

2012 TAX BUDGET FOR
THE GENERAL FUND OF
ALLEN COUNTY, OHIO

AND

RELATED DEPARTMENTS THAT RECEIVE TAX LEVY REVENUE
INCLUDING CHILDREN'S SERVICES, ALLEN COUNTY MR/DD,
COMMUNITY MENTAL HEALTH AND JOHNNY APPLESEED PARK
FOR THE PERIOD JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

BUDGET HEARING AND ADOPTION DATES:

AVAILABLE TO PUBLIC JULY 5, 2011

PUBLIC HEARING JULY 14, 2011

PLANNED ADOPTION JULY 15, 2011



ALLEN COUNTY AUDITOR
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Jane A. Wright, Chief Deputy Auditor

RE: Adoption of the 2012 Tax Budget

Dear Commissioners:

Enclosed are the budgetary forms that I prepared for your review and subsequent approval. This is the document to use for the budget hearing on July 14, 2011, and adopt as your tax budget on July 15, 2011 for the fiscal year January 1, 2012 to December 31, 2012 (FY2012), subject to your review and subsequent changes.

This budget document includes all the funds that receive tax revenue from operating or other levies and includes the General Fund, Park District, Community Mental Health Fund, Allen County Board of DD, DD Permanent Improvement Fund and the Children Service Fund.

The budget document includes actual 2010, 2009, and 2008 revenues and expenditures, while the 2011 includes the first 6 months actual transactions and the last six months estimated transactions. 2012 includes the revenues and expenditures that are estimated based upon information from the department heads. Ending fund balances will be estimated based upon the estimated revenues and expenditures.

The preliminary budget is required to be available for public inspection in the office of the chief fiscal officer ten days before the adoption of the budget. It is available for inspection in my office starting July 5, 2011.

You will need to include a cover page for the necessary resolution that you formally adopt on Friday, July 15, 2011.

If you have any questions or need additional information, please let me know.

Sincerely,

A handwritten signature in cursive script that reads "Rhonda Eddy-Stienecker".

Rhonda Eddy-Stienecker
Allen County Auditor

**ALLEN COUNTY
2012 BUDGETARY ESTIMATES
COUNTY WIDE TAX LEVY RATES**

FUND	JURISDICTION	LEVY FULL RATE MILLAGE	2012 ESTIMATED TAX REVENUE	DATE OF	TERM OF
				LEVY <i>BEG</i> TAX YR	LEVY <i>END</i> TAX YR
1001	Allen County	1.65 inside mills	\$3,037,441		
	Allen County Debt Service	0.75 inside mills	\$1,380,655		
2019	Children's Services	.75 outside mills	\$1,380,611	5/4/2010 2010	5 Years 2014
		.50 outside mills	\$854,596	5/2/2006 2006	5 Years 2010
2018	Board of Developmental Disabilities	3.45 outside mills	\$5,136,305	5/7/2002 2002	Continuous Never
4018	ACBDD, Permanent Improvement	.30 outside mills	\$446,635	5/6/2003 2003	Continuous Never
8009	Community Mental Health Recovery	.50 outside mills	\$1,486,645	5/3/2005 2005	10 Years 2014
8850	Johnny Appleseed Metro Park	.75 outside mills	\$1,116,860	5/6/2003 2003	10 Years 2012

Allen County Valuations for Tax Year 2010 (Payable in 2011)

Agriculture & Residential	1,315,639,400
Commercial & Industrial	439,667,980
Utility Real	837,700
Utility Personal	84,727,970
TOTAL VALUATIONS	1,840,873,050

ALLEN COUNTY, OHIO
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
GENERAL FUND (FUND 1001)

