

**2013 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, 2013 THROUGH DECEMBER 31, 2013**

BUDGET HEARING AND ADOPTION DATES:

AVAILABLE TO PUBLIC JULY 9, 2012

PUBLIC HEARING JULY 17, 2012

PLANNED ADOPTION JULY 18, 2012



www.allencountyohauditor.com

**Allen County Auditor
Rhonda Eddy-Stienecker**

301 N. Main Street
PO Box 1243
Lima, OH 45802
Phone 419-223-8520
Fax: 419-222-2543
allenauditor@allencountyohio.com

July 9, 2012

Allen County Commissioners
Courthouse
Lima, OH 45801

RE: Adoption of the 2013 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 17, 2012, and adopt as your tax budget on July 18, 2012 for the fiscal year January 1, 2013 to December 31, 2013 (FY2013), 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 2011, 2010, 2009, 2008 revenues and expenditures, while the 2012 includes the first 6 months actual transactions and the last six months estimated transactions. 2013 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 9, 2012.

You will need to include a cover page for the necessary resolution that you formally adopt on Friday, July 18, 2012.

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

Sincerely,

Rhonda Eddy-Stienecker
Allen County Auditor

**ALLEN COUNTY
2013 BUDGETARY ESTIMATES
COUNTY WIDE TAX LEVY RATES**

FUND	JURISDICTION	LEVY FULL RATE MILLAGE	2013 ESTIMATED TAX REVENUE	DATE OF LEVY BEG TAX YR	TERM OF LEVY END TAX YR
1001	Allen County Allen County Debt Service	1.65 inside mills 0.75 inside mills	\$3,046,474 \$1,640,450		
2019	Children's Services	.75 outside mills	\$855,103	5/4/2010 2010	5 Years 2014
		.50 outside mills	\$1,726,143	5/3/2011 2011	5 Years 2015
2018	Board of Developmental Disabilities	3.45 outside mills	\$6,176,439	5/7/2002 2002	Continuous Never
4018	ACBDD, Permanent Improvement	.30 outside mills	\$450,080	5/6/2003 2003	Continuous Never
8009	Community Mental Health Recovery	.50 outside mills	\$1,629,620	5/3/2005 2005	10 Years 2014
8850	Johnny Appleseed Metro Park	.75 outside mills	\$1,324,749	5/6/2003 2003	10 Years 2012

Allen County Valuations for Tax Year 2011 (Payable in 2012)

Agriculture & Residential	1,314,602,790
Commercial & Industrial	441,612,500
Utility Personal	90,132,290
TOTAL VALUATIONS	1,846,347,580

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

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Property Taxes				
Real estate taxes	1,996,431	1,410,569	1,495,549	1,576,479
Personal property taxes	399,745	479,409	464,669	589,861
House trailer tax	8,687	3,884	5,503	5,811
Property Tax Reimbursements	128,539	181,324	91,119	300
<i>Total Property Taxes</i>	<u>2,533,401</u>	<u>2,075,186</u>	<u>2,056,840</u>	<u>2,172,452</u>
Other revenues:				
Charges for Services	139,931	122,701	150,912	99,623
Miscellaneous and reimbursements	111,971	114,103	172,371	164,151
State and federal grants	3,415,860	3,889,155	3,321,652	3,833,231
<i>Total Other Revenues</i>	<u>3,667,762</u>	<u>4,125,960</u>	<u>3,644,935</u>	<u>4,097,005</u>
Total fund revenue	<u>6,201,163</u>	<u>6,201,145</u>	<u>5,701,775</u>	<u>6,269,457</u>
Expenditures:				
Personal Services				
Salaries	2,731,570	2,595,121	2,646,689	2,612,440
Insurance	519,462	541,279	543,495	464,067
Public employees retirement (PERS)	373,072	365,183	371,309	354,394
Medicare	35,499	33,359	34,257	32,961
Unemployment	-	2,976	3,812	-
<i>Total Personal Services</i>	<u>3,659,603</u>	<u>3,537,917</u>	<u>3,599,562</u>	<u>3,463,862</u>
Supplies & Services				
Materials and supplies	117,808	119,381	88,305	118,167
Contract Services	2,217,886	2,128,822	2,564,424	2,971,131
<i>Total Supplies & Services</i>	<u>2,335,694</u>	<u>2,248,203</u>	<u>2,652,729</u>	<u>3,089,298</u>
Capital Outlay				
Renovations	-	-	-	31,006
Equipment	76,371	28,497	6,272	39,326
<i>Total Capital Outlay</i>	<u>76,371</u>	<u>28,497</u>	<u>6,272</u>	<u>70,332</u>
Total expenditures	<u>6,071,668</u>	<u>5,814,616</u>	<u>6,258,563</u>	<u>6,623,492</u>
Excess of revenues less expenditures	129,495	386,529	(556,788)	(354,035)
Beginning fund balance, January 1	<u>2,734,975</u>	<u>2,348,446</u>	<u>2,905,234</u>	<u>3,259,269</u>
Ending fund balance, December 31	<u>2,864,470</u>	<u>2,734,975</u>	<u>2,348,446</u>	<u>2,905,234</u>
Outstanding encumbrances	0	0	(22,503)	0
Unencumbered fund balance, December 31	<u>\$2,864,470</u>	<u>\$2,734,975</u>	<u>\$2,325,943</u>	<u>\$2,905,234</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2012 & 2013 BUDGET
CHILDRENS SERVICES (FUND 2019)**

