

Crawford County Commissioners

112 E. Mansfield Street
Suite 304
Bucyrus, Ohio 44820



Telephone: 419-562-5876
Fax: 419-562-3491
www.crawford-co.org

MEMO

TO: Elected Officials, Department Heads, and Fiscal Officers

FROM: Crawford County Board of Commissioners

DATE: JULY 16, 2024

RE: **2024 General Fund Financial Forecast**

Please see attached document, *Crawford County, Ohio Financial Forecast*. No action is required on this document.

If you are receiving this forecast, your department or agency administers and/or receives funds from the General Fund of Crawford County. The Financial Forecast process has replaced the Tax Budget procedure and will continue until further notice. The completed 2024 Financial Forecast is a reference for your office constructed from discussions and budget hearings throughout 2023. Please note figures will be subject to change.

We ask that you please look closely to the detailed summaries under your respective department/s on the attached document. If any changes need made to these summaries such as new revenue or expenditure assumptions or changes in procedure or law, please notify us and we will update these sections on our upcoming forecast. If you have any questions, comments, or concerns, please direct them to Kimberly Young in our office at ext. 1002 or kimy@crawford-co.org.

Sincerely,

The Crawford County Board of Commissioners

Crawford County, Ohio

Financial Forecast

For the Years Ended
December 31, 2023 Actual;
Years Ending
December 31, 2024, 2025, and 2026 Forecasted

Date: **AS OF 6/30/24**

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

Crawford County, Ohio
Financial Forecast

Table of Contents

	Page
Schedule of Revenues, Expenditures, and Changes in Fund Balance	
General Fund.....	3
Charts	
Total Number of Full-Time Employees-All County Agencies.....	10
Total Number of Full-Time Employees Paid from the General Fund.....	11
Summary of Significant Forecast Assumptions and	
Accounting Policies.....	12
Summaries by Department	
Auditor	22
Board of Elections.....	25
Clerk of Courts	26
Commissioners	28
Common Pleas Court.....	31
Coroner.....	35
.....	36
Data Processing.....	37
Engineer	39
Juvenile Court	42
Municipal Court	46
Probate Court.....	49
Prosecutor.....	51
Recorder	53
Sheriff	59
Treasurer.....	62
Veteran's Services.....	

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Revenues				
Property Taxes	1,616,152	1,612,200	1,612,200	1,616,200
Sales Taxes	5,152,343	4,920,000	4,920,000	4,920,000
Charges for Services	3,006,701	2,667,095	2,642,095	2,681,595
Licenses and Permits	3,059	2,570	2,570	2,570
Fines and Forfeitures	96,766	120,000	120,000	120,000
Intergovernmental	2,149,446	1,817,257	1,935,288	1,935,288
Interest	1,230,742	350,000	350,000	350,000
Rent	0	0	0	0
Other	182,143	106,286	117,468	101,631
Total Revenues	13,437,352	11,595,409	11,699,622	11,723,285
Expenditures				
Current:				
General Government -				
Legislative and				
Executive				
Commissioners				
Salaries	261,292	305,619	312,618	318,430
Benefits	106,120	110,933	111,991	118,683
Materials and Supplies	2,142	3,090	3,090	3,152
Contractual Services	101,800	116,280	116,618	118,951
Capital Outlay	2,843	6,000	2,000	2,040
Other	20,930	45,096	45,985	46,905
Total Commissioners	491,636	582,586	587,770	603,543
Auditor				
Salaries	264,821	325,451	334,268	343,333
Benefits	135,555	169,226	182,221	196,411
Materials and Supplies	5,213	4,738	4,880	4,978
Contractual Services	489	1,706	1,757	1,792
Capital Outlay	5,123	19,879	20,475	20,885
Other	2,006	4,053	4,174	4,258
Total Auditor	413,207	525,052	547,775	571,657
Treasurer				
Salaries	138,210	169,364	173,709	177,033
Benefits	60,427	71,368	76,421	81,739
Materials and Supplies	3,947	4,640	4,779	4,875
Contractual Services	2,080	6,166	6,351	6,478
Capital Outlay	6,487	6,989	7,199	7,343
Other	1,934	3,412	3,514	3,584
Total Treasurer	213,086	261,939	271,973	281,052

(continued)

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Prosecutor				
Salaries	666,826	697,166	713,234	727,693
Benefits	208,484	223,818	226,733	254,284
Materials and Supplies	5,008	6,000	6,000	6,120
Contractual Services	4,477	5,000	5,000	5,100
Capital Outlay	19,745	600	600	612
Other	30,952	39,599	40,275	40,982
Total Prosecutor	935,492	972,183	991,841	1,034,791
Budget Commission				
Other	0	0	0	0
Board of Revision				
Other	0	0	0	0
Bureau of Examination				
Contractual Services	77,121	97,850	100,786	102,801
Auto Data Processing Board*				
Salaries	116,723	123,925	127,642	130,195
Benefits	32,238	36,465	38,676	40,853
Materials and Supplies	1,000	1,040	1,061	1,082
Contractual Services	84,600	137,127	142,058	148,778
Capital Outlay	52	120,000	120,000	22,400
Other	67	520	531	541
Total Auto Data Processing Bd.	234,681	419,078	429,968	343,850
Board of Elections				
Salaries	309,555	431,880	445,642	459,863
Benefits	88,309	103,579	105,309	111,517
Materials and Supplies	29,180	30,000	30,600	31,212
Contractual Services	107,295	77,500	79,050	80,631
Capital Outlay	5,577	118,560	28,560	29,131
Other	10,374	24,828	25,325	25,831
Total Board of Elections	550,289	786,348	714,486	738,186
Courthouse and Jail				
Salaries	276,789	309,000	318,270	324,635
Benefits	90,934	116,716	109,150	115,851
Materials and Supplies	24,694	21,202	22,262	23,376
Contractual Services	320,210	492,595	509,864	535,358
Capital Outlay	57,743	105,923	100,000	105,000
Other	138,590	191,030	196,761	200,696
Total Courthouse and Jail	908,959	1,236,466	1,256,307	1,304,915

(continued)

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
County Recorder				
Salaries	184,704	192,295	197,360	202,566
Benefits	79,596	96,114	103,381	111,315
Materials and Supplies	1,921	3,500	3,605	3,677
Contractual Services	3,605	3,495	3,600	3,672
Capital Outlay	0	4,000	0	0
Other	2,101	3,268	3,366	3,434
Total County Recorder	271,927	302,672	311,313	324,663
Insurances				
Contractual Services	188,208	231,238	269,523	286,592
County Planning Commission				
Other	0	0	0	0
Total General Government - Legislative and Executive	4,284,606	5,415,412	5,481,742	5,592,051
General Government - Judicial				
Commissioners				
Other	3,921	27,586	28,413	28,981
Court of Appeals				
Other	68,733	50,196	51,702	52,736
Common Pleas Court				
Salaries	662,753	707,565	728,565	742,985
Benefits	225,902	288,489	309,103	330,342
Materials and Supplies	4,712	6,146	6,330	6,457
Contractual Services	25,961	20,000	20,600	21,012
Capital Outlay	0	0	0	0
Other	352,528	238,378	245,529	250,440
Total Common Pleas Court	1,271,855	1,260,576	1,310,126	1,351,235
Jury Commission				
Salaries	1,200	1,200	1,200	1,200
Benefits	197	199	199	199
Materials and Supplies	207	227	231	236
Total Jury Commission	1,604	1,625	1,630	1,635
Juvenile Court				
Salaries	242,316	286,000	294,580	300,472
Benefits	116,605	138,600	140,020	150,122
Materials and Supplies	10,908	11,000	11,330	11,557
Contractual Services	17,990	26,000	26,780	27,316
Capital Outlay	60,567	10,000	5,000	5,000
Other	119,549	128,130	128,161	128,282
Total Juvenile Court	567,935	599,730	605,871	622,748

(continued)

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Probate Court				
Salaries	251,533	264,565	272,275	277,569
Benefits	93,864	118,006	126,704	135,744
Materials and Supplies	3,090	3,090	3,182	3,246
Contractual Services	1,800	9,524	9,809	10,005
Capital Outlay	7,909	25,750	8,146	8,309
Other	2,075	3,270	3,322	3,375
Total Probate Court	360,271	424,204	423,438	438,249
Clerk of Courts				
Salaries	172,692	222,681	227,625	233,048
Benefits	75,317	92,904	99,327	106,390
Materials and Supplies	7,720	10,000	10,300	10,506
Contractual Services	6,292	5,593	5,760	5,876
Capital Outlay	802	2,843	2,928	2,987
Other	195	880	907	925
Total Clerk of Courts	263,017	334,900	346,848	359,731
Municipal Court				
Salaries	400,227	542,519	556,897	566,770
Benefits	162,147	175,599	177,979	188,194
Materials and Supplies	1,657	2,989	3,079	3,141
Capital Outlay	0	0	0	0
Contractual Services	14,118	14,778	15,221	15,526
Other	203,681	165,465	170,429	173,838
Total Municipal Court	781,831	901,351	923,605	947,468
Total General Government - Judicial	3,319,167	3,600,169	3,691,634	3,802,782
Public Safety				
Adult Probation				
Salaries	0	0	0	0
Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Contractual Services	0	0	0	0
Total Adult Probation	0	0	0	0
Probation Department (Juvenile Court)				
Salaries	287,307	344,865	355,211	362,315
Benefits	119,391	150,486	152,198	176,727
Contractual Services	102,605	100,000	100,000	100,000
Other	4,912	7,464	5,059	5,160
Total Probation Department	514,215	602,815	612,468	644,202

(continued)

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Coroner				
Salaries	81,949	90,876	93,145	88,914
Benefits	21,483	23,912	25,175	25,451
Materials and Supplies	0	0	0	0
Contractual Services	64,967	75,072	77,324	78,870
Capital Outlay	0	3,500	0	0
Other	2,370	2,843	2,928	2,987
Total Coroner	170,769	196,203	198,571	196,222
Sheriff				
Salaries	0	0	0	0
Benefits	0	0	0	0
Materials and Supplies	0	0	0	0
Contractual Services	0	0	0	0
Capital Outlay	0	0	0	0
Other	0	0	0	0
Total Sheriff	0	0	0	0
Total Public Safety	684,984	799,018	811,040	840,424
Public Works				
Engineer				
Salaries	77,284	90,000	92,700	94,554
Benefits	25,098	27,573	29,288	30,989
Materials and Supplies	1,035	1,200	1,236	1,261
Contractual Services	9,161	12,000	12,360	12,607
Capital Outlay	2,717	7,500	7,725	7,880
Other	199	300	309	315
Total Engineer	115,495	138,573	143,618	147,606
Sanitary Engineer				
Salaries				
Benefits				
Contractual Services	0	3,000	3,000	3,060
Total Sanitary Engineer	0	3,000	3,000	3,060
Total Public Works	115,495	141,573	146,618	150,666
Health				
Agriculture				
Benefits	65	158	158	162
Other	432,639	478,795	478,795	488,815
Total Agriculture	432,704	478,953	478,953	488,977
T.B. Hospital				
Materials and Supplies	924	1,103	1,136	1,159
Other	5,562	8,500	0	0
Total T.B. Hospital	6,586	9,603	1,136	1,159

(continued)

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Vital Statistics				
Other	913	1,115	1,148	1,171
Other Health				
Other	84,900	107,383	109,530	111,721
Total Health	525,103	597,054	590,768	603,028
Human Services				
Veterans Service Commission				
Salaries	53,809	81,000	92,050	92,771
Benefits	8,750	13,406	15,234	15,354
Materials and Supplies	3,158	3,500	3,500	3,500
Contractual Services	50,018	53,000	53,000	53,000
Capital Outlay	87,750	10,000	10,000	10,000
Other	51,926	100,000	100,000	100,000
Total Veterans Service Comm.	255,230	260,906	273,784	274,625
Veterans Services				
Salaries	222,055	260,000	267,800	273,156
Benefits	44,427	51,926	54,107	55,972
Other	333,764	407,926	417,907	425,128
Total Veterans Services	600,246	719,852	739,813	754,255
Total Human Services	855,476	980,758	1,013,597	1,028,880
Total Expenditures	9,784,830	11,533,983	11,735,399	12,017,830
<i>Excess of Revenues Over Expenditures</i>	3,652,522	61,426	(34,778)	(294,045)
Other Financing Sources (Uses)				
Advances In (Revenue)	181,516	62,076	22,130	22,130
Transfers In (Revenue)	0.00	0.00	0.00	0.00
Advances Out (Expenditure)	(127,611)	(76,302)	0.00	0.00