	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:			
Taxes & Payments from the State			
County sales tax	13,517,537	12,520,529	13,351,086
Real estate taxes	2,546,129	2,483,696	2,533,463
Personal property taxes	54,083	15,412	348,502
Personal property taxes Reimbursement	580,425	601,669	431,501
House trailer tax	6,923	9,190	7,675
Property Tax Reimbursements from the State	353,326	346,442	340,068
Property transfer tax and conveyance fees	373,047	372,633	457,936
Local Government	1,631,766	1,626,638	1,873,034
<i>Total Taxes & Payments from the State</i>	<u>19,063,235</u>	<u>17,976,210</u>	<u>19,343,264</u>
Other revenues:			
Fines & Forfeitures	183,377	180,919	201,924
Charges for Services	3,220,612	3,267,887	3,181,077
Licenses	5,807	6,632	7,094
Interest	842,650	1,381,379	2,268,559
Rent of county buildings	774,255	826,507	742,914
Miscellaneous and reimbursements	460,204	382,813	314,372
<i>Total Other Revenues</i>	<u>5,486,905</u>	<u>6,046,137</u>	<u>6,715,941</u>
Total General Fund Revenue	<u>24,550,139</u>	<u>24,022,347</u>	<u>26,059,204</u>
Expenditures:			
Personal Services			
Salaries	12,289,884	12,423,958	13,660,770
Insurance	2,514,641	2,547,177	2,758,696
Public employees retirement (PERS)	1,824,792	1,836,643	2,026,839
Medicare	151,034	150,431	166,785
Unemployment	18,259	46,707	3,419
<i>Total Personal Services</i>	<u>16,798,609</u>	<u>17,004,917</u>	<u>18,616,510</u>
Services			
Services	1,887,217	1,833,250	2,375,389
Utilities	925,401	1,088,154	1,366,225
Grants	579,550	459,006	975,573
Indigent Defense	791,967	832,596	788,799
Insurance	733,344	763,311	704,653
<i>Total Services</i>	<u>4,917,480</u>	<u>4,976,318</u>	<u>6,210,639</u>
Other Expenditures			
Materials and supplies	1,244,052	1,209,726	1,440,214
Equipment	89,109	40,918	149,255
Other miscellaneous	94,239	33,877	96,579
<i>Total Other Expenditures</i>	<u>1,427,399</u>	<u>1,284,521</u>	<u>1,686,048</u>
Total General Fund Expenditures	<u>23,143,488</u>	<u>23,265,756</u>	<u>26,513,197</u>
Excess of Revenues over (under) Expenditures	1,406,651	756,591	(453,993)
Other financing sources (uses):			
Sale of fixed assets	21	117,810	238,818
Other financing uses	236,471	356,593	608,636
Transfer in	250,000	414,359	-
Transfer out	(1,207,762)	(779,182)	(1,149,482)
Advance in	29,754	77,552	83,199
Advance out	(101,540)	-	(215,300)
<i>Total other financing sources (uses)</i>	<u>(793,055)</u>	<u>187,132</u>	<u>(434,129)</u>
Excess of Revenues over/(under) Expenditures	<u>613,596</u>	<u>943,723</u>	<u>(888,122)</u>
Beginning fund balance, January 1	3,501,111	2,557,388	3,445,509
Ending fund balance, December 31	4,114,707	3,501,111	2,557,387
Outstanding encumbrances	(116,006)	(106,491)	(126,620)
Unencumbered fund balance, December 31	<u>\$3,998,702</u>	<u>\$3,394,620</u>	<u>\$2,430,767</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2011 & 2012 BUDGET
GENERAL FUND (FUND 1001)**

2011	<i>2011 Budget</i>	<i>Actual 1/1/11-6/30/11</i>	<i>Estimate 7/1-12/31/11</i>	<i>Projected @ 12/31/2011</i>
Fund Balance, January 1, 2011	\$4,114,707	\$4,114,707	\$3,591,546	\$4,114,707
2011 Revenues	23,871,352	12,670,477	11,038,297	\$23,708,774
2011 Expenditures	25,840,466	13,193,638	12,330,090	\$25,523,728
Projected Bal., December 31, 2011	<u>\$2,145,593</u>	<u>\$3,591,546</u>	<u>\$2,299,753</u>	<u>\$2,299,753</u>