2012	<i>2012 Budget</i>	<i>Actual 1/1/12-6/30/12</i>	<i>Estimate 7/1/12-12/31/12</i>	<i>Projected @ 12/31/2012</i>
Fund Balance, January 1, 2012	\$2,864,470	\$2,864,470	\$2,658,116	\$2,864,470
2012 Revenues	6,575,642	2,786,363	3,024,281	\$5,810,644
2012 Expenditures	<u>6,685,532</u>	<u>2,992,717</u>	<u>3,692,815</u>	<u>\$6,685,532</u>
Projected Bal., December 31, 2012	<u><u>\$2,754,580</u></u>	<u><u>\$2,658,116</u></u>	<u><u>\$1,989,581</u></u>	<u><u>\$1,989,581</u></u>

Cash fund balance at June 30, 2012 **\$2,658,116**

2013	<i>Projected</i>
Fund Balance, January 1, 2013	\$1,989,581
2013 Estimated Revenues	5,520,111
2013 Estimated Expenditures	<u>6,685,532</u>
Projected Bal., December 31, 2013	<u><u>\$824,161</u></u>

2013 Budget Notes

Children Services did not submit a 2013 tax budget. At 6/30/12, revenues were 42.4% of budget and expenditures were 48.5% of budget. I reduced the 2013 revenue by 5% to reflect state funding cuts and kept the expenditures the same as the 2012 budget.

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

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Property Taxes				
Real estate taxes	4,059,713	4,073,175	4,345,828	4,332,469
Personal property taxes	1,374,121	1,589,769	1,265,334	1,607,394
House trailer tax	19,335	11,967	16,050	16,934
Property Tax Reimbursements	584,820	579,228	577,342	562,634
<i>Total Property Taxes</i>	<u>6,037,989</u>	<u>6,254,137</u>	<u>6,204,554</u>	<u>6,519,432</u>
Other Revenues:				
Charges for Services	766,034	725,336	629,370	571,986
Miscellaneous and reimbursements	547,144	392,446	411,990	377,955
Other receipts	339,491	325,796	275,408	255,440
Tax Equity - State Grant	388,058	412,575	412,575	417,529
Intergovernmental	6,385,294	6,060,289	6,255,717	3,653,814
<i>Total Other Revenues</i>	<u>8,426,022</u>	<u>7,916,442</u>	<u>7,985,059</u>	<u>5,276,724</u>
Total fund revenue	<u>14,464,010</u>	<u>14,170,579</u>	<u>14,189,613</u>	<u>11,796,156</u>
Expenditures:				
Personal Services				
Salaries	7,467,314	7,434,785	7,219,496	7,030,634
Insurance	1,893,646	1,874,848	1,961,356	2,028,854
Public employees and teachers retire (PERS and STRS)	1,086,469	1,083,411	1,045,601	1,024,082
Medicare	94,667	93,688	90,846	87,934
Unemployment	2,448.54	13,128.98	20,943.26	8,720
Other benefits	20,292	26,180	22,792	30,235
<i>Total Personal Services</i>	<u>10,564,836</u>	<u>10,526,042</u>	<u>10,361,034</u>	<u>10,210,459</u>
Other Expenditures				
Supplies and materials	1,335,269	438,734	389,642	484,304
Services	2,116,328	2,099,890	1,761,233	1,393,666
Equipment	329	1,219	8,098	6,924
<i>Total Other Expenditures</i>	<u>3,451,926</u>	<u>2,539,843</u>	<u>2,158,973</u>	<u>1,884,894</u>
Total Expenditures	<u>14,016,762</u>	<u>13,065,885</u>	<u>12,520,007</u>	<u>12,095,353</u>
Excess of revenues less expenditures	447,248	1,104,694	1,669,607	(299,197)
Other financing uses:				
Bond and note proceeds				
Transfer in	4,232	4,623	129,389	129,645
Transfer out	(22,112)	(66,000)	(73,890)	(49,765)
Advance in	16,387	116,610	14,430	5,845
Advance out	(10,350)	(10,000)	(141,838)	(26,167)
Total other financing uses	<u>(11,842)</u>	<u>45,233</u>	<u>(71,909)</u>	<u>59,558</u>
Excess of revenues over (under) expenditures	435,406	1,149,927	1,597,697	(239,639)
Beginning fund balance, January 1	9,768,206	8,618,279	7,020,582	7,260,222
Ending fund balance, December 31	10,203,612	9,768,206	8,618,279	7,020,583
Outstanding encumbrances	-	-	-	-
Unencumbered fund balance, December 31	<u>\$10,203,612</u>	<u>\$9,768,206</u>	<u>\$8,618,279</u>	<u>\$7,020,583</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2012 & 2013 BUDGET
ACBDD (FUND 2018)**