(continued)

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

	2023 Actual	2024 Forecasted	2025 Forecasted	2026 Forecasted
Transfers Out: (Expenditures)				
Courthouse Roof & Dome Project (Q051)	8,341	0	0	0
Capital Projects (Q044)	500,000	1,995,000	1,000,000	1,000,000
Criminal Justice Levy (S024)	655,000	1,245,000	1,245,000	1,245,000
Jail Operating Levy (S022)	900,000	310,000	310,000	1,610,000
2017 Administration Building (O048)	115,375	113,275	121,175	113,300
2015 Administration Building (O052)	160,525	160,523	160,348	0
Courthouse Renovation (O050)	238,875	234,775	235,375	175,200
Westmoor Roads OPWC (O032)	14,653	14,653	14,653	7,327
JFS Bldg. (O049)	17,239	10,057	17,239	17,239
JFS (Mandated Share) (9E1)	111,012	111,280	116,844	122,686
Emergency Management Agency (6F8H)	130,000	130,000	130,000	130,000
Victims of Crime Grant (9F3)	56,484	60,538	60,538	60,538
Total Transfers Out	(2,907,503)	(4,385,100)	(3,411,171)	(4,751,289)
Total Other Financing Sources (Uses)	(2,964,133)	(4,399,326)	(3,411,171)	(4,751,289)
Net Changes in Fund Balance	745,019	(4,323,674)	(3,445,948)	(5,045,335)
Fund Balance Beginning of Year	7,023,846	7,822,770	3,484,870	61,052
Fund Balance End of Year	\$7,822,770	\$3,484,870	\$61,052	(\$4,962,153)

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

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

<u>Program</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Government										
Legislative and Executive	48	50	47	48	49	48	47	46	46	47
Judicial	34	33	38	38	42	41	39	37	38	44
Public Safety										
Jail Operation	29	30	30	29	30	33	30	31	31	29
Other Public Safety	41	42	40	39	40	40	49	47	47	48
Public Works	21	22	22	22	22	23	24	24	23	22
Health										
Mental Retardation and										
Developmental Disabilities	54	50	50	48	34	35	32	33	32	33
Other Health	12	9	9	9	9	9	8	8	3	3
Human Services										
Job and Family Services	44	44	43	45	46	46	44	46	38	41
Other Human Services	12	14	13	15	15	14	15	14	13	10
Economic Development	0	0	0	0	0	0	0	0	0	0
Total	295	294	292	293	287	289	288	286	271	277

*Road Patrol employees were accounted for within the General Fund prior to 2011 and the voters of Crawford County passing the Criminal Justice Services Levy.
Source: Crawford County Auditor

Crawford County, Ohio **(AS OF 6/30/24)**
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Years ended December 31, 2023 Actual;
Years Ending December 31, 2024, 2025 and 2026 Forecasted
General Fund

The chart below details the total number of full-time employees paid from the General Fund for the last ten years.
As of May 12, 2024, there were 77 full-time employees paid from the General Fund of the County.

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

Program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government										
Legislative and Executive										
Auditor	5	7	5	5	5	5	5	4	4	4
Data Processing	1	0	0	1	1	1	1	2	2	2
Board of Elections	5	5	5	5	5	5	5	4	4	4
Commissioners	13	13	9	9	9	9	9	8	8	8
Prosecutor	8	7	7	6	7	7	7	8	8	8
Recorder	3	4	3	3	3	3	3	3	3	3
Treasurer	4	4	3	3	3	3	3	2	3	3
Judicial										
Clerk of Courts	6	5	4	4	4	4	4	4	3	4
Common Pleas Court	10	8	8	9	9	11	11	10	10	10
Juvenile Court	9	9	8	9	9	10	10	10	10	11
Law Library	0	0	0	0	0	0	0	0	0	0
Municipal Court	8	9	10	8	8	8	8	7	8	8
Probate Court	3	3	3	3	3	3	3	3	3	3
Public Safety										
Coroner	2	2	2	1	1	1	1	1	1	1
Sheriff Road Patrol*	0	0	0	0	0	0	0	0	0	0
Public Works										
Engineer	2	2	2	2	2	2	2	2	2	2
Human Services										
Veterans Services	3	3	3	3	3	3	3	3	3	3
Total	82	81	72	71	72	76	75	71	72	74

*Road Patrol employees were accounted for within the General Fund prior to 2011 and the voters of Crawford County passing the Criminal Justice Services Levy.

Source: Crawford County Auditor/Commissioners

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 * review ******

Unlike school districts, County governments in Ohio are not required by law to prepare multi-year budgets or long-range financial forecasting. Thus, 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. In 2009, the Board of County Commissioners contracted with the Auditor of State 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. These relevant assumptions are based on input from the various County officials and the Board of County Commissioners to forecast future revenues and expenditures. For 2013, the County Auditor had the primary responsibility for compiling the financial forecast utilizing the forecasting model provided by the Auditor of State in 2009 and utilizing the relevant assumptions provided by the various County officials and the Board of County Commissioners. Starting with the 2014 Financial Forecast, the Board of County Commissioners agreed to receive the pertinent data and information from the County Auditor's office needed to continue this process through their office.

The financial forecast represents the expected revenues, expenditures, and changes in fund balance of the General Fund for the years ending December 31, 2024, 2025, and 2026. The forecast is a compilation of historical and projected financial data for the County General Fund as of June 30, 2024. 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. In lieu of the tax budget, by agreement of the County Budget Commission beginning with the 2016 Financial Forecast the tax budget was replaced with the current model and will continue until further notice.

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 County's annual budget and 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 an 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.

C. 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. State law requires the County to maintain a balanced budget.

D. Fund Balance Reserved for County Administration Building Debt

In 2005, the County issued \$2,000,000 in General Obligation Bonds for the purpose of reimbursing the General Fund for its financial support for part of the cost of constructing the administration building. Due to the nature of this debt, when the Board of County Commissioners determine the annual budgets of the County General Fund, the outstanding debt obligation plus interest owed on the \$2,000,000, is reserved for the repayment of these bonds. As such, the actual cash reserves of the County General Fund are determined each year after considering the outstanding debt obligation plus interest for the \$2,000,000 in General Obligation Bonds (see Page 9 of the Financial Forecast for actual dollars owed on the General Obligation Bonds). In 2017, the Commissioners' refunded several bonds that resulted in lower interest rates and, lowered the debt payments for those bonds. The following bonds paid from the General Fund were refunded in 2017 were: County Administration Building (O048) and Courthouse Renovations (O050).

Note 4 - Significant Assumptions for Revenues and Other Financing Sources

Note 4 identifies the significant revenue assumptions that were used to compile the Financial Forecast for the year ending December 31, 2023. 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. Revenue assumptions for 2024, 2025, and 2026 are estimated to remain rather static due to current economic conditions.

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 units 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.

Property taxes distributed to the County General Fund during 2023 totaled \$1,616,066.70 which decreased nearly 7.5% compared to that of \$1,746,189.77 in 2022. For tax year 2023, payable in 2024 property tax revenues should remain relatively static. The next full Reappraisal will be for tax year 2024, payable in 2025.

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 sales tax levy has expired on June 30, 2019. On May 7, 2019 voters approved a one-half of one percent tax sales and use tax for the support of the criminal and administrative justice center. This is specifically for the administration and maintenance of the Crawford County Justice Center (jail) and is for a continuing period of time.

The 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 of the County, which receives one-half of a percent. Sales tax collections for the county General Fund during totaled \$5,152,343.36 in 2023 was an increase of 3.9% compared to that of 2022 that only totaled \$4,958,295.38. Sales tax for the Jail Operation Ley totaled \$2,575,626.38 in 2023 which increased by 3.9% from the 2022 collection totaling \$2,477,587.09.

B. Sales Taxes, continued

In 2019 Ohio law (Am. Sub H.B. 166) adopted a nexus standard that requires any person or business *without a physical presence in Ohio* to obtain an Ohio seller's use tax license and pay applicable tax if the business meets one or both of the following requirements in the current calendar year or the previous calendar: the business has gross receipts into Ohio exceeding \$100,000; or the business has 200 or more separate transactions into Ohio. From Calendar Year 2020 totaling \$4,234,098.67 to 2023 totaling \$5,152,343.36 the county general fund saw a 21% increase in sales tax revenue.

C. Charges for Services

The Charges for Services revenue category includes statutory fees that departments and agencies within the County are 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 Charges 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 22.

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. 2024 revenue assumptions are based on department or agency estimates. Revenue estimates for 2025 and 2026 are forecasted to remain at the 2024 estimated revenue projection level due to the current economic climate, unless otherwise noted at the department or agency level beginning on page 22.

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 number of fines and forfeitures collected by 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 22 along with significant assumptions that were used to forecast anticipated fines and forfeitures revenue for 2024, 2025, and 2026.

F. Intergovernmental

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 category are local government monies from the State of Ohio, homestead and rollback reimbursements, casino revenues, defense of indigent reimbursements, and the reimbursement for a portion of the Prosecutor's salary.

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 Local Government Fund is determined pursuant to the formula contained in Ohio Revised Code Sections 5747.50, 5747.501, and 5747.51. As of the date of this forecast, the County has not been notified of any changes to the statutory formula. As such, 2024 local government revenue estimates are forecasted in accordance with the most recent directive from the State Department of Taxation.

F. Intergovernmental, continued

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 revenue assumptions for 2024, 2025 and 2026 are based off of actual receipts from 2023. For assumptions specific to intergovernmental revenues received by the various departments, refer to the departmental summaries beginning on page 22.

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. Interest revenue for 2023 (\$1,230,742.16) increased significantly from that of 2022 (\$444,694.96) and are based on actual receipts received by the County General Fund.

H. Rent

The Rent revenue category represents money received for the use of County office space. The rent revenue category includes money received from the State of Ohio, Department of Job and Family Services for reimbursements of renovation costs associated with the Child Welfare building. Beginning in 2011, rent revenue was reduced based on a directive from the Ohio Jobs and Family Services Agency, which has disallowed the reimbursement for these renovations.

I. Other

The Other revenue category includes refunds and miscellaneous receipts, most generally in a non-repetitive manner. Revenue assumptions for 2024 are based off of department or agency estimates and using historical data from recent year's receipts, which include one-time payments from the Unclaimed Monies Fund and in accordance with Ohio law. Revenue assumptions for 2025 and 2026 are projected to remain static with the 2024 forecast.

J. Advances In

The Advances In revenue category represents monies that have been repaid to the General Fund from advances or loans that have previously been made to various funds of the County in accordance with Ohio law. Repayment assumptions for these advances or loans are provided by the Board of County Commissioners as outlined in the table below. In accordance with Ohio law, advances made or received, are not included in the budgetary process as these financial transactions only represent the cash being moved to and from the various funds of the County. A summary of advances repaid in 2023 and those projected to be repaid in 2024.

J. Advances In, continued

Fund	2023 Actual	2024 Projected
Violent Crime Reduction Grant	\$58,315.84	\$0.00
Case Backlog Reduction Grant	\$71,199.88	\$0.00
One Ohio Opioid Settlement Fund	\$50,000.00	\$22,629.68
Payroll	\$2,000.00	\$2,000.00
EMA AFRR-363-Well Grant	\$0.00	\$37,946.00
Total General Fund - Advances In	\$181,515.72	\$62,075.68

Note 5 - Significant Assumptions for Expenditures and Other Financing Uses

Note 5 identifies, the significant expenditure assumptions that were used to compile the Financial Forecast for the years ending December 31, 2023. 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 is 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. Salary figures for 2023 represent the actual expenditures made for the fiscal year. 2024 salary assumptions reflect an annual inflationary increase, along with any specific budgetary requests from the various departments and agencies within the County that were approved by the Board of County Commissioners. Expenditure details are noted within the summaries for each particular Department or Agency beginning on page 22 of the Financial Forecast. 2024 salary assumptions currently reflect a 5 percent annual inflationary increase, while 2025 to 2026 reflect a 3 percent increase. The Ohio Constitution generally prohibits in-term compensation changes for non-judicial elected officials. The elected officials' salary is now based off of Senate Bill 296 effective December 27, 2018 and, is reflected in the forecast.

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.

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 13 percent and the employer contribution is 18.10 percent.