Cash fund balance at June 30, 2011 **\$3,591,546**

2012	<i>Projected</i>
Fund Balance, January 1, 2012	\$2,299,753
2012 Revenues	22,960,764
2012 Expenditures	27,090,610
Projected Bal., December 31, 2012	<u>(\$1,830,093)</u>

2012 Budget Notes

Revenue Estimates provided by Rhonda Eddy-Stienecker, Auditor

Revenue decreased by \$748,009 due to elimination of Personal Property Tax Reimbursements and reduction of Local Government Funds from the state; reduction in interest income, and reduction of rental income

Expenses Estimates provided by Becky Saine, County Administrator

Expenses increased by 1,566,881. The 2012 expenditure is the total amount submitted by the general fund departments.

ALLEN COUNTY, OHIO
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
CHILDRENS SERVICES (FUND 2019)

	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:			
Property Taxes			
Real estate taxes	1,410,569	1,495,549	1,576,479
Personal property taxes	479,409	464,669	589,861
House trailer tax	3,884	5,503	5,811
Property Tax Reimbursements	181,324	91,119	300
<i>Total Property Taxes</i>	<u>2,075,186</u>	<u>2,056,840</u>	<u>2,172,452</u>
Other revenues:			
Charges for Services	122,701	150,912	99,623
Miscellaneous and reimbursements	114,103	172,371	164,151
State and federal grants	3,889,155	3,321,652	3,833,231
<i>Total Other Revenues</i>	<u>4,125,960</u>	<u>3,644,935</u>	<u>4,097,005</u>
Total fund revenue	<u>6,201,145</u>	<u>5,701,775</u>	<u>6,269,457</u>
Expenditures:			
Personal Services			
Salaries	2,595,121	2,646,689	2,612,440
Insurance	541,279	543,495	464,067
Public employees retirement (PERS)	365,183	371,309	354,394
Medicare	33,359	34,257	32,961
Unemployment	2,976	3,812	-
<i>Total Personal Services</i>	<u>3,537,917</u>	<u>3,599,562</u>	<u>3,463,862</u>
Supplies & Services			
Materials and supplies	119,381	88,305	118,167
Contract Services	2,128,822	2,564,424	2,971,131
<i>Total Supplies & Services</i>	<u>2,248,203</u>	<u>2,652,729</u>	<u>3,089,298</u>
Capital Outlay			
Renovations	-	-	31,006
Equipment	28,497	6,272	39,326
<i>Total Capital Outlay</i>	<u>28,497</u>	<u>6,272</u>	<u>70,332</u>
Total expenditures	<u>5,814,616</u>	<u>6,258,563</u>	<u>6,623,492</u>
Excess of revenues less expenditures	386,529	(556,788)	(354,035)
Beginning fund balance, January 1	2,348,446	2,905,234	3,259,269
Ending fund balance, December 31	2,734,975	2,348,446	2,905,234
Outstanding encumbrances	0	(22,503)	0
Unencumbered fund balance, December 31	<u>\$2,734,975</u>	<u>\$2,325,943</u>	<u>\$2,905,234</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2011 & 2012 BUDGET
CHILDRENS SERVICES (FUND 2019)**

2011	<i>2011 Budget</i>	<i>Actual 1/1/11-6/30/11</i>	<i>Estimate 7/1-12/31/11</i>	<i>Projected @ 12/31/2011</i>
Fund Balance, January 1, 2011	\$2,734,975	\$2,734,975	\$2,474,522	\$2,734,975
2011 Estimated Revenues	6,466,200	2,781,827	3,071,445	\$5,853,272
2011 Estimated Expenditures	6,499,100	3,042,280	3,412,028	\$6,454,308
Projected Bal., December 31, 2011	<u>\$2,702,075</u>	<u>\$2,474,522</u>	<u>\$2,133,939</u>	<u>\$2,133,939</u>

