRICULTURE	\$ 290,488.00	\$ 234,951.00	\$ 55,537.00	80.88 %
T.B. HOSPITAL	\$ 500.00	\$ 374.82	\$ 125.18	74.96 %
VITAL STATISTICS	\$ 1,000.00	\$ 827.00	\$ 173.00	82.70 %
OTHER HEALTH	\$ 70,735.02	\$ 28,745.85	\$ 41,989.17	40.64 %
VETERANS SERVICES	\$ 347,640.43	\$ 230,145.61	\$ 117,494.82	66.20 %
PUBLIC ASST - GRANT	\$ 275,252.00	\$ 265,252.00	\$ 10,000.00	96.37 %
CHILD WELFARE GRANT	\$ 215,000.00	\$ 215,000.00	\$ -	100.00 %
VICTIMS OF CRIME GRANT	\$ 11,695.00	\$ 11,695.00	\$ -	100.00 %
SANITARY ENGINEER	\$ 10,846.00	\$ 10,141.58	\$ 704.42	93.51 %
COUNTY ENGINEER	\$ 135,105.09	\$ 84,952.43	\$ 50,152.66	62.88 %
LAW LIBRARY	\$ 62,724.84	\$ 31,446.73	\$ 31,278.11	50.13 %
LIABILITY INSURANCE	\$ 385,500.00	\$ 50.00	\$ 385,450.00	0.01 %
TRANSFERS/MISCELLANEOUS	\$ 1,050,648.00	\$ 805,564.26	\$ 245,083.74	76.67 %
TOTAL OPERATING EXP/TRANSFERS	\$ 10,575,108.43	\$ 7,185,352.04	\$ 3,389,756.39	67.95 %
LOANS TO OTHER FUNDS		\$ 365,989.83		
TOTAL EXPENDITURES AND LOANS	\$ 10,575,108.43	\$ 7,551,341.87		



The 2006 appropriation includes all encumbrances carried forward from 2005 and any adjustments to the budget approved by the County Commissioners on January 1, 2006. 2005 encumbrances total \$76,212.90 and adjustments made to the 2006 budget during the year total \$26,679.23.

2005 POPULAR ANNUAL FINANCIAL REPORT

As Chief Financial Officer of Crawford County, Ohio, I am pleased to present certain data that has been extracted from the 2005 Popular Annual Financial Report (PAFR). This report is prepared for business and residential taxpayers that help to provide financial support to Crawford County. This report is presented to the citizens of Crawford County to increase public confidence in County government and its elected officials by reporting financial information in a format understandable to the general public. A copy of the full report is available on the County Auditor's website at www.crawford-co.org or by contacting the Auditor's Office.

SUMMARY

The Financial Activity Statement, known in accounting terms as the "Income Statement," provides a record of the money received and spent during the year. Explanations of specific Resources and Services are provided on the next page.

ACTIVITY STATEMENT GENERAL COUNTY GOVERNMENT For the Year Ended December 31, 2005

<u>Resources</u>	
Property Taxes	\$ 4,915,233
Sales Taxes	5,084,380
Special Assessments	153,793
Charges for Services	6,600,687
Licenses and Permits	5,597
Fines and Forfeitures	277,579
Intergovernmental	14,910,722
Interest	604,476
Rent	202,271
Other	<u>1,028,562</u>
Total Resources	<u>\$33,783,300</u>
<u>Services Provided</u>	
Legislative and Executive	\$ 3,788,011
Judicial	1,965,032
Public Safety	5,336,695
Public Works	4,460,095
Health	4,365,560
Human Services	10,696,274
Capital Outlay	467,627
Intergovernmental	487,385
Debt/Principal Retirement	3,290,000
Debt/Interest and Fiscal Charges	651,159
Debt/Issuance Costs	<u>67,599</u>
Total Services Provided	<u>\$35,575,437</u>
Resources (Under) Services Provided	<u>(\$ 1,792,137)</u>

Readers of the Financial Activity Statement should keep in mind that the statement is presented on a non-GAAP (Generally Accepted Accounting Principals) basis, and those desiring to review GAAP basis reports should refer to the County's 2005 Comprehensive Annual Financial Report.

2005 POPULAR ANNUAL FINANCIAL REPORT, CONTINUED

Resources are defined as monies received by the County, from a variety of different sources, used to pay for the services the County provides.

Property Taxes include Real Estate Tax, Personal Property Tax and a variety of smaller taxes. Sales Taxes represent monies received from the County's one percent tax on retail sales. This category also includes the sales tax approved for the construction and operation of a new County jail. The portion of the sales tax that must be used for the jail is kept in a separate fund.

Special Assessments are the revenues received from the various assessments levied against real property owners for improvements such as ditch maintenance or lighting.

Charges for Services represents the fees charged to the public for services provided by the various County departments and agencies.

Licenses and Permits are the revenues derived from selling these items.

Fines and Forfeitures are the resources received from Court levied fines and proceeds from properties forfeited to the County.