Operating Revenue and Expenses with Reserves & Liabilities

2012	<i>2012 Budget</i>	<i>Actual 1/1/12-6/30/12</i>	<i>Estimate 7/1/12-12/31/12</i>	<i>Projected @ 12/31/2012</i>
Fund Balance, January 1, 2012	\$10,203,612	\$10,203,612	\$9,746,694	\$10,203,612
2012 Revenues	13,907,494	6,765,849	7,141,645	\$13,907,494
2012 Expenditures	15,014,389	7,222,766	7,663,931	\$14,886,697
2012 Reserve Fund	6,945,582		6,945,582	\$6,945,582
2012 Vacation/Severance Liabilities	500,000		500,000	\$500,000
Projected Bal., December 31, 2012	<u>\$1,651,135</u>	<u>\$9,746,694</u>	<u>\$1,778,827</u>	<u>\$1,778,827</u>

Cash fund balance at June 30, 2012 **\$9,746,694**

12/31/12 Estimated Balance with Reserves & Liabilities
\$9,224,409

2013

Projected

Fund Balance, January 1, 2013	\$9,224,409
2013 Estimated Revenues	13,584,162
2013 Budget Notes	
Administration - DD	1,274,393
Plant Maintenance - DD	704,677
Total Children's Services	2,343,607
Total Adult Services	5,942,037
Transportation	2,200,520
Cafeteria	147,545
Community Support Services	2,387,020
Help Me Grow Project	531,033
2013 Estimated Expenditures	15,530,832
2013 Reserve Fund	6,945,582.00
2013 Vacation/Severance Liabilities	500,000.00
Projected Bal., December 31, 2013	<u>\$7,277,739</u>

2013 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)

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Property Taxes				
Real estate taxes	\$353,331	\$354,739	\$378,218	\$376,921
Personal property taxes	120,432	138,241	108,673	139,773
House trailer tax	1,682	1,041	1,396	1,473
Property Tax Reimbursements	51,261	50,368	50,204	48,925
<i>Total Property Taxes</i>	<u>526,705</u>	<u>544,389</u>	<u>538,491</u>	<u>567,092</u>
Other revenues:				
Other receipts	18,940	15,731	22,782	14,067
Federal grants	-	-	-	-
<i>Total other revenues</i>	<u>18,940</u>	<u>15,731</u>	<u>22,782</u>	<u>14,067</u>
Total Fund Revenue	<u>545,646</u>	<u>560,119</u>	<u>561,273</u>	<u>581,160</u>
Expenditures:				
Services	11,245	1,835	557	4,656
Equipment	511,193	236,187	404,120	406,628
<i>Total expenditures</i>	<u>522,438</u>	<u>238,023</u>	<u>404,676</u>	<u>411,284</u>
Excess of revenues less expenditures	23,208	322,097	156,597	169,876
Beginning fund balance, January 1	2,607,163	2,285,067	2,128,472	1,958,596
Ending fund balance, December 31	2,630,371	2,607,164	2,285,069	2,128,472
Outstanding encumbrances			(2,703)	(190,988)
Unencumbered fund balance, December 31	<u>2,630,371</u>	<u>2,607,164</u>	<u>2,282,366</u>	<u>1,937,484</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2012 & 2013 BUDGET
ACBDD PI (FUND 4018)**