The county participates in an Experience-Rated Employers plan through the Ohio Bureau of Workers Compensation (Bureau) which is a statistical snapshot of the county's costs for the oldest four years of the most recent five-year period. The Bureau uses payroll and applies classification coded expected lost rate to determine an employer's expected losses. Employers with expected losses of \$2,000 or more are entered into the experience - rating plan.

B. Benefits, continued

Workers' compensation rates for 2024 are based on estimates provided by the County's Worker's Compensation Consultant, Sedgwick Managed Care Ohio. For 2025 and 2026 all assumption for the benefits expenditure category are figured at 1.1% of the that year's forecasted fund salary lines.

Beginning January 1, 2019, the county joined the County Employee Consortium of Ohio (CEBCO) and now receive its health insurance benefits from this group. CEBCO participation requires a three-year commitment. If the county stays through the participation period, after the 36th monthly payment CEBCO pays all claims incurred during that period. The county is currently in its second 3-year participation agreement and this current agreement will end on December 31, 2024. A monthly premium is charged to any fund that pays salaries and the employees share in the cost of the monthly premium.

2023 reflects actual expenditures for health insurance and all other benefit expenditures. For 2024, the health insurance expenditures reflect a 6.3% increase from health insurance paid in 2023. For 2025 and 2026 there is a 10% increase reflected on each health insurance appropriation line.

C. Materials and Supplies, Contractual Services and Other Expenditures

The Materials and Supplies expenditure category represent 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 expenditure category represents miscellaneous expenditures not included in another expenditure category. 2023 expenditures for materials and supplies, contractual services and other expenses are based on actual expenditures made for the year. 2024 expenditure assumptions for this category are based on the actual budgetary requests from the various departments and agencies and as provided by the Board of Commissioners. A majority of assumptions used in forecasting the 2025 and 2026 expenditure categories of materials and supplies, contractual services, and other expenses show a 2% to 5% percent increase based on the department making the request.

D. Advances Out

The Advances Out expenditure category, represents monies loaned to various funds from the General Fund. The 2024 forecast for advances include only those loans that have been identified by the Board of County Commissioners to be loaned from the General Fund. Advances made or received are considered a cash flow item and are therefore not included in operating revenues or expenditures. A summary of advances made to other funds in 2023 from the General Fund is listed below.

Fund	2023
Violent Crime Reduction Grant	\$56,411.00
Case Backlog Reduction Grant	\$71,200.00
Total General Fund - Advances Out	\$127,611.00

E. Transfers Out

The Board of County Commissioners authorize certain transfers of general operating resources to finance debt payments, the operations of other governmental agencies and in conjunction with certain contracts for services rendered on behalf of an outside agency. Any transfers of general operating resources for a specific purpose such as matching monies for a grant, debt service payments, or other statutorily segregated programs as required by State law, are authorized by legislation from the Board of County Commissioners. The table below summarizes the actual transfers of general operating resources that were made in 2023, and the anticipated transfers for 2024 based on the actual budgetary requests from the various departments and agencies and as provided by the Board of County Commissioners. The assumed transfers of general operating resources for 2025 and 2026 is based on the debt service requirements, capital improvements projects, and the financial need for the Criminal Justice Levy and the Jail Operating Funds and are subject to annual approval from the Board of County Commissioners. Job & Family Services building debt services was refinanced which changed the amount they pay in the lease and, now requires a transfer from the General Fund to pay the debt.

Fund	2023	2024	2025	2026
County Capital Projects	\$508,341	\$1,995,000	\$1,000,000	\$1,000,000
Emergency Management	130,000	130,000	130,000	130,000
Jail Operating Levy	900,000	310,000	310,000	1,610,000
Criminal Justice Levy	655,000	1,245,000	1,245,000	1,515,000
JFS Public Assistance – Mandated Share	111,012	111,280	116,844	122,686
Victims of Crime Grant	56,484	60,538	60,538	60,538
Debt Service:				
2017 Administration Bldg.	115,375	113,275	121,175	113,300
2015 Administration Bldg.	160,525	160,523	160,348	
JFS Building	17,239	10,057	17,239	17,239
Courthouse Renovation	238,875	234,775	235,375	175,200
Westmoor Roads OPWC	14,653	14,653	14,653	7,326
Total	\$2,907,503	\$4,385,100	\$3,411,171	\$4,751,289

Note 6 - Debt Service

The County's debt obligations for fiscal year 2024 include general obligation and special assessment bonds issued for the jail facility, Job and Family Services building addition, Coder-Wechter ditch construction, courthouse renovation, County administration building, landfill improvements and repairs, waterline improvements, Westmoor sewer construction, and an OPWC loan for the sewer district and Westmoor Road construction. These obligations are paid from the various funds that have been established for providing the services related to the debt issuance. Also note below that a debt labeled with an * were refunded in 2017. Remaining principal on these debts were retired (included below), issuance costs were expended (not included below), and new debt schedules were provided.

The 2024 principal and interest payments, along with the sources of revenue that is used to pay the debt service payments for the various debt issues are as follows:

	Principal	Interest	Total	Resources Used for Payment
Westmoor Sewer Construction (O028)	\$14,700.00	\$5,221.25	\$19,921.25	Special Assessments
Coder-Wechter Ditch Construction (O031)	\$740.60	\$128.68	\$869.28	Special Assessments
OPWC Loan – Westmoor Roads (O032)	\$14,652.58	N/A	\$14,652.58	General Operating Fund
County Admin. Building (O048*, O052)	\$255,000.00	\$18,797.50	\$273,797.50	General Operating Fund
*Job & Family Services Addition (O049)	\$75,000.00	\$22,825.00	\$97,825.00	Rent & General Operating Fund
*Courthouse Renovation (O050)	\$190,000.00	\$44,775.00	\$234,775.00	General Operating Fund
Landfill Repairs (O051)	\$80,000.00	\$4,800.00	\$84,800.00	Landfill Fees
Total	\$630,093.18	\$96,547.43	\$726,640.61	

Note 7 – Unclaimed Monies

The Unclaimed Monies Fund has a balance as of February 29, 2024 is \$81,333.22. 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 owed to the General Fund are forecasted to be transferred in the following manner: \$10,286.20 was transferred in 2024, \$21,467.80 will available for transfer in 2025 and in 2026 \$5,630.89 will be available for transfer.

Note 8 – Future Funding of Capital Purchases

In 2014, a Capital Projects Fund was created which states that the source of the money to be used to acquire, construct, or improve fixed assets, such as county building maintenance, purchase of motor vehicles and upgrading technology will be through the County General Fund, Grants, and Levies and the estimated revenue for the new fund will be one percent (1%) but not to exceed five percent (5%) of the current year general fund revenue (April 29, 2014 Resolution 66-389). The creation of this fund allows the Board of County Commissioners to allocate cash reserves on an annual basis to be used for the financing of these projects and potential purchases (see page 9 of the Financial Forecast for more details). Contemplated building improvements and maintenance expenditures are outlined on page 19 and within the agency summaries beginning on page 22 of the forecast.

PAGE INTENTIONALLY LEFT BLANK

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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 \$50 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 400 employees
 - Prepare the County's Annual Comprehensive 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 34,000 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 sources collected by the County Auditor are estimated to remain static for 2024, 2025 and 2026 due to the current economic climate.

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

Expenditure Assumptions:

All expenditure assumptions for increases in supplies, contract services, and other expenses are outlined in Note 5. The County Auditor's Office salaries for 2024 reflects a projected 5% annual inflationary increase in base salaries.

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.

Listed below is the financial detail associated with the County Auditor's Office by fund.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$731,400.00	\$731,400.00	\$764,615.83	\$846,682.23
LICENSES AND PERMITS	2,570.00	2,570.00	2,570.00	3,059.45
TOTAL REVENUE	\$733,970.00	\$733,970.00	\$767,185.83	\$849,741.68
EXPENDITURES				
AUDITOR:				
SALARIES	\$343,332.67	\$334,267.53	\$325,451.13	\$264,820.60
BENEFITS	196,411.30	182,221.04	169,225.58	135,554.71
SUPPLIES	4,977.74	4,880.14	4,738.00	5,213.18
CONTRACT SERVICES	1,792.11	1,756.97	1,705.80	489.48
CAPITAL OUTLAY	20,884.88	20,475.37	19,879.00	5,122.98
OTHER EXPENSE	4,257.91	4,174.43	4,052.84	2,006.09
TOTAL AUDITOR	\$571,656.61	\$547,775.48	\$525,052.36	\$413,207.04
BUDGET COMMISSION:				
OTHER EXPENSE	0.00	0.00	0.00	0.00
BOARD OF REVISION:				
OTHER EXPENSE	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$571,656.61	\$547,775.48	\$525,052.36	\$413,207.04

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
REAL EST. ASMT. FUND:				
REVENUE				
CHARGES FOR SERVICES	\$650,000.00	\$650,000.00	\$650,000.00	\$688,753.22
OTHER REVENUE	3,550.00	3,550.00	3,550.00	3,550.00
TOTAL REVENUE	\$653,550.00	\$653,550.00	\$653,550.00	\$692,303.22
EXPENDITURES				
SALARIES	\$229,674.44	\$225,171.02	\$218,612.64	\$169,805.74
BENEFITS	125,783.67	117,059.03	108,719.69	94,012.51
SUPPLIES	14,297.24	14,016.90	13,608.64	6,181.59
CONTRACT SERVICES	553,183.82	542,337.08	526,540.85	333,771.23
CAPITAL OUTLAY	5,253.00	5,150.00	5,000.00	9,955.69
OTHER EXPENSE	10,814.24	10,602.19	10,293.39	4,056.25
TOTAL EXPENDITURES	\$939,006.40	\$914,336.22	\$882,775.21	\$617,783.01
CASH BALANCE				
AT DECEMBER 31	\$1,449,737.61	\$1,735,194.01	\$1,995,980.23	\$2,225,205.44

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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 three local elections a year for 27,701 registered voters in the County as of February 7, 2024.
- 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:

All revenue sources collected by the Board of Elections are estimated based on the Presidential election year cycle.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5 and generally reflect an annual inflationary increase. The Board of Elections salaries for 2024 includes a projected 5% annual inflationary increase in base salaries as well as an increase to cover overtime expenses for the Elections. The Board of Elections will purchase new electronic pollbooks in 2024 and they will be used beginning in 2025. The pollbooks will be paid for using general fund money and then the State of Ohio reimburse the county for a portion of the pollbooks.

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

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$48,000.00	\$8,500.00	\$8,500.00	\$15,041.07
TOTAL REVENUE	\$48,000.00	\$8,500.00	\$8,500.00	\$15,041.07
EXPENDITURES				
SALARIES	\$459,863.06	\$445,641.79	\$431,880.47	\$309,555.40
BENEFITS	111,517.48	105,309.11	103,579.06	88,309.39
SUPPLIES	31,212.00	30,600.00	30,000.00	29,179.59
CONTRACT SERVICES	80,631.00	79,050.00	77,500.00	107,294.74
CAPITAL OUTLAY	29,131.20	28,560.00	118,560.00	5,576.61
OTHER EXPENSE	25,831.45	25,324.95	24,828.38	10,373.64
TOTAL EXPENDITURES	\$738,186.19	\$714,485.85	\$786,347.91	\$550,289.01

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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
- Processes passport applications

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 section 120.36 of the Ohio Revised Code.

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.

Revenue Assumptions:

All revenue sources collected by the County Clerk of Courts are estimated to remain static for 2024, 2025, and 2026.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5. The County Clerk of Court's Office salaries for 2024 reflects a projected 5% annual inflationary increase in base salaries.