Intergovernmental Revenues are grant monies received from the state and federal government.

Interest is the County's earnings on investments made by the County Treasurer.

Rent represents money received for the use of County office space. Included in this category is money received from the State of Ohio, Department of Job and Family Services for the use of their building.

Services provided are categorized by program and represent the County's expenditures. Listed below are the individual County departments and functions that comprise the County's programs.

Legislative and Executive

? County Auditor

* Accounting

* Payroll/Personnel Records

* Appraising and Real Estate

* Personal Property

* Dog, Vendor, Cigarette and
Junk Yard Licensing

* Weights and Measures

* Estate Tax

* Data Center

? County Treasurer

? County Recorder

? Board of Elections

? County Prosecuting Attorney

? Board of County Commissioners

Judicial

? Common Pleas Court

* General

* Juvenile

* Probate

? Court of Appeals

? County Municipal Court

Public Safety

? County Sheriff

? Adult and Juvenile Probation

? Coroner

? Emergency Management

Public Works

? County Engineer

Health

? Board of Mental Retardation and
Developmental Disabilities

? Dog and Kennel

? Solid Waste Management

Human Services

? Job & Family Svcs

? Child Support

? Children Services

? Veterans

? County Home

? Council on Aging

Intergovernmental

? Mental Health Board

A QUARTERLY NEWSLETTER FROM YOUR COUNTY AUDITOR

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

ABOUT YOUR COUNTY

With 11 employees, the County Auditor serves as both the Chief Financial Officer and the Real Property Assessor for all political subdivisions within the County. It is the goal of this office to provide the citizens of Crawford County with the most cost effective and efficient office possible while never forgetting the people we serve. In addition to the County Auditor, there are seven elected administrative officials and three judges who operate independently as set forth by Ohio law. These officials are: Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, two Common Pleas Judges and a Municipal County Judge. All of these officials serve four-year terms except for the judges, who serve six-year terms. The County was formed by an act of the General Assembly on April 1, 1826 and includes 400 square miles and has an estimated population of 46,966.

UPCOMING DATES TO REMEMBER

October 1, 2006 - Monthly financial statements filed with County Commissioners.

October 31, 2006 on or before - County Auditor to make settlement with County Treasurer on general personal property tax collections.

November 1, 2006 - Monthly financial statements filed with County Commissioners.

About November 1, 2006 - Newly delinquent real estate parcels will be advertised in the local newspaper.

December 1, 2006 - Monthly financial statements filed with County Commissioners.

December 1, 2006 - 2007 dog licenses go on sale.

DEPARTMENT FOCUS

Regional Planning Commissions (RPC) are formed under Ohio Revised Code and focus on assisting local governments with land use and zoning issues. Other responsibilities include administering various grants and coordinating multi-jurisdictional projects. Many counties in Ohio have a regional planning commission.

BACKGROUND

The Crawford Regional Planning Commission was formed in the 1970's. The commission was reorganized in 1997. Under the new membership structure there are 35 members. The membership organization is:

16 Township representatives, 9 City representatives (3 from each), 3 County Commissioners, One member from each of the following: County Auditor, County Engineer, OSU Extension, Village of New Washington, Soil and Water Conservation District, Crawford County General Health District, and Crawford Park District.

The commission hired its first director in 2000. This allowed the commission to have a person who could do further research and planning activities to help the commission become a more influential community organization. Currently, the director is the only staff member, who is responsible for the day-to-day operations of the commission.

HOW DOES THE COMMISSION OPERATE?

The commission meets monthly January through October and then holds a combined meeting in November and December. The meetings are held on the 4th Wednesday of each month.

At its meetings the commission votes on business that comes before it. This includes administrative items, such as budgets and personnel issues. Votes are also taken on zoning amendments and subdivisions as submitted. Members also receive updates on projects that the staff is working on and decisions related to these projects are made as needed.

Grant Administration- The RPC is responsible for administering part of the Crawford County Community Development Block Grant (CDBG) program. The formula part of the CDBG program is an annual allocation that is used for community projects that help low to moderate income individuals.

Zoning Amendment Reviews- Under Ohio law the Regional Planning Commission is responsible for reviewing any proposed changes to township zoning codes and maps. The commission then provides a recommendation to the township whether to approve, deny, or modify the request.

Multi Jurisdictional Projects- Since the Regional Planning Commission has all jurisdictions in Crawford County as members it makes sense to use the commission as a source for projects that involve multiple jurisdiction coordination.

An example of this is the county's pre-disaster mitigation plan. This plan was required by the federal government for the county to continue to receive federal funding for disaster relief. The RPC acted as the facilitating organization for the project and along with the Emergency Management Agency completed the project.

Revolving Loan Fund- The RPC is responsible for administration of the Crawford County Revolving Loan Fund. This program provides "gap" funding to businesses who are starting up or expanding.

Submitted by: Mike McBeth, Executive Director of the Crawford County RPC