2012	<i>2012 Budget</i>	<i>Actual 1/1/12-6/30/12</i>	<i>Estimate 7/1/12-12/31/12</i>	<i>Projected @ 12/31/2012</i>
Fund Balance, January 1, 2012	\$2,630,371	\$2,630,371	\$2,679,991	\$2,630,371
2012 Revenues	516,050	279,995	236,055	\$516,050
2012 Expenditures	<u>2,314,120</u>	<u>230,375</u>	<u>2,083,745</u>	<u>\$2,314,120</u>
Projected Bal., December 31, 2012	<u><u>\$832,301</u></u>	<u><u>\$2,679,991</u></u>	<u><u>\$832,301</u></u>	<u><u>\$832,301</u></u>

Cash fund balance at June 30, 2012 **\$2,679,991**

2013	<i>Projected</i>
Fund Balance, January 1, 2013	\$832,301
2013 Estimated Revenues	539,542
2013 Estimated Expenditures	<u>676,250</u>
Projected Bal., December 31, 2013	<u><u>\$695,593</u></u>

2013 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)

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Property Taxes				
Real estate taxes	\$1,271,913	\$1,220,681	\$1,206,299	\$1,204,577
Personal property taxes	227,783	272,001	265,949	317,081
House trailer tax	4,184	3,227	3,880	4,221
Property Tax Reimbursements	125,644	170,430	168,982	178,850
<i>Total Property Taxes</i>	<u>1,629,524</u>	<u>1,666,339</u>	<u>1,645,110</u>	<u>1,704,729</u>
Other revenues:				
Charges for Services	-	8,959	-	-
Sundry Revenue	299,787	249,481	266,170	213,415
State Grants	3,404,686	3,848,909	4,099,369	5,211,627
Federal Grants	4,190,778	4,086,881	3,619,615	3,244,063
<i>Total Other Revenues</i>	<u>7,895,251</u>	<u>8,194,230</u>	<u>7,985,155</u>	<u>8,669,106</u>
Total Fund Revenue	<u>9,524,775</u>	<u>9,860,570</u>	<u>9,630,264</u>	<u>10,373,834</u>
Expenditures:				
Personal Services				
Salaries	358,190	327,868	337,440	341,897
Insurance	67,948	83,675	75,227	79,112
Public employees retirement (PERS)	68,107	82,138	81,228	81,628
Medicare	5,125	4,743	4,878	4,947
Unemployment		0	0	0
<i>Total Personal Services</i>	<u>499,370</u>	<u>498,424</u>	<u>498,773</u>	<u>507,585</u>
Other Expenditures				
Materials and supplies	107,477	117,086	130,964	135,328
Services	8,807,369	13,446	11,668	15,512
Equipment	1,115	900	10,829	9,316
Grants to other agencies		8,402,902	9,705,292	9,981,018
<i>Total Other Expenditures</i>	<u>8,915,962</u>	<u>8,534,333</u>	<u>9,858,753</u>	<u>10,141,175</u>
Total Expenditures	<u>9,415,332</u>	<u>9,032,757</u>	<u>10,357,526</u>	<u>10,648,759</u>
Excess of Revenues over (under) Expenditures	109,443	827,812	(727,262)	(274,925)
Beginning fund balance, January 1	4,761,200	3,933,388	4,660,650	4,935,575
Ending fund balance, December 31	4,870,643	4,761,200	3,933,388	4,660,650
Outstanding encumbrances	0	0	0	0
Unencumbered fund balance, December 31	<u>\$4,870,643</u>	<u>\$4,761,200</u>	<u>\$3,933,388</u>	<u>\$4,660,650</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2012 & 2013 BUDGET
MENTAL HEALTH (FUND 8009)**

2012	<i>2012 Budget</i>	<i>Actual 1/1/12-6/30/12</i>	<i>Estimate 7/1/12-12/31/12</i>	<i>Projected @ 12/31/2012</i>
Fund Balance, January 1, 2012	\$4,870,643	\$4,870,643	\$5,217,186	\$4,870,643
2012 Revenues	9,449,209	5,387,039	2,448,585	\$7,835,624
2012 Expenditures	8,056,167	5,040,497	3,015,670	\$8,056,167
Projected Bal., December 31, 2012	<u>\$6,263,685</u>	<u>\$5,217,186</u>	<u>\$4,650,100</u>	<u>\$4,650,100</u>

Cash fund balance at June 30, 2012 **\$5,217,186**

2013	<i>Projected</i>
Fund Balance, January 1, 2013	\$4,650,100
2013 Estimated Revenues	5,664,237
2013 Estimated Expenditures	6,664,237
Projected Bal., December 31, 2013	<u>\$3,650,100</u>

2013 Budget Notes

Estimates provided by Mental Health & Recovery Services Board of Allen, Auglaize and Hardin Counties.