For the Certificate of Title Fund, 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.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$80,000.00	\$80,000.00	\$80,000.00	\$76,252.64
OTHER REVENUE	325.00	325.00	325.00	1,340.00
TOTAL REVENUE	\$80,325.00	\$80,325.00	\$80,325.00	\$77,592.64
EXPENDITURES				
CLERK OF COURTS:				
SALARIES	\$233,048.04	\$227,625.43	\$222,680.95	\$172,691.62
BENEFITS	106,389.76	99,326.83	92,903.53	75,316.53
SUPPLIES	10,506.00	10,300.00	10,000.00	7,720.04
CONTRACT SERVICES	5,875.64	5,760.43	5,592.65	6,291.74
CAPITAL OUTLAY	2,986.87	2,928.30	2,843.01	801.81
OTHER EXPENSE	924.85	906.72	880.31	195.26
TOTAL CLERK OF COURTS	359,731.15	346,847.71	334,900.45	263,017.00
COURT OF APPEALS:				
OTHER EXPENSE	52,735.89	51,701.85	50,195.97	68,733.11
TOTAL COURT OF APPEALS	52,735.89	51,701.85	50,195.97	68,733.11
TOTAL EXPENDITURES	\$412,467.04	\$398,549.56	\$385,096.42	\$331,750.11
CLERK OF COURTS ADMIN. TITLE FUND:				
REVENUE				
CHARGES FOR SERVICES	\$200,000.00	\$200,000.00	\$200,000.00	\$226,478.66
OTHER REVENUE	0.00	0.00	0.00	947.64
TOTAL REVENUE	\$200,000.00	\$200,000.00	\$200,000.00	\$227,426.30
EXPENDITURES				
SALARIES	\$175,857.70	\$169,028.93	\$164,105.76	\$155,211.30
BENEFITS	102,786.44	95,476.71	88,525.34	84,540.82
SUPPLIES	3,929.41	3,852.36	3,740.16	3,207.06
CONTRACT SERVICES	38,441.13	37,687.38	46,298.43	32,238.63
CAPITAL OUTLAY	3,770.53	3,696.60	3,588.93	2,834.99
OTHER EXPENSE	13,246.12	12,986.39	12,608.15	10,162.20
TOTAL OPERATING EXPENDITURES	\$338,031.34	\$322,728.39	\$318,866.77	\$288,195.00
TRANSFERS OUT				
CASH BALANCE				
AT DECEMBER 31	(\$119,319.62)	\$18,711.71	\$141,440.10	\$260,306.87

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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

- *Solid Waste District Lease* consists of the agreement with the Solid Waste District for the leasing of the property at the County landfill.
- *Excess Fees Sanitary Landfill* represents the excess monies of the Sanitary Landfill operation that are owed to the County General fund and are required to pay debt service obligations of the landfill.
- *Lessor Fees* represents a lessor fee charged to the private operator of the Sanitary 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 JFS facility. The debts for the Humans Services Bond was completed in 2012. The remaining rent for the JFS Additional Space Bond is still being collected and is due to be paid off in December 2031.

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, 2024.

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:

For the General Fund and the Dog and Kennel Fund, all revenue assumptions are consistent with those outlined in Note 4. For the Dog and Kennel Fund, revenue assumptions are based on County Commissioner directive that increased the Dog and Kennel fees for license year 2023.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026***Expenditure Assumptions:**

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5. The County Commissioner's Office salaries for 2024 reflect a projected 5% annual inflationary increase in base salaries.

For the Dog and Kennel Fund, expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5. Included is a future request for a new truck which is reflected in the transfer out line item for the years 2024 through 2026 in the amount of \$5,000 for each year.

Listed below is the financial detail associated with the County Commissioner's Office by fund.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$1,099,300.00	\$1,099,300.00	\$1,099,300.00	\$1,308,820.15
OTHER REVENUE	0.00	0.00	0.00	0.00
RENT	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$1,099,300.00	\$1,099,300.00	\$1,099,300.00	\$1,308,820.15
TRANSFERS IN	0.00	0.00	0.00	0.00
ADVANCES IN	0.00	0.00	0.00	\$181,515.72
EXPENDITURES				
<i>COMMISSIONERS:</i>				
SALARIES	\$318,430.20	\$312,618.00	\$305,619.00	\$261,291.97
BENEFITS	118,682.59	111,991.37	110,933.04	10262
SUPPLIES	3,151.80	3,090.00	3,090.00	2,142.40
CONTRACT SERVICES	118,950.77	116,618.40	116,280.00	101,800.00
CAPITAL OUTLAY	2,040.00	2,000.00	6,000.00	2,843.21
OTHER EXPENSE	17,923.24	17,751.80	17,510.00	17,009.25
TOTAL COMMISSIONERS	579,178.59	563,889.57	559,432.04	491,207.06
<i>INSURANCES:</i>				
CONTRACT SERVICES	286,591.69	269,523.10	231,238.00	188,208.00
<i>T.B. HOSPITAL:</i>				
SUPPLIES	1,158.95	1,136.22	1,103.13	924.45
OTHER EXPENSE	0.00	0.00	8,500.00	5,661.97
TOTAL T.B. HOSPITAL	1,158.95	1,136.22	9,603.13	6,586.42
<i>VITAL STATISTICS:</i>				
CONTRACT SERVICES	1,171.31	1,148.35	1,114.90	913.00
<i>OTHER HEALTH:</i>				
CONTRACT SERVICES	111,720.96	109,530.35	107,382.70	84,899.61

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
AGRICULTURE:				
BENEFITS	65.35	158.49	158.49	161.66
OTHER EXPENSE	488,815.00	478,795.00	478,795.00	432,638.60
TOTAL AGRICULTURE	488,976.66	478,953.49	478,953.49	432,703.95
COURTHOUSE AND JAIL:				
SALARIES	326,635.40	318,270.00	309,000.00	276,788.75
BENEFITS	115,850.85	109,149.77	116,715.58	90,934.09
SUPPLIES	23,375.52	22,262.40	21,202.29	24,693.58
CONTRACT SERVICES	535,357.60	509,864.39	492,594.57	320,210.01
CAPITAL OUTLAY	105,000.00	100,000.00	105,923.17	57,742.72
OTHER EXPENSE	200,696.12	196,760.90	191,030.00	138,590.27
TOTAL COURTHOUSE AND JAIL	1,304,915.49	1,256,307.45	1,236,465.61	908,959.42
COUNTY PLANNING COMMISSION:				
OTHER EXPENSE	0.00	0.00	0.00	0.00
BUREAU OF EXAMINATION:				
CONTRACT SERVICES	102,801.21	100,785.50	97,850.00	77,121.00
COMMISSIONERS:				
OTHER (Atty. Fees to State Public Defender)	28,981.44	28,413.18	27,595.61	3,921.08
SANITARY ENGINEER:				
SALARIES	0.00	0.00	0.00	0.00
BENEFITS	0.0	0.00	0.00	0.00
CONTRACT SERVICES	3,060.00	3,000.00	3,000.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00
TOTAL SANITARY ENGINEER	3,060.00	3,000.00	3,000.00	0.00
TOTAL OPERATING EXPENDITURES	2,908,556.31	2,812,687.21	2,752,625.48	2,194,519.54
TRANSFERS OUT	4,751,289.09	3,411,170.67	4,385,099.50	2,907,503.16
ADVANCES OUT	0.00	0.00	0.00	127,610.72
	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
DOG AND KENNEL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$167,683.00	\$167,683.00	\$167,683.00	\$165,083.00
FINES AND FORFEITURES	1,000.00	1,000.00	1,000.00	1,875.00
OTHER REVENUE	0.00	0.00	500.00	176.99
TOTAL REVENUE	\$168,683.00	\$168,683.00	\$169,183.00	\$167,137.69
EXPENDITURES				
SALARIES	\$92,108.76	\$89,862.87	\$87,682.40	\$74,216.36
BENEFITS	23,147.19	24,361.79	23,138.24	21,130.74
SUPPLIES	9,135.00	8,805.60	8,805.60	8,109.84
CONTRACT SERVICES	47,473.88	46,126.10	46,129.10	45,732.10
CAPITAL OUTLAY	1,262.45	1,225.68	1,189.98	189.98
OTHER EXPENSE	11,139.45	10,815.00	10,500.00	8,861.45
TOTAL OPERATING EXPENDITURES	184,266.73	181,197.04	177,442.32	158,240.20
TRANSFERS OUT	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL EXPENDITURES	\$189,266.73	\$186,197.04	\$182,442.32	\$163,240.20
CASH BALANCE				
AT DECEMBER 31	\$46,058.48	\$66,642.20	\$84,156.24	\$97,415.56

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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.

Court of Common Pleas, General Division – has original jurisdiction over all criminal felony cases, civil stalking protection orders, all civil actions in which the amount in controversy is generally greater than \$15,000.00 and jurisdiction over the appeals of decisions of certain administrative agencies. As well as, original jurisdiction over all proceedings involving divorce or dissolution of marriages, annulment, legal separation, spousal support, domestic and dating violence civil protection orders, and conciliation; the division also determines the allocation of parental rights and responsibilities, child support, parenting time, and visitation (for married couples as well as non-parent, third parties to original action).

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:

All revenue sources collected by the Common Pleas Court are estimated to remain static for 2024, 2025, and 2026 due to the current economic climate.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026***Expenditure Assumptions:**

All expenditure assumptions for increases in supplies, contract services, and other expenses are outlined in Note 5. The Common Pleas Court salaries for 2024 are at a 5 percent increase in base salaries. Note that attorney fees under the other expenses' category continue to increase due to a high volume of cases.

For the Court Computer Fund, expenditure assumptions are outlined in Note 5. Included in the forecast for capital outlay in the Court Computer Fund are estimates for software maintenance related to the Electronic Document Management System.

For the Special Projects Fund, expenditure assumptions are outlined in Note 5.

Listed below is the financial detail associated with the Common Pleas Court by fund.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
FINES AND FORFEITURES	\$10,000.00	\$10,000.00	\$10,000.00	\$4,146.17
INTERGOVERNMENTAL REVENUE				
CHARGES FOR SERVICES	25,000.00	25,000.00	25,000.00	14,286.84
TOTAL REVENUE	\$35,000.00	\$35,000.00	\$35,000.00	\$18,433.01
EXPENDITURES				
<i>COMMON PLEAS COURT:</i>				
SALARIES	\$742,984.50	\$728,564.50	\$707,564.50	\$662,753.22
BENEFITS	330,341.77	309,102.73	288,488.57	225,902.11
SUPPLIES	6,456.64	6,330.04	6,145.67	4,711.57
CONTRACT SERVICES	21,012.00	20,600.00	20,000.00	25,960.77
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER EXPENSE	250,439.59	245,529.01	238,377.68	352,527.79
TOTAL COMMON PLEAS COURT	1,351,234.50	1,310,126.28	1,260,576.42	1,271,855.46
<i>JURY COMMISSION:</i>				
SALARIES	1,200.00	1,200.00	1,200.00	1,200.00
BENEFITS	198.72	198.72	198.60	197.12
SUPPLIES	235.97	231.35	226.81	206.95
TOTAL JURY COMMISSION	1,634.69	1,630.07	1,625.41	1,604.07
<i>ADULT PROBATION:</i>				
SALARIES	0.00	0.00	0.00	0.00
BENEFITS	0.00	0.00	0.00	
SUPPLIES	0.00	0.00	0.00	0.00
CONTRACT SERVICES	0.00	0.00	0.00	0.00
TOTAL ADULT PROBATION	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$1,352,869.19	\$1,311,756.35	\$1,262,201.83	\$1,273,459.53

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
COURT COMPUTER FUND:				
REVENUE				
CHARGES FOR SERVICES	\$20,000.00	\$20,000.00	\$20,000.00	\$23,400.00
TOTAL REVENUE	\$20,000.00	\$20,000.00	\$20,000.00	\$23,400.00
EXPENDITURES				
SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACT SERVICES	16,675.52	16,348.55	15,872.38	13,866.54
CAPITAL OUTLAY	13,116.68	12,859.49	12,484.94	8,146.60
TOTAL EXPENDITURES	\$29,792.20	\$29,208.04	\$28,357.32	\$22,013.14
CASH BALANCE				
AT DECEMBER 31	\$121,586.00	\$131,378.20	\$140,586.24	\$148,943.56
SANCTION COSTS FUND:				
REVENUE				
CHARGES FOR SERVICES	\$15,000.00	\$15,000.00	\$15,000.00	\$22,050.00
	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$15,000.00	\$15,000.00	\$15,000.00	\$22,050.00
EXPENDITURES				
SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
BENEFITS	0.00	0.00	0.00	25,307.57
CONTRACT SERVICES	5,633.30	5,522.84	12,988.30	5,361.98
CAPITAL OUTLAY	16,266.29	15,908.12	15,450.00	15,444.78
TOTAL EXPENDITURES	\$21,859.58	\$21,430.96	\$28,438.30	\$46,114.33
CASH BALANCE				
AT DECEMBER 31	\$43,699.38	\$50,558.96	\$56,989.92	\$70,428.22
SPECIAL PROJECTS FUND:				
REVENUE				
CHARGES FOR SERVICES	\$17,000.00	\$17,000.00	\$17,000.00	\$23,583.00
TRANSFERS IN	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$17,000.00	\$17,000.00	\$17,000.00	\$23,583.00
EXPENDITURES				
SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
BENEFITS	0.00	0.00	0.00	0.00
CONTRACT SERVICES	0.00	0.00	0.00	1,529.33
CAPITAL OUTLAY	11,037.60	10,821.18	10,506.00	10,248.08
OTHER EXPENSE	5,518.80	5,410.59	5,253.00	815.77
TOTAL EXPENDITURES	\$16,556.41	\$16,231.77	\$15,759.00	\$12,593.18
CASH BALANCE				
AT DECEMBER 31	\$90,670.83	\$91,911.83	\$92,680.06	\$93,123.65

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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

Department Revenues – For reimbursement from the State of Ohio toxicology screenings

General Fund

Other Revenue

- Reimbursement from the State of Ohio to county coroners who perform toxicology screenings on victims of a drug overdose. These funds were initially enacted based on Am. Sub. H.B. 49 of the 132nd Ohio General Assembly and continue as of the date of this report.