Cash fund balance at June 30, 2011 **\$2,474,522**

2012	<i>Projected</i>
Fund Balance, January 1, 2012	\$2,133,939
2012 Revenues	5,560,609
2012 Expenditures	6,499,100
Projected Bal., December 31, 2012	<u>\$1,195,448</u>

2012 Budget Notes

Children Services requested that I use the 2010 budget amounts for 2011. I reduced the projected 2011 revenue by 5% to reflect state funding cuts and kept the 2011 expenditures the same as 2010.

ALLEN COUNTY, OHIO
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
DEVELOPMENTAL DISABILITIES (FUND 2018)

	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:			
Property Taxes			
Real estate taxes	4,073,175	4,345,828	4,332,469
Personal property taxes	1,589,769	1,265,334	1,607,394
House trailer tax	11,967	16,050	16,934
Property Tax Reimbursements	579,228	577,342	562,634
<i>Total Property Taxes</i>	<u>6,254,137</u>	<u>6,204,554</u>	<u>6,519,432</u>
Other Revenues:			
Charges for Services	725,336	629,370	571,986
Miscellaneous and reimbursements	392,446	411,990	377,955
Other receipts	325,796	275,408	255,440
Tax Equity - State Grant	412,575	412,575	417,529
Intergovernmental	6,060,289	6,255,717	3,653,814
<i>Total Other Revenues</i>	<u>7,916,442</u>	<u>7,985,059</u>	<u>5,276,724</u>
Total fund revenue	<u>14,170,579</u>	<u>14,189,613</u>	<u>11,796,156</u>
Expenditures:			
Personal Services			
Salaries	7,434,785	7,219,496	7,030,634
Insurance	1,874,848	1,961,356	2,028,854
Public employees and teachers retire (PERS and STRS)	1,083,411	1,045,601	1,024,082
Medicare	93,688	90,846	87,934
Unemployment	13,128.98	20,943.26	8,720
Other benefits	26,180	22,792	30,235
<i>Total Personal Services</i>	<u>10,526,042</u>	<u>10,361,034</u>	<u>10,210,459</u>
Other Expenditures			
Supplies and materials	438,734	389,642	484,304
Services	2,099,890	1,761,233	1,393,666
Equipment	1,219	8,098	6,924
<i>Total Other Expenditures</i>	<u>2,539,843</u>	<u>2,158,973</u>	<u>1,884,894</u>
Total Expenditures	<u>13,065,885</u>	<u>12,520,007</u>	<u>12,095,353</u>
Excess of revenues less expenditures	1,104,694	1,669,607	(299,197)
Other financing uses:			
Bond and note proceeds			
Transfer in	4,623	129,389	129,645
Transfer out	(66,000)	(73,890)	(49,765)
Advance in	116,610	14,430	5,845
Advance out	(10,000)	(141,838)	(26,167)
Total other financing uses	<u>45,233</u>	<u>(71,909)</u>	<u>59,558</u>
Excess of revenues over (under) expenditures	1,149,927	1,597,697	(239,639)
Beginning fund balance, January 1	8,618,279	7,020,582	7,260,222
Ending fund balance, December 31	9,768,206	8,618,279	7,020,583
Outstanding encumbrances	-	-	-
Unencumbered fund balance, December 31	<u>\$9,768,206</u>	<u>\$8,618,279</u>	<u>\$7,020,583</u>

Note: The carryover balance increase from 2008 to 2010 is a result of stimulus funds received allowing less expenses coming from general operations, and monies set aside for vacation and sick time payouts and a "rainy day" reserve fund.