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

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
REVENUE				
Property Taxes				
Real estate taxes	1,069,044	1,005,999	1,074,455	1,060,073
Personal property taxes	236,584	350,171	278,174	352,792
House trailer tax	4,583	2,980	3,882	4,075
Property Tax Reimbursements				9,809
<i>Total Property Taxes</i>	<u>1,310,210</u>	<u>1,359,150</u>	<u>1,356,511</u>	<u>1,426,750</u>
State Reimbursements				
Local government fund	111,153	138,380	110,299	131,130
State Grants				2,240
<i>Total State Reimbursements</i>	<u>111,153</u>	<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	28,783	146,035	17,591	14,665
Gifts & Donations	3,425	5,171	201,830	129,870
Interest	3,424	2,922	7,814	47,086
Charges for Services & Fines & Sundry	128,093	117,255	134,292	193,877
<i>Total Other Revenues</i>	<u>163,725</u>	<u>271,383</u>	<u>451,560</u>	<u>435,499</u>
Total Fund Revenue	<u>1,585,088</u>	<u>1,768,914</u>	<u>1,918,370</u>	<u>1,995,619</u>
EXPENDITURE				
Personal Services				
Salaries	612,155	604,274	579,417	603,747
Insurance	188,814	198,944	200,610	202,888
Public employees retirement (PERS)	88,772	87,319	86,104	88,116
Medicare	7,434	7,377	6,305	6,738
Unemployment		4,770	3,498	148
<i>Total Personal Services</i>	<u>897,176</u>	<u>902,684</u>	<u>875,934</u>	<u>901,638</u>
Material & Supplies				
Materials and supplies	180,225	189,314	159,382	172,965
Services	107,126	127,498	83,673	127,936
<i>Total Material & Supplies</i>	<u>287,351</u>	<u>316,811</u>	<u>243,055</u>	<u>300,902</u>
Capital Outlay				
Land	-	-	-	-
New Buildings	39,467	350,717	54,365	254,257
Equipment	30,000	12,334	10,599	5,155
Vehicles	44,548	17,575	19,880	21,804
Lauer Hist Farm	27,249	22,361	1,004	31,844
Riverwalk Extension		198,677	464,654	181,693
<i>Total Capital Outlay</i>	<u>141,265</u>	<u>601,664</u>	<u>550,502</u>	<u>494,753</u>
Total Expenditures	<u>1,325,792</u>	<u>1,821,159</u>	<u>1,669,490</u>	<u>1,697,292</u>
Excess of revenues over (under) expenditures	259,296	(52,245)	248,880	298,326
Beginning fund balance, January 1	1,972,628	2,024,873	1,775,993	1,477,666
Ending fund balance, December 31	2,231,924	1,972,628	2,024,873	1,775,992
Outstanding encumbrances	(5,144)	(29,446)	(413,043)	(331,820)
Unencumbered fund balance, December 31	<u>\$2,226,781</u>	<u>\$1,943,182</u>	<u>\$1,611,830</u>	<u>\$1,444,172</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2012 & 2013 BUDGET
PARK DISTRICT (FUND 8850)**

2012	<i>2012 Budget</i>	<i>Actual 1/1/12-6/30/12</i>	<i>Estimate 7/1/12-12/31/12</i>	<i>Projected @ 12/31/2012</i>
Fund Balance, January 1, 2012	\$2,231,923	\$2,231,923	\$2,330,555	\$2,231,923
2012 Revenues	1,555,950	704,995	795,480	\$1,500,475
2012 Expenditures	<u>3,782,370</u>	<u>606,364</u>	<u>683,240</u>	<u>\$1,289,604</u>
Projected Bal., December 31, 2012	<u><u>\$5,504</u></u>	<u><u>\$2,330,555</u></u>	<u><u>\$2,442,795</u></u>	<u><u>\$2,442,795</u></u>