Revenue Assumptions:

All revenue sources collected by Coroner due to new legislation.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, contract services, and other expenses are outlined in Note 5. Note that a new Transportation Agreement for Autopsies was entered into on December 1, 2015 in an effort to reduce the cost of transporting deceased individuals. Membership fees to the Ohio State Coroner's Association will increase in 2024. In 2024 the coroner's office is expected to purchase computer equipment.

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

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
GENERAL FUND:				
OTHER REVENUE	\$2,000.00	\$2,000.00	\$2,000.00	\$1,087.56
TOTAL REVENUE	\$2,000.00	\$2,000.00	\$2,000.00	\$1,087.56
 EXPENDITURES				
SALARIES	\$88,914.32	\$93,144.75	\$90,876.21	\$81,948.53
BENEFITS	25,450.54	25,174.74	23,912.09	21,483.04
CONTRACT SERVICES	78,870.15	77,323.68	75,071.53	64,966.94
CAPITAL OUTLAY	0.00	0.00	3,500.00	0.00
OTHER EXPENSE	2,986.87	2,928.30	2,843.01	2,3700.00
SUPPLIES	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$196,221.87	\$198,571.47	\$196,202.84	\$170,768.51

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

DATA PROCESSING

The major functions of the Data Processing Board are listed below and are set forth by Ohio law. The financial operations of this department are primarily accounted for within the General Fund and are governed by 307.847 of the Ohio Revised Code.

- Responsible for coordinating the management of information resources of the County
- Responsible for the records and information management operations of all County offices
- Responsible for the various records and information technologies acquired and operated by County offices

Expenditure Assumptions:

The Data Processing Fund, has been paid from the General Fund since 2017. The forecast below will show all expenditures and revenue assumptions for the period 2023 to 2026. In 2021 an additional employee in Data Processing was hired. In 2024 the Data Processing office is contracting to replace the current networking system in the Courthouse/Administration Building.

Listed below is the financial detail associated with the Data Processing Board.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES				
SALARIES	\$130,195.11	\$127,642.27	\$123,924.53	\$116,723.20
BENEFITS	40,853.37	38,675.78	36,464.95	32,238.49
SUPPLIES	1,082.43	1,061.21	1,040.40	1,000.00
CONTRACT SERVICES	148,778.33	142,057.90	137,127.45	84,600.00
CAPITAL OUTLAY	22,400.00	120,000.00	120,000.00	52.00
OTHER EXPENSE	541.22	530.60	520.20	67.00
TOTAL EXPENDITURES	\$343,850.47	\$429,967.76	\$419,077.53	\$234,680.69

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

COUNTY ENGINEER

The major functions of the County Engineer'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 Auto License and Gas Tax Special Revenue Fund. Expenditures of the Auto License and Gas Tax Fund are restricted by Sections 4501 and 5735 of the Ohio Revised Code and are primarily used for those costs associated with the maintenance and repair of all county roads and bridges.

- *Engineering*
 - Responsible for all projects relating to the improvement of County-maintained roadways, bridges, and drainage ditches and perform planning and design of infrastructure improvements
 - Project planning that includes drafting of plans, performing traffic analysis, bridge inspection/load rating, and culvert design
- *Tax Map*
 - Creates, organizes, and updates tax maps for over 34,000 parcels in the County
 - Reviews all surveys and legal descriptions for property transfers in the County
 - Provides services to public in property location and ownership verification and assigns all new property addresses in unincorporated areas of the County
- *Highway*
 - Responsible for maintenance and safety of County-maintained roadways, bridges, and drainage ditches

Revenues - The fees listed below are established by law with most fees being mandatory.

Auto License and Gas Tax Fund

Charges for Services

- *Charges for services* include sales of maps, pipes, fuels, and signs to townships.

Fines and Forfeitures

- *Fines and forfeitures* include fines collected from violations of traffic laws and oversized or overloaded vehicle violations.

Intergovernmental

- *Motor Vehicle License Taxes* per Sections 4501.04 (A), (B), (C), and (D) of the Ohio Revised Code.
- *Gasoline Taxes* per Sections 5735.23, 5735.26, and 5735.291 of the Ohio Revised Code.

Interest

- *Interest* per Section 4501.03 of the Ohio Revised Code.

Other

- *Reimbursements*

Revenue Assumptions:

All revenue sources collected by the County Engineer are estimated to remain static for 2024, 2025, and 2026 due to the current economic climate.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026***Expenditure Assumptions:**

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5. Contract Services are increasing for the County Engineer's General Fund account. In 2024 the maps for the county and there is a plan to have a summer intern assist in the project.

For the Auto License and Gas Tax Fund, expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5. The County Engineer's Highway Department salaries for 2024 includes up to a 5% projected inflationary increase in base salaries. Based on the uncertainty that retirement liabilities will be paid, estimated retirement liability amounts are not included in salaries.

Listed below is the financial detail associated with the County Engineer's Office by fund.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
<i>TAX MAP:</i>				
SALARIES	\$94,554.00	\$92,700.00	\$90,000.00	\$77,283.66
BENEFITS	30,989.01	29,287.60	27,572.95	25,098.46
SUPPLIES	1,260.72	1,236.00	1,200.00	1,035.36
CONTRACT SERVICES	12,607.20	12,360.00	12,000.00	9,161.26
CAPITAL OUTLAY	7,879.50	7,725.00	7,500.00	2,716.95
OTHER EXPENSE	315.18	309.00	300.00	199.00
<i>TOTAL TAX MAP</i>	<i>\$147,605.61</i>	<i>\$143,617.60</i>	<i>\$138,572.95</i>	<i>\$115,494.69</i>
AUTO LICENSE AND GAS TAX FUND:				
REVENUE				
CHARGES FOR SERVICES	\$40,000.00	\$40,000.00	\$40,000.00	\$117,609.50
FINES AND FORFEITURES	20,000.00	20,000.00	20,000.00	17,153.62
INTERGOVERNMENTAL	4,900,000.00	4,900,000.00	4,900,000.00	5,183,882.21
INTEREST	100,000.00	100,000.00	100,000.00	148,868.85
OTHER	130,000.00	130,000.00	130,000.00	182,828.05
TOTAL REVENUE	\$5,190,000.00	\$5,190,000.00	\$5,190,000.00	\$5,650,342.23
EXPENDITURES				
SALARIES	\$1,229,333.50	\$1,204,951.00	\$1,171,205.00	\$1,114,742.81
BENEFITS	580,678.74	524,878.55	505,589.84	457,518.75
SUPPLIES	704,427.30	690,615.00	670,500.00	681,200.70
CONTRACT SERVICES	2,710,548.00	2,657,400.00	2,580,000.00	2,381,723.29
CAPITAL OUTLAY	405,253.00	405,150.00	405,000.00	345,205.94
OTHER EXPENSE	341,970.30	335,265.00	325,500.00	268,353.45
TOTAL EXPENDITURES	\$5,972,210.84	\$5,818,259.55	\$5,657,794.84	\$5,248,744.94
CASH BALANCE				
AT DECEMBER 31	\$6,392,001.47	\$7,174,212.31	\$7,802,741.86	\$8,270,266.70

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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 Delinquency Care & Custody Fund. The expenditures of the Court Computer Fund are restricted by Section 2151.541 (B)(1) of the Ohio Revised Code and are used for the costs of computerization of the Court. The appropriation and expenditures of the Felony Delinquency Care and Custody Fund are defined by Section 5139.41 of the Ohio Revised Code and are used for costs associated with programs approved by the Ohio Department of Youth Services.

- Hears juvenile criminal cases involving persons under 18 years of age
- Hears cases dealing with unruly, abused, neglected children and juvenile traffic citations
- Has jurisdiction in adult cases involving paternity, support, 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 assessed for providing indigent defense services as outlined by the Ohio Public Defenders Office.
- *Child Support Contract Monies* consist of charges to the Department of Job and Family Services for cases involving child support determinations through the Child Support Enforcement Agency initiated cases.
- *Juvenile Court Costs* per Section 2151.54 of the Ohio Revised Code.

Fines

- *Juvenile Court Fines* are based on various types of offenses including criminal and traffic, as set forth in Sections 2151.87, 2152.20, 2152.21 and 4513.99 of the Ohio Revised Code.

Other Revenue

- *Attorney 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 2746.05.

Felony Delinquency Care and Custody Fund

Intergovernmental Revenue

- The grant is based on the population of Crawford County, with the RECLAIM portion calculated based on a comparison of the county's number of felony adjudications in relation to the overall number of felony adjudications in the state and the number of bed days used by each county for institution commitments in relation to the number of bed days used by all counties over a ten-year period.

Revenue Assumptions:

All revenue sources collected by the County Juvenile Court are estimated to remain static for 2024, 2025, and 2026 due to the current economic climate with the exception of Intergovernmental revenue projections for the Felony Delinquency Care and Custody Fund which are based on grant estimates from the State of Ohio Department of Youth Services for 2024, 2025, and 2026.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5. Based on the uncertainty that the retirement liabilities will be paid, estimated retirement liability amounts are not included in salaries. Included in the forecast for the Juvenile Court are requests is hiring an additional full-time employee. Note that Public Defender Attorney Fees continue to increase due to an increase in pertinent cases.

For the Court Computer Fund, there is currently no expected expenditures for the period 2024-2026.

For the Felony Delinquent Care Fund, expenditure assumptions are outlined in Note 5

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

Listed below is the financial detail associated with the Juvenile Court by fund.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$30,250.00	\$30,250.00	\$30,250.00	\$21,592.35
FINES AND FORFEITURES	1,000.00	1,000.00	1,000.00	1,016.91
OTHER REVENUE	300.00	300.00	300.00	0.00
TOTAL REVENUE	\$31,550.00	\$31,550.00	\$31,550.00	\$22,609.26
EXPENDITURES				
<i>JUVENILE COURT:</i>				
SALARIES	\$300,471.60	\$294,580.00	\$286,000.00	\$242,316.20
BENEFITS	150,121.97	140,020.19	138,600.20	116,605.02
SUPPLIES	11,556.60	11,330.00	11,000.00	10,907.66
CONTRACT SERVICES	27,315.60	26,780.00	26,000.00	17,990.15
CAPITAL OUTLAY	5,000.00	5,000.00	10,000.00	60,567.10
OTHER EXPENSE	128,282.12	128,160.90	128,130.00	119,549.30
<i>TOTAL JUVENILE</i>	<i>622,747.89</i>	<i>605,871.09</i>	<i>599,730.20</i>	<i>567,935.43</i>
<i>JUVENILE PROBATION:</i>				
SALARIES	362,315.42	355,211.20	344,865.24	287,307.15
BENEFITS	176,726.50	152,198.09	150,485.84	119,391.35
CONTRACT SERVICES	100,000.00	100,000.00	100,000.00	102,605.00
OTHER EXPENSE	5,160.24	5,059.06	7,463.74	4,911.71
<i>TOTAL JUVENILE PROBATION</i>	<i>644,202.17</i>	<i>612,468.35</i>	<i>602,814.82</i>	<i>514,215.21</i>
TOTAL EXPENDITURES	\$1,266,950.05	\$1,218,339.44	\$1,202,545.02	\$1,082,150.64