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2011 & 2012 BUDGET
ACBDD (FUND 2018)**

Operating Revenue and Expenses with Reserves & Liabilities

2011	2011 <i>Budget</i>	<i>Actual</i> 1/1/11-6/30/11	<i>Estimate</i> 7/1-12/31/11	<i>Projected @</i> 12/31/2011
Fund Balance, January 1, 2011	\$9,768,207	\$9,768,207	\$9,914,050	\$9,768,207
2011 Revenues	14,176,386	6,841,588	7,334,798	\$14,176,386
2011 Expenditures	13,976,048	6,695,745	7,280,303	\$13,976,048
2011 Reserve Fund	6,945,582		6,945,582	\$6,945,582
2011 Vacation/Severance Liabilities	500,000		500,000	\$500,000
Projected Bal., December 31, 2011	<u>\$2,522,963</u>	<u>\$9,914,050</u>	<u>\$2,522,963</u>	<u>\$2,522,963</u>

Cash fund balance at June 30, 2011 **\$9,914,050**

12/31/11 Estimated Balance with Reserves & Liabilities \$9,968,545

2012

Projected

Fund Balance, January 1, 2012	\$9,968,545
2012 Revenues	11,959,331
2012 Expenditures:	
Administration - DD	1,180,560
Plant Maintenance - DD	725,480
Total Children's Services	2,623,983
Total Adult Services	5,473,270
Transportation	1,799,658
Cafeteria	154,819
Community Support Services	2,340,312
Help Me Grow Project	656,296
2012 Total Expenditures	14,954,378
2012 Reserve Fund	-
2012 Vacation/Severance Liabilities	-
Projected Bal., December 31, 2012	<u>\$6,973,498</u>

2012 Budget Notes

Estimates provided by Allen County Board of Developmental Disabilities

ALLEN COUNTY, OHIO
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
BOARD OF DEVELOPMENTAL DISABILITIES
PERMANENT IMPROVEMENT (FUND 4018)

	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:			
Property Taxes			
Real estate taxes	\$354,739	\$378,218	\$376,921
Personal property taxes	138,241	108,673	139,773
House trailer tax	1,041	1,396	1,473
Property Tax Reimbursements	50,368	50,204	48,925
<i>Total Property Taxes</i>	<u>544,389</u>	<u>538,491</u>	<u>567,092</u>
Other revenues:			
Other receipts	15,731	22,782	14,067
Federal grants	-	-	-
<i>Total other revenues</i>	<u>15,731</u>	<u>22,782</u>	<u>14,067</u>
Total Fund Revenue	<u>560,119</u>	<u>561,273</u>	<u>581,160</u>
Expenditures:			
Services	1,835	557	4,656
Equipment	236,187	404,120	406,628
<i>Total expenditures</i>	<u>238,023</u>	<u>404,676</u>	<u>411,284</u>
Excess of revenues less expenditures	322,097	156,597	169,876
Beginning fund balance, January 1	2,285,067	2,128,472	1,958,596
Ending fund balance, December 31	2,607,164	2,285,069	2,128,472
Outstanding encumbrances		(2,703)	(190,988)
Unencumbered fund balance, December 31	<u>2,607,164</u>	<u>2,282,366</u>	<u>1,937,484</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2011 & 2012 BUDGET
ACBDD PI (FUND 4018)**

2011	<i>2011 Budget</i>	<i>Actual 1/1/11-6/30/11</i>	<i>Estimate 7/1-12/31/11</i>	<i>Projected @ 12/31/2011</i>
Fund Balance, January 1, 2011	\$2,607,163	\$2,607,163	\$2,748,344	\$2,607,163
2011 Revenues	537,935	254,943	282,992	\$537,935
2011 Expenditures	678,700	113,763	564,937	\$678,700
Projected Bal., December 31, 2011	<u>\$2,466,398</u>	<u>\$2,748,344</u>	<u>\$2,466,399</u>	<u>\$2,466,399</u>