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
COURT COMPUTER FUND:				
REVENUE				
CHARGES FOR SERVICES	\$2,500.00	\$2,500.00	\$2,500.00	\$2,270.56
TOTAL REVENUE	\$2,500.00	\$2,500.00	\$2,500.00	\$2,270.56
EXPENDITURES				
CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	0.00	0.00	0.00	\$0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE				
AT DECEMBER 31	\$22,177.02	\$19,677.02	\$17,177.02	\$14,677.02
FELONY DELINQUENT CARE FUND:				
REVENUE				
INTERGOVERNMENTAL REVENUE	\$371,663.00	\$371,663.00	\$356,663.00	\$314,457.19
OTHER REVENUE	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$371,663.00	\$371,663.00	\$356,663.00	\$314,457.19
EXPENDITURES				
SALARIES	\$160,891.20	\$157,760.00	\$154,000.00	\$139,148.80
BENEFITS	58,793.23	55,334.01	51,914.48	55,518.35
SUPPLIES	2,500.00	2,500.00	2,000.00	1,235.54
CONTRACT SERVICES	62,200.00	72,200.00	72,200.00	57,032.50
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER EXPENSE	20,550.00	19,910.00	14,700.00	6,005.00
TOTAL EXPENDITURES	\$304,934.43	\$307,704.01	\$294,818.48	\$258,940.19
CASH BALANCE				
AT DECEMBER 31	\$362,139.92	\$295,411.35	\$231,452.36	\$169,603.84
SPECIAL PROJECTS FUND:				
REVENUE				
CHARGES FOR SERVICES	\$4,000.00	\$4,000.00	\$4,000.00	\$3,664.22
TOTAL REVENUE	\$4,000.00	\$4,000.00	\$4,000.00	\$3,664.22
EXPENDITURES				
SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
BENEFITS	0.00	0.00	0.00	0.00
SUPPLIES	0.00	0.00	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE				
AT DECEMBER 31	\$22,855.79	\$18,855.79	\$14,855.79	\$10,855.79

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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 Legal Research 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 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.

Charges for Services

- *Courts costs* are based on an additional \$10 (8.50 to Treasurer of State of Ohio) (1.50 to County Indigent Drivers Alcohol Treatment fund) 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 2949.94(A)

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

- *Courts costs of \$30.00 per case is deposited into the Probation Fund*

Municipal Court Special Projects Fund

Charges for Services

- *Fees* per Section 1901.26 (B)(1) of the Ohio Revised Code.

Fines

- *Fines* are based on \$50 (IDIF) per violation as set forth in Section 4511.19 (G)(5)(e) of the Ohio Revised Code. Deposited to Special Project Fund

Court Computer Fund – only collecting on old cases

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

MUNICIPAL COURT, continued

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 sources collected by the County Municipal Court are estimated to remain fairly static for 2024, 2025, and 2026 due to the current economic climate. The Municipal Court fees for the Special Projects Fund were decreased in 2023 from that of previous years and, is reflected in the forecast.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5 and reflect a 2 percent increase. The 2024 salaries for the court reflect a 5% increase. An increase was seen in court appointed attorney fees from 2022 to 2023, based on the reduction in the numbers of cases with the court. The forecast indicates an assumption that court appointed attorney fees for 2024-2026 will be dependent on the number cases unless otherwise noted. Beginning in 2015 the rent and mental health services for the Municipal Court are expended under contract services and is reflected future forecast.

For the Court Computer Fund, expenditure and revenue assumptions was forecasted to freeze for 2015 to research the possibility of transferring the remaining cash balance and any new revenues over to the Special Projects Fund (listed below). No further guidance has been provided on this initiative, however, there has been a small amount of revenue received in 2023 based on payments from cases previously filed with the court.

For the Indigent Driver Alcohol Treatment Fund, revenue saw a decrease in 2023. The forecasted revenue is expected to remain the same from 2024-2026. Expenditures are forecasted to increase 2-3% the same from 2024-2026.

For the Municipal Court Probation Officer Fund, expenditure assumptions for increases in salaries, supplies, and other expenses are outlined in Note 5 and reflect a 5 percent annual inflationary increase for the year 2024 for salary.

For the Special Projects Fund, expenditure assumptions for increases in salaries, contract services, and other expenses are outlined in Note 5 and generally reflect a 2 percent annual inflationary increase for the years 2024-2026.

Listed below is the financial detail associated with the Municipal Court by fund.

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$284,326.40	\$284,326.40	\$284,326.40	\$257,049.99
FINES AND FORFEITURES	109,500.00	109,500.00	109,500.00	91,602.49
INTERGOVERNMENTAL				
REVENUE	280,712.47	280,712.47	280,712.47	479,258.68
OTHER REVENUE	0.00	0.00	0.00	8,419.81
TOTAL REVENUE	\$674,538.87	\$674,538.87	\$674,538.87	\$836,330.97

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
EXPENDITURES				
SALARIES	\$566,769.87	\$556,896.94	\$542,518.87	\$400,227.06
BENEFITS	188,194.14	177,978.92	175,599.35	162,147.15
SUPPLIES	3,140.55	3,078.97	2,989.29	1,657.07
CONTRACT SERVICES	15,525.79	15,221.36	14,778.02	14,118.33
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER EXPENSES	175,837.63	172,429.05	167,465.10	205,224.71
TOTAL EXPENDITURES	\$949,467.99	\$925,605.24	\$903,350.63	\$783,374.32

COURT COMPUTER FUND:

REVENUE

CHARGES FOR

SERVICES

OTHER REVENUE

TOTAL REVENUE

\$0.00	\$0.00	\$0.00	\$133.01
0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$133.01

EXPENDITURES

SUPPLIES

CONTRACT SERVICES

CAPITAL OUTLAY

TOTAL EXPENDITURES

\$0.00	\$0.00	\$0.00	\$0.00
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
\$0.00	\$0.00	\$0.00	\$0.00

CASH BALANCE

AT DECEMBER 31

\$406.39	\$406.39	\$406.39	\$406.39
----------	----------	----------	----------

INDIGENT DRIVER ALCOHOL TREATMENT FUND:

REVENUE

FINES AND FORFEITURES

TOTAL REVENUE

\$15,000.00	\$15,000.00	\$15,000.00	\$14,137.15
\$15,000.00	\$15,000.00	\$15,000.00	\$14,137.15

EXPENDITURES

CONTRACT SERVICES

TOTAL EXPENDITURES

\$14,065.64	\$13,789.85	\$13,388.20	\$9,230.06
\$14,065.64	\$13,789.85	\$13,388.20	\$9,230.06

CASH BALANCE

AT DECEMBER 31

\$246,912.09	\$245,977.73	\$244,767.58	\$243,155.78
--------------	--------------	--------------	--------------

INDIGENT DRIVERS INTERLOCK AND ALCOHOL MONITORING FUND:

REVENUE

INTERGOVERNMENTAL

REVENUE

TOTAL REVENUE

\$7,200.00	\$7,200.00	\$7,200.00	\$5,950.47
\$7,200.00	\$7,200.00	\$7,200.00	\$5,950.47

EXPENDITURES

CONTRACT SERVICES

TOTAL EXPENDITURES

\$5,915.06	\$5,799.08	\$5,630.17	\$5,466.18
\$5,915.06	\$5,799.08	\$5,630.17	\$5,466.18

CASH BALANCE

AT DECEMBER 31

\$6,767.95	\$5,483.00	\$4,082.08	\$2,512.25
------------	------------	------------	------------

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
MUNICIPAL COURT PROBATION OFFICER FUND:				
REVENUE				
CHARGES FOR SERVICES	\$156,000.00	\$156,000.00	\$156,000.00	\$196,272.81
OTHER REVENUE	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$156,000.00	\$156,000.00	\$156,000.00	\$196,272.81
EXPENDITURES				
SALARIES	\$81,460.88	\$79,863.60	78,297.65	\$134,240.20
BENEFITS	52,532.65	48,718.23	48,459.06	53,317.86
OTHER EXPENSE	4,500.00	4,500.00	4,500.00	2,345.56
TOTAL EXPENDITURES	\$138,493.53	\$133,081.83	\$131,256.71	\$189,903.62
CASH BALANCE AT DECEMBER 31	\$113,047.92	\$95,541.45	\$72,623.28	\$47,879.99
SPECIAL PROJECTS FUND:				
REVENUE				
CHARGES FOR SERVICES	\$300,000.00	\$300,000.00	\$300,000.00	\$296,069.79
FINES AND FORFEITURES	6,750.00	6,750.00	6,750.00	5,770.00
OTHER REVENUE	0.00	0.00	0.00	4,548.18
TOTAL REVENUE	\$306,750.00	\$306,750.00	\$306,750.00	\$306,387.97
EXPENDITURES				
SALARIES	\$221,179.33	\$216,842.48	\$210,526.68	\$202,064.77
BENEFITS	96,574.36	90,404.87	89,359.61	85,326.07
CONTRACT SERVICES	55,996.98	54,899.00	53,300.00	51,035.26
CAPITAL OUTLAY	4,590.00	4,500.00	4,500.00	112,013.88
OTHER EXPENSE	12,136.83	11,898.85	11,522.28	4,089.50
TOTAL EXPENDITURES	\$390,477.50	\$378,545.20	\$369,238.57	\$454,529.48
CASH BALANCE AT DECEMBER 31	(\$3,499.94)	\$80,227.56	\$152,022.76	\$214,511.33

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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 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:

All revenue sources collected by the County Probate Court are estimated to remain static for 2024, 2025, and 2026 due to the current economic climate.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5.

Listed on the following page is the financial detail associated with the Probate Court by fund.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$60,000.00	\$60,000.00	\$60,000.00	\$61,485.42
TOTAL REVENUE	\$60,000.00	\$60,000.00	\$60,000.00	\$61,485.42
EXPENDITURES				
SALARIES	\$277,568.70	\$272,274.50	\$264,564.50	\$251,533.42
BENEFITS	135,744.11	126,703.69	118,005.67	93,863.54
SUPPLIES	3,245.94	3,182.30	3,090.00	3,089.61
CONTRACT SERVICES	10,005.41	9,809.23	9,523.52	1,800.32
CAPITAL OUTLAY	8,309.05	8,146.13	25,750.00	7,908.86
OTHER EXPENSE	3,375.30	3,322.25	3,270.25	2,074.84
TOTAL EXPENDITURES	\$438,248.51	\$423,438.09	\$424,203.94	\$360,270.59
INDIGENT GUARDIANSHIP FUND:				
REVENUE				
CHARGES FOR SERVICES	\$8,000.00	\$8,000.00	\$8,000.00	\$7,705.00
TOTAL OPERATING REVENUE	\$8,000.00	\$8,000.00	\$8,000.00	\$7,705.00
EXPENDITURES				
OTHER EXPENSE	\$11,000.00	\$10,000.00	\$10,000.00	\$2,693.00
TOTAL EXPENDITURES	\$11,000.00	\$10,000.00	\$10,000.00	\$2,693.00
TRANSFERS IN	0.00	0.00	0.00	0.00
CASH BALANCE AT DECEMBER 31	\$44,565.42	\$47,565.42	\$49,565.42	\$51,565.42
PROBATE COURT CONDUCT BUSINESS FUND:				
REVENUE				
CHARGES FOR SERVICES	\$250.00	\$250.00	\$250.00	\$234.00
TOTAL REVENUE	\$250.00	\$250.00	\$250.00	\$234.00
EXPENDITURES				
SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
OTHER EXPENSES	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE AT DECEMBER 31	\$10,125.00	\$9,875.00	\$9,625.00	\$9,375.00

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
COURT COMPUTER FUND:				
REVENUE				
CHARGES FOR SERVICES	\$3,750.00	\$3,750.00	\$3,750.00	\$4,048.50
TOTAL REVENUE	\$3,750.00	\$3,750.00	\$3,750.00	\$4,048.50
EXPENDITURES				
SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
CONTRACT SERVICES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE				
AT DECEMBER 31	\$44,664.13	\$40,914.13	\$37,164.13	\$33,414.13
SPECIAL PROJECTS FUND:				
REVENUE				
CHARGES FOR SERVICES	\$30,000.00	\$30,000.00	\$30,000.00	\$30,872.33
OTHER	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$30,000.00	\$30,000.00	\$30,000.00	\$30,872.33
EXPENDITURES				
SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
BENEFITS	0.00	0.00	0.00	0.00
SUPPLIES	0.00	0.00	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00
CONTRACT SERVICES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE				
AT DECEMBER 31	\$160,210.33	\$130,210.33	\$124,575.33	\$94,575.33

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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
- *Reimbursement* from contracts with other townships and cities for services rendered by the prosecutor's office.

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:

All revenue sources collected by the County Prosecutor are estimated to remain static for 2024, 2025, and 2026 due to the economic climate.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5

For the Delinquent Real Estate Tax Collection Fund, expenditure assumptions for increases in salaries, contract services, and other expenses are outlined in Note 5

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

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$0.00	\$0.00	\$0.00	\$0.00
INTERGOVERNMENTAL				
REVENUE	96,116.00	96,116.00	96,116.00	90,409.67
OTHER REVENUE	0.00	0.00	0.00	3,894.62
TOTAL REVENUE	\$96,116.00	\$96,116.00	\$96,116.00	\$94,304.29
EXPENDITURES				
SALARIES	\$727,692.79	\$713,233.51	\$697,166.32	\$666,826.16
BENEFITS	254,284.26	226,733.29	223,817.80	208,483.52
SUPPLIES	6,120.00	6,000.00	6,000.00	5,008.11
CONTRACT SERVICES	5,100.00	5,000.00	5,000.00	4,476.77
CAPITAL OUTLAY	612.00	600.00	600.00	19,745.24
OTHER EXPENSE	40,982.00	40,274.50	39,599.00	30,952.46
TOTAL EXPENDITURES	\$1,034,791.05	\$991,841.30	\$972,183.12	\$935,492.26
DELINQUENT REAL ESTATE TAX COLLECTION FUND:				
REVENUE				
CHARGES FOR SERVICES	\$45,500.00	\$45,500.00	\$45,500.00	\$62,458.62
OTHER REVENUE	455.66	3,788.24	9,718.94	9,399.53
TOTAL REVENUE	\$45,955.66	\$49,288.24	\$55,218.94	\$71,858.15
EXPENDITURES				
SALARIES	\$52,076.99	\$51,055.87	\$49,568.81	\$43,324.42
BENEFITS	8,618.74	8,449.75	545.26	334.60
CONTRACT SERVICES	1,181.93	1,158.75	1,158.75	1,425.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$61,877.66	\$60,644.37	\$51,272.82	\$45,084.02
CASH BALANCE				
AT DECEMBER 31	\$50,231.45	\$58,107.55	\$61,595.55	\$57,649.43
DIVERSION PROGRAM				
REVENUE				
CHARGES FOR SERVICES	\$4,000.00	\$4,000.00	\$4,000.00	\$7,295.02
TOTAL REVENUE	\$4,000.00	\$4,000.00	\$4,000.00	\$7,295.02
EXPENDITURES				
SALARIES	\$6,092.62	\$5,915.17	\$5,742.88	\$7,894.64
BENEFITS	67.02	65.07	63.17	89.42
CONTRACT SERVICES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER EXPENSE	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$6,159.64	\$5,980.23	\$5,806.05	\$7,984.06
CASH BALANCE				
AT DECEMBER 31	\$478.39	\$2,638.03	\$4,618.26	\$6,424.31

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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, updating technology and, 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 2,000 deeds and 2,500 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 charges and collects fees according to 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 \$7 per document filed or recorded as allowed by Section 317.321 of the Ohio Revised Code.

Revenue Assumptions:

All revenue sources collected by the County Recorder are estimated to remain static for 2024, 2025, and 2026 with the exception of the Recorder Equipment Fund.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5.

For the Recorder Equipment Fund, expenditure assumptions were correlated to revenues based on the relationship between the fees charged and the contract services provided.

Listed on the following page is the financial detail associated with the Recorder's Office by fund.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$122,900.00	\$122,900.00	\$122,900.00	\$127,103.13
TOTAL REVENUE	\$122,900.00	\$122,900.00	\$122,900.00	\$127,103.13
EXPENDITURES				
SALARIES	\$202,566.07	\$197,360.22	\$192,294.82	\$184,704.00
BENEFITS	111,314.71	103,381.33	96,114.06	79,595.86
SUPPLIES	3,677.10	3,605.00	3,500.00	1,921.13
CONTRACT SERVICES	3,671.54	3,599.55	3,494.71	3,604.54
CAPITAL OUTLAY	0.00	0.00	4,000.00	0.00
OTHER EXPENSE	3,433.80	3,366.47	3,268.42	2,101.25
TOTAL EXPENDITURES	\$324,663.23	\$311,312.57	\$302,602.01	\$271,926.78
RECORDER EQUIPMENT FUND:				
REVENUE				
CHARGES FOR SERVICES	\$34,698.00	\$34,698.00	\$34,698.00	\$31,339.00
TOTAL REVENUE	\$34,698.00	\$34,698.00	\$34,698.00	\$31,339.00
EXPENDITURES				
CONTRACT SERVICES	\$44,429.55	\$43,558.38	\$42,289.69	\$12,260.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER EXPENSES	1,623.18	1,591.35	1,545.00	856.58
TOTAL EXPENDITURES	\$46,052.73	\$45,149.73	\$43,834.69	\$13,116.58
CASH BALANCE				
AT DECEMBER 31	\$34,731.75	\$46,086.48	\$56,538.21	\$65,674.90

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

COUNTY SHERIFF

The sheriff is considered the chief law enforcement officer of the county. 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, Inmate Commissary, Concealed Handgun, Law Enforcement Assistance, Criminal Justice Levy, 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 (OVI offenses) of the Ohio Revised Code. The Commissary Fund is used purchase supplies, equipment, to provide life skills training and education or, both, for the benefit of persons incarcerated in 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 to pay for costs associated with continuing professional training programs for law enforcement. The expenditures of the Criminal Justice Levy Fund are for operation of the County's criminal justice services. The expenditures of the Jail Operating Levy Fund are for operation of the County Jail.

- *Court and Courthouse*
 - Has charge of county court along with county commission
 - Maintains a secure court system by providing courtroom security
 - Responsibility for security of the court house
- *Jail Operation*
 - Has charge of the county jail
 - Responsible for maintaining safe, effective, and secure County Jail for an average of 118 prisoners a day
 - Confinement of county or municipal prisoners in county jail
- *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, execution and return every summons, order or other process directed to by him by a proper authority of this state or any other state.
 - Handles evictions, repossessions, and seizes and sells property as ordered by the county
- *Communications*
 - Maintains a 24 hour-a-day dispatch center and provides dispatch services for other agencies such as police, fire departments and ambulance services
 - Houses countywide 911 system and countywide records management system.
- *Specialized Programs and Community Involvement*
 - Control crime and traffic with specialized traffic enforcement programs and drug and alcohol awareness programs
 - Administers DARE program in schools
 - Provides A.L.I.C.E. training to schools and businesses within the county
 - Member of METRICH (10 county drug task force)
 - K-9 units
 - Special Response Team (S.R.T.)

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.

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

SHERIFF'S OFFICE, continued

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)

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.

Criminal Justice Levy Fund

Property Tax Revenue from the 5 year county-wide property tax levy passed by the voters that commenced in calendar year 2011 and is used for the purposes of supporting the County's criminal justice services. This property tax levy for 2.75 mills was recently renewed for 2020 during the November 2019 election results. It is projected to be on the general election ballot in November 2024.

Revenue Assumptions:

All revenue sources collected by the County Sheriff are estimated to remain static for 2024, 2025, and 2026 due to the current economic climate.

Expenditure Assumptions:

Expenditures forecasted for the Countywide Law Enforcement Records Management System Fund are based on estimates for the records management system that is utilized by various police and fire subdivisions within the County. Contract Services to support the record management system, which is a shared cost between the various police and fire subdivisions within the County.

Beginning in 2011 road patrol expenditures began being paid from the Criminal Justice Levy Fund rather than the General Fund in accordance with the terms of the levy and Ohio law.

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5 and generally reflect a 3 percent annual inflationary increase unless otherwise noted.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

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

Salaries for the Jail Operating Levy Fund and Criminal Justice Services Levy Fund are governed by a labor agreement. This agreement, which was in effect for the years 2021 through 2023 and as of May 17, 2024 is currently in negotiations for the new agreement effective January 1, 2024. Until such time, salaries estimated for 2024 through 2026 are based on a 3 percent annual inflationary increase. Salaries will be updated once wage agreement is approved between management and the Union.

Starting in 2015 contract repairs for the Jail Operating Levy Fund were moved from the Contract Repair expenditure line item and split two ways. First, any major repair or project requests for the County Jail has been shifted to the new Capital Projects Fund under the Sheriff Maintenance expenditure line item. These items will be handled outside of the Jail Operating Levy fund whereas, the source of money to be used to acquire, construct, or improve fixed assets, such as county building maintenance, purchase of motor vehicles and upgrading technology will be handled, by Resolution of the Board of Commissioners on April 29, 2014, through the County General Fund moving forward, unless modified by the Board of Commissioners. Beginning in 2018 contract repairs were included in the Jail Operation Levy Fund. 2024 through 2026 contract repairs for the Jail Operation Levy have been forecasted in their budget.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$80,000.00	\$80,000.00	\$80,000.00	\$78,902.82
INTERGOVERNMENTAL				
REVENUE	0.00	0.00	0.00	0.00
OTHER REVENUE	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$80,000.00	\$80,000.00	\$80,000.00	\$78,902.82
EXPENDITURES				
SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
BENEFITS	0.00	0.00	0.00	0.00
SUPPLIES	0.00	0.00	0.00	0.00
CONTRACT SERVICES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
OTHER EXPENSE	0.00	50.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$50.00	\$0.00	\$0.00
DRUG LAW				
ENFORCEMENT FUND:				
REVENUE				
FINES AND FORFEITURES	\$7,552.47	\$7,552.47	\$7,552.47	\$2,550.00
TOTAL REVENUE	\$7,552.47	\$7,552.47	\$7,552.47	\$2,550.00
EXPENDITURES				
CONTRACT SERVICES	\$6,189.71	\$6,068.35	\$5,891.60	\$4,158.02
CAPITAL OUTLAY	17,383.14	17,042.30	16,545.92	15,934.46
OTHER EXPENSES	1,365.46	1,338.69	1,299.70	1,261.84
TRANSFER-OUT	0.00	0.00	0.00	48,809.60
TOTAL EXPENDITURES	\$24,938.32	\$24,449.34	\$23,737.22	\$70,163.92
CASH BALANCE				
AT DECEMBER 31	\$14,281.73	\$31,667.58	\$48,564.45	\$64,749.20

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026	2025	2024	2023
COMMISSARY FUND:	Forecasted	Forecasted	Forecasted	Actual
REVENUE				
CHARGES FOR SERVICES	\$111,962.66	\$111,962.66	\$111,962.66	\$147,670.25
OTHER REVENUE				
TOTAL REVENUE				
EXPENDITURES				
SUPPLIES	\$151,600.59	\$148,628.03	\$119,429.50	\$144,299.06
CONTRACT SERVICES	0.00	0.00	0.00	44,795.00
CAPITAL OUTLAY	10,160.57	9,961.35	37,349.65	9,671.21
TOTAL EXPENDITURES	\$161,761.17	\$158,589.38	\$156,778.15	\$198,945.27
CASH BALANCE				
AT DECEMBER 31	\$598,347.68	\$608,146.18	\$614,772.90	\$619,588.39
CONCEALED HANDGUN FUND:				
REVENUE				
LICENSES AND PERMITS	\$18,000.00	\$18,000.00	\$18,000.00	\$14,787.00
TOTAL REVENUE				
EXPENDITURES				
SUPPLIES	\$1,688.76	\$1,655.64	\$1,607.42	\$0.00
CONTRACT SERVICES	17,320.38	16,980.77	16,486.18	6,393.00
CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$19,009.14	\$18,636.41	\$18,093.60	\$6,393.00
CASH BALANCE				
AT DECEMBER 31	\$195,339.56	\$196,348.69	\$197,026.50	\$197,120.10
LAW ENFORCEMENT ASSISTANCE FUND:				
REVENUE				
OTHER REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUE	\$0.00	\$0.00	\$0.00	\$0.00
EXPENDITURES				
CONTRACT SERVICES	\$0.00	\$0.00	\$0.00	\$15,000.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$15,000.00
CASH BALANCE				
AT DECEMBER 31	\$24,655.16	\$24,655.16	\$24,655.16	\$39,655.16