Cash fund balance at June 30, 2011 **\$2,748,344**

2012	<i>Projected</i>
Fund Balance, January 1, 2012	\$2,466,399
2012 Revenues	467,113
2012 Expenditures	683,158
Projected Bal., December 31, 2012	<u>\$2,250,354</u>

2012 Budget Notes

Estimates provided by Allen County Board of Developmental Disabilities

ALLEN COUNTY, OHIO
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
COMMUNITY MENTAL HEALTH FUND (FUND 8009)

	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:			
Property Taxes			
Real estate taxes	\$1,220,681	\$1,206,299	\$1,204,577
Personal property taxes	272,001	265,949	317,081
House trailer tax	3,227	3,880	4,221
Property Tax Reimbursements	170,430	168,982	178,850
<i>Total Property Taxes</i>	<u>1,666,339</u>	<u>1,645,110</u>	<u>1,704,729</u>
Other revenues:			
Charges for Services	8,959	-	-
Sundry Revenue	249,481	266,170	213,415
State Grants	3,848,909	4,099,369	5,211,627
Federal Grants	4,086,881	3,619,615	3,244,063
<i>Total Other Revenues</i>	<u>8,194,230</u>	<u>7,985,155</u>	<u>8,669,106</u>
Total Fund Revenue	<u>9,860,570</u>	<u>9,630,264</u>	<u>10,373,834</u>
Expenditures:			
Personal Services			
Salaries	327,868	337,440	341,897
Insurance	83,675	75,227	79,112
Public employees retirement (PERS)	82,138	81,228	81,628
Medicare	4,743	4,878	4,947
Unemployment	0	0	0
<i>Total Personal Services</i>	<u>498,424</u>	<u>498,773</u>	<u>507,585</u>
Other Expenditures			
Materials and supplies	117,086	130,964	135,328
Services	13,446	11,668	15,512
Equipment	900	10,829	9,316
Grants to other agencies	8,402,902	9,705,292	9,981,018
<i>Total Other Expenditures</i>	<u>8,534,333</u>	<u>9,858,753</u>	<u>10,141,175</u>
Total Expenditures	<u>9,032,757</u>	<u>10,357,526</u>	<u>10,648,759</u>
Excess of Revenues over (under) Expenditures	827,812	(727,262)	(274,925)
Beginning fund balance, January 1	3,933,388	4,660,650	4,935,575
Ending fund balance, December 31	4,761,200	3,933,388	4,660,650
Outstanding encumbrances	0	0	0
Unencumbered fund balance, December 31	<u>\$4,761,200</u>	<u>\$3,933,388</u>	<u>\$4,660,650</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2011 & 2012 BUDGET
MENTAL HEALTH (FUND 8009)**

2011	<i>2011 Budget</i>	<i>Actual 1/1/11-6/30/11</i>	<i>Estimate 7/1-12/31/11</i>	<i>Projected @ 12/31/2011</i>
Fund Balance, January 1, 2011	\$4,761,200	\$4,761,200	\$5,202,267	\$4,761,200
2011 Revenues	8,970,705	4,840,552	4,130,153	\$8,970,705
2011 Expenditures	9,470,705	4,399,485	5,054,973	\$9,454,458
Projected Bal., December 31, 2011	<u>\$4,261,200</u>	<u>\$5,202,267</u>	<u>\$4,277,447</u>	<u>\$4,277,447</u>

Cash fund balance at June 30, 2011 **\$5,202,267**

2012	<i>Projected</i>
Fund Balance, January 1, 2012	\$4,277,447
2012 Revenues	9,449,209
2012 Expenditures	9,449,209
Projected Bal., December 31, 2012	<u>\$4,277,447</u>

2012 Budget Notes

Estimates provided by the Mental Health Recovery Services Board

ALLEN COUNTY, OHIO
STATEMENT OF CASH RECEIPTS & DISBURSEMENTS
PARK DISTRICT (FUND 8850)