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026	2025	2024	2023
	Forecasted	Forecasted	Forecasted	Actual
JAIL OPERATING LEVY FUND:				
REVENUE				
SALES TAX REVENUE	\$2,520,000.00	\$2,520,000.00	\$2,520,000.00	\$2,575,626.38
CHARGES FOR SERVICES	20,000.00	20,000.00	20,000.00	67,240.00
OTHER REVENUE	142,639.53	142,639.53	142,639.53	114,302.04
TOTAL OPERATING REVENUE	\$2,682,639.53	\$2,682,639.53	\$2,682,639.53	\$2,757,168.42
EXPENDITURES				
SALARIES	\$2,218,722.39	\$2,154,099.41	\$2,091,358.65	\$1,795,978.86
BENEFITS	749,048.64	703,639.89	661,698.44	625,667.23
SUPPLIES	53,960.90	52,902.84	51,361.98	45,182.10
CONTRACT SERVICES/REPAIRS	1,177,583.07	1,154,493.21	1,120,867.19	965,353.66
CAPITAL OUTLAY	10,000.00	10,000.00	25,000.00	31,903.22
OTHER EXPENSE	3,874.20	3,798.24	3,687.61	1,253.20
TOTAL OPERATING EXPENDITURES	\$2,791,219.16	2,765,348.18	2,541,576.68	2,518,739.26
ADVANCES OUT	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$2,791,219.16	2,765,348.18	\$2,541,576.68	\$2,518,739.26
DEFICIT CASH BALANCE				
AT DECEMBER 31 before transfers	(\$2,099,773.34)	(\$879,223.67)	\$207,070.38	\$578,404.72
TRANSFERS IN	\$1,610,000.00	\$310,000.00	\$310,000.00	\$900,000.00
TOTAL TRANSFERS	\$1,610,000.00	\$310,000.00	\$310,000.00	\$900,000.00
CASH BALANCE				
AT DECEMBER 31 after transfers	(\$489,773.34)	(\$569,223.67)	\$517,070.38	\$1,478,404.72
ENFORCEMENT AND EDUCATION FUND:				
REVENUE				
FINES AND FORFEITURES	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
TOTAL REVENUE	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
EXPENDITURES				
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00
CASH BALANCE				
AT DECEMBER 31	\$40,859.34	\$39,859.34	\$38,859.34	\$37,859.34

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
COUNTY WIDE LAW ENFORCEMENT RECORDS MANAGEMENT SYSTEM FUND:				
REVENUE				
CHARGES FOR SERVICES	\$94,127.08	\$94,127.08	\$94,127.08	\$94,122.80
TOTAL REVENUE	\$94,127.08	\$94,127.08	\$94,127.08	\$94,122.80
EXPENDITURES				
CONTRACT SERVICES	\$88,352.78	\$86,620.37	\$84,097.45	\$77,054.71
CAPITAL OUTLAY	45,033.42	44,150.41	42,864.48	11,698.00
TOTAL EXPENDITURES	\$133,386.20	\$130,770.79	\$126,961.93	\$88,752.71
CASH BALANCE AT DECEMBER 31	(\$9,930.05)	\$29,329.07	\$65,972.78	\$98,807.63
CRIMINAL JUSTICE LEVY FUND:				
REVENUE				
PROPERTY TAX REVENUE	\$1,938,500.00	\$1,938,500.00	\$1,938,500.00	\$1,937,182.10
INTERGOVERNMENTAL REVENUE	253,034.58	253,034.58	253,034.58	253,035.41
OTHER REVENUE	7,000.00	8,000.00	8,000.00	22,719.42
TOTAL OPERATING REVENUE	\$2,198,534.58	\$2,199,534.58	\$2,199,534.58	\$2,212,936.93
EXPENDITURES				
SALARIES	\$2,387,823.45	\$2,319,250.16	\$2,252,657.22	\$1,919,879.72
BENEFITS	921,207.50	862,038.37	807,544.29	711,453.33
SUPPLIES*	130,573.69	128,013.43	124,284.88	113,367.67
CONTRACT SERVICES	182,192.11	178,619.72	173,417.20	151,562.47
CAPITAL OUTLAY	115,751.63	113,481.99	110,176.69	68,264.86
OTHER EXPENSE*	44,345.71	43,549.07	42,706.22	40,422.80
TOTAL EXPENDITURES	3,781,894.10	3,644,952.73	3,510,786.50	3,004,951.05
DEFICIT CASH BALANCE AT DECEMBER 31 before transfers	(\$1,724,854.95)	(\$1,386,495.44)	(\$1,186,077.29)	(\$529,825.37)
TRANSFERS IN	\$1,515,000.00	\$1,245,000.00	\$1,245,000.00	\$655,000.00
CASH BALANCE AT DECEMBER 31 after transfers	(\$209,854.95)	(\$141,495.44)	\$58,922.71	\$125,174.63

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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, the Prepayment Interest Special Revenue Funds, and the Tax Certificate Administration 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 delinquent real property assessments. The expenditures of the Prepayment Interest Fund are restricted by Section 321.45 of the Ohio Revised Code and are primarily used for administering the tax prepayment program. The expenditures of the Tax Certificate Administration Fund are primarily used for the sale of tax certificates.

- 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 Investment Officer that oversees the county's investment program, including the compilation of financial data and forecasting along with ensuring that all county investments are made in accordance with Ohio law
- Reconciles daily and monthly statements of deposits between County Treasury, County Auditor, and the County's financial institution

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.

Tax Certificate Administration Fund

Charges for Services

- *Sale of Tax Certificate fees* pursuant to Ohio Revised Code Section 5721.33.

Revenue Assumptions:

Treasurer Fees in the General Fund and will remain static in 2025 and 2026. Revenues for the Delinquent Real Estate Tax Collection Fund were based on average revenues received in previous years. Revenues for the Prepayment Interest Fund were estimated based on flattening interest rates. Revenue for the Tax Certificate Administration Fund has been reduced in previous due to reduction in anticipated fees for tax certificate purchases.

Expenditure Assumptions:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5 and reflect a 2 percent annual inflationary increase.

For the Delinquent Real Estate Tax Collection Fund, expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5 and reflect a 3 percent annual inflationary increase.

It should be noted that expenditure allocations previously made by the County Treasurer to the Prepayment Interest Fund for costs associated with the operation of the County Treasurer's Office have been reallocated to the General Fund due to diminishing interest revenues in the Prepayment Interest Fund.

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
REVENUE				
CHARGES FOR SERVICES	\$150,344.00	\$150,344.00	\$150,344.00	\$198,144.37
TOTAL REVENUE	\$150,344.00	\$150,344.00	\$150,344.00	\$198,144.37
EXPENDITURES				
SALARIES	\$177,033.15	\$173,708.88	\$169,363.91	\$138,209.60
BENEFITS	81,738.75	76,421.33	71,368.38	60,426.78
SUPPLIES	4,875.05	4,4779.46	4,640.25	3,947.45
EQUIPMENT	7,342.93	7,198.95	6,989.27	6,487.42
CONTRACT SERVICES	6,477.91	6,350.89	6,165.91	2,080.28
OTHER EXPENSE	3,584.25	3,513.97	3,411.62	1,934.18
TOTAL EXPENDITURES	\$281,052.04	\$271,973.47	\$261,939.34	\$213,085.71
DELINQUENT REAL ESTATE TAX COLLECTION FUND:				
REVENUE				
CHARGES FOR SERVICES	\$114,356.38	\$114,356.38	\$114,356.38	\$132,596.62
OTHER REVENUE	24,455.67	27,788.23	33,718.94	15,912.68
TOTAL REVENUE	\$138,812.05	\$142,144.61	\$148,075.32	\$148,509.30
EXPENDITURES				
SALARIES	\$53,985.59	\$52,927.04	\$51,385.48	\$25,660.14
BENEFITS	22,780.33	21,012.27	19,643.25	13,674.23
SUPPLIES	2,437.52	2,389.72	2,320.12	2,252.54
CONTRACT SERVICES	13,876.73	13,604.64	13,208.39	2,888.59
CAPITAL OUTLAY	6,524.54	6,396.61	6,210.30	4,756.60
OTHER EXPENSE	1,983.65	1,944.75	1,888.11	1,959.61
LAND BANK	83,632.20	81,992.36	79,604.23	23,496.59
TOTAL EXPENDITURES	\$185,220.56	\$180,267.40	\$174,259.88	\$74,688.30
CASH BALANCE AT DECEMBER 31	\$69,106.23	\$115,514.74	\$153,637.53	\$179,822.09

Crawford County, Ohio (AS OF 6/30/24)*Summaries by Department**For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026*

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
PREPAYMENT INTEREST FUND:				
REVENUE				
INTEREST	\$2,000.00	\$2,000.00	\$2,000.00	\$14,075.77
OTHER REVENUE	0.00	0.00	0.00	0.00
TOTAL REVENUE	\$2,000.00	\$2,000.00	\$2,000.00	\$14,075.77
EXPENDITURES				
SALARIES	\$0.00	\$0.00	\$0.00	\$0.00
BENEFITS	0.00	0.00	0.00	0.00
SUPPLIES	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0.00	0.00	0.00	793.42
OTHER EXPENSE	0.00	0.00	0.00	0.00
	\$0.00	\$0.00	\$0.00	\$793.42
CASH BALANCE AT DECEMBER 31	\$39,081.85	\$37,081.85	\$35,081.85	\$33,081.85
	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
TAX CERTIFICATE ADMINISTRATION FUND:				
REVENUE				
CHARGES FOR SERVICES	\$2,500.00	\$2,500.00	\$2,500.00	\$400.00
TOTAL REVENUE	\$2,500.00	\$2,500.00	\$2,500.00	\$400.00
EXPENDITURES				
SUPPLIES	\$2,343.32	\$2,297.38	\$2,252.33	\$2,208.17
CONTRACT SERVICES	4,686.64	4,594.74	4,504.65	574.00
EQUIPMENT	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	\$7,029.96	\$6,892.12	\$6,756.98	\$2,782.17
CASH BALANCE AT DECEMBER 31	(\$6,817.90)	(\$2,287.94)	\$2,104.18	\$6,361.16

Crawford County, Ohio (AS OF 6/30/24)

Summaries by Department

For the Actual Year Ended December 31, 2023 and Forecasted Years ending 2024, 2025 and 2026

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, which is \$1,073,827,650 for Tax year 2022/Calendar Year 2023. This figure is also forecasted for 2024 until updated valuations of County property are received.

- 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:

All expenditure assumptions for increases in salaries, supplies, contract services, and other expenses are outlined in Note 5 and reflect a 5 percent annual inflationary increase.

It should be noted that Grave Markers and Memorial Day Expenses are excluded from the five-tenths of a mill annual budget according to Ohio Revised Codes 307.66 and 5901.34, respectively. For the forecasted period 2024-2026 the annual amount of these two expenditure line items collectively is \$43,000.

Listed below is the financial activity associated with the Veteran Service's Department.

	2026 Forecasted	2025 Forecasted	2024 Forecasted	2023 Actual
GENERAL FUND:				
EXPENDITURES				
<i>VETERANS SERVICES COMMISSION:</i>				
SALARIES	\$92,771.00	\$92,050.00	\$81,000.00	\$53,808.69
BENEFITS	15,353.60	15,234.28	13,405.50	8,749.70
SUPPLIES	3,500.00	3,500.00	3,500.00	3,157.86
CONTRACT SERVICES	53,000.00	53,000.00	53,000.00	50,018.12
CAPITAL OUTLAY	10,000.00	10,000.00	10,000.00	87,569.75
OTHER EXPENSE	100,000.00	100,000.00	100,000.00	51,926.18
<i>TOTAL VETERANS SERVICES COMMISSION</i>	<i>\$274,624.60</i>	<i>\$273,784.28</i>	<i>\$260,905.50</i>	<i>\$255,230.30</i>
<i>VETERANS SERVICES:</i>				
SALARIES	\$273,156.00	\$267,800.00	\$260,000.00	\$222,054.56
BENEFITS	55,971.57	54,106.59	51,926.08	44,427.05
OTHER EXPENSE	48,000.00	48,000.00	48,000.00	33,641.20
<i>TOTAL VETERANS SERVICES</i>	<i>\$377,127.57</i>	<i>\$369,906.59</i>	<i>\$359,926.08</i>	<i>\$300,122.81</i>
TOTAL EXPENDITURES	\$651,752.18	\$643,690.86	\$620,831.58	\$555,353.11