	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
REVENUE			
Property Taxes			
Real estate taxes	1,005,999	1,074,455	1,060,073
Personal property taxes	350,171	278,174	352,792
House trailer tax	2,980	3,882	4,075
Property Tax Reimbursements			9,809
<i>Total Property Taxes</i>	<u>1,359,150</u>	<u>1,356,511</u>	<u>1,426,750</u>
State Reimbursements			
Local government fund	138,380	110,299	131,130
State Grants			2,240
<i>Total State Reimbursements</i>	<u>138,380</u>	<u>110,299</u>	<u>133,370</u>
Other revenues:			
Lauer Hist Farm	-	90,033	50,000
Payment in Lieu of Taxes	146,035	17,591	14,665
Gifts & Donations	5,171	201,830	129,870
Interest	2,922	7,814	47,086
Charges for Services & Fines & Sundry	117,255	134,292	193,877
<i>Total Other Revenues</i>	<u>271,383</u>	<u>451,560</u>	<u>435,499</u>
Total Fund Revenue	<u>1,768,914</u>	<u>1,918,370</u>	<u>1,995,619</u>
EXPENDITURE			
Personal Services			
Salaries	604,274	579,417	603,747
Insurance	198,944	200,610	202,888
Public employees retirement (PERS)	87,319	86,104	88,116
Medicare	7,377	6,305	6,738
Unemployment	4,770	3,498	148
<i>Total Personal Services</i>	<u>902,684</u>	<u>875,934</u>	<u>901,638</u>
Material & Supplies			
Materials and supplies	189,314	159,382	172,965
Services	127,498	83,673	127,936
<i>Total Material & Supplies</i>	<u>316,811</u>	<u>243,055</u>	<u>300,902</u>
Capital Outlay			
Land	-	-	-
New Buildings	350,717	54,365	254,257
Equipment	12,334	10,599	5,155
Vehicles	17,575	19,880	21,804
Lauer Hist Farm	22,361	1,004	31,844
Riverwalk Extension	198,677	464,654	181,693
<i>Total Capital Outlay</i>	<u>601,664</u>	<u>550,502</u>	<u>494,753</u>
Total Expenditures	<u>1,821,159</u>	<u>1,669,490</u>	<u>1,697,292</u>
Excess of revenues over (under) expenditures	(52,245)	248,880	298,326
Beginning fund balance, January 1	2,024,873	1,775,993	1,477,666
Ending fund balance, December 31	1,972,628	2,024,873	1,775,992
Outstanding encumbrances	(29,446)	(413,043)	(331,820)
Unencumbered fund balance, December 31	<u>\$1,943,182</u>	<u>\$1,611,830</u>	<u>\$1,444,172</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2011 & 2012 BUDGET
PARK DISTRICT (FUND 8850)**

2011	<i>2011 Budget</i>	<i>Actual 1/1/11-6/30/11</i>	<i>Estimate 7/1-12/31/11</i>	<i>Projected @ 12/31/2011</i>
Fund Balance, January 1, 2011	\$1,972,627	\$1,972,627	\$2,059,265	\$1,972,627
2011 Revenues	1,502,100	720,561	776,347	\$1,496,907
2011 Expenditures	3,384,546	633,922	951,509	\$1,585,431
Projected Bal., December 31, 2011	<u>\$90,182</u>	<u>\$2,059,265</u>	<u>\$1,884,103</u>	<u>\$1,884,103</u>

Cash fund balance at June 30, 2011 **\$2,059,265**

2012	<i>Projected</i>
Fund Balance, January 1, 2012	\$1,884,103
2012 Revenues	1,496,907
2012 Expenditures	3,355,100
Projected Bal., December 31, 2012	<u>\$25,910</u>

2012 Budget Notes

Estimates provided by the Metropolitan Park Board. LGF rev reduced by 25% for last six months of 2011, 1st six months of 2012 and reduced by 50% for last six months of 2012.