Cash fund balance at June 30, 2012 **\$2,330,555**

2013	<i>Projected</i>
Fund Balance, January 1, 2013	\$2,442,795
2013 Estimated Revenues	1,500,475
2013 Estimated Expenditures	<u>3,625,475</u>
Projected Bal., December 31, 2013	<u><u>\$317,795</u></u>

2013 Budget Notes

Estimates provided by Johnny Appleseed Metropolitan Park District

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

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Taxes & Payments from the State				
County sales tax	13,742,576	13,517,537	12,520,529	13,351,086
Real estate taxes	2,527,203	2,546,129	2,483,696	2,533,463
Personal property taxes	21,391	54,083	15,412	348,502
Personal property taxes Reimbursement	176,603	580,425	601,669	431,501
House trailer tax	11,228	6,923	9,190	7,675
Property Tax Reimbursements from the State	366,925	353,326	346,442	340,068
Property transfer tax and conveyance fees	391,730	373,047	372,633	457,936
Local Government	1,593,864	1,631,766	1,626,638	1,873,034
<i>Total Taxes & Payments from the State</i>	<u>18,831,521</u>	<u>19,063,235</u>	<u>17,976,210</u>	<u>19,343,264</u>
Other revenues:				
Fines & Forfeitures	148,526	183,377	180,919	201,924
Charges for Services	3,122,195	3,220,612	3,267,887	3,181,077
Licenses	7,723	5,807	6,632	7,094
Interest	546,955	842,650	1,381,379	2,268,559
Rent of county buildings	704,979	774,255	826,507	742,914
Miscellaneous and reimbursements	546,901	460,204	382,813	314,372
<i>Total Other Revenues</i>	<u>5,077,280</u>	<u>5,486,905</u>	<u>6,046,137</u>	<u>6,715,941</u>
Total General Fund Revenue	<u>23,908,800</u>	<u>24,550,139</u>	<u>24,022,347</u>	<u>26,059,204</u>
Expenditures:				
Personal Services				
Salaries	12,449,323	12,289,884	12,423,958	13,660,770
Insurance	2,397,281	2,514,641	2,547,177	2,758,696
Public employees retirement (PERS)	1,845,382	1,824,792	1,836,643	2,026,839
Medicare	155,309	151,034	150,431	166,785
Unemployment	14,007	18,259	46,707	3,419
<i>Total Personal Services</i>	<u>16,861,302</u>	<u>16,798,609</u>	<u>17,004,917</u>	<u>18,616,510</u>
Services				
Services	1,954,117	1,887,217	1,833,250	2,375,389
Utilities	960,514	925,401	1,088,154	1,366,225
Grants	618,729	579,550	459,006	975,573
Indigent Defense	635,931	791,967	832,596	788,799
Insurance	694,531	733,344	763,311	704,653
<i>Total Services</i>	<u>4,863,822</u>	<u>4,917,480</u>	<u>4,976,318</u>	<u>6,210,639</u>
Other Expenditures				
Materials and supplies	1,310,974	1,244,052	1,209,726	1,440,214
Equipment	60,942	89,109	40,918	149,255
Other miscellaneous	15,034	94,239	33,877	96,579
<i>Total Other Expenditures</i>	<u>1,386,951</u>	<u>1,427,399</u>	<u>1,284,521</u>	<u>1,686,048</u>
Total General Fund Expenditures	<u>23,112,075</u>	<u>23,143,488</u>	<u>23,265,756</u>	<u>26,513,197</u>
Excess of Revenues over (under) Expenditures	796,726	1,406,651	756,591	(453,993)
Other financing sources (uses):				
Sale of fixed assets	14,858	21	117,810	238,818
Other financing uses		236,471	356,593	608,636
Transfer in	100,000	250,000	414,359	-
Transfer out	(1,252,643)	(1,207,762)	(779,182)	(1,149,482)
Advance in	16,876	29,754	77,552	83,199
Advance out	(176,166)	(101,540)	-	(215,300)
<i>Total other financing sources (uses)</i>	<u>(1,297,074)</u>	<u>(793,055)</u>	<u>187,132</u>	<u>(434,129)</u>
Excess of Revenues over/(under) Expenditures	<u>(500,349)</u>	<u>613,596</u>	<u>943,723</u>	<u>(888,122)</u>
Beginning fund balance, January 1	4,114,707	3,501,111	2,557,388	3,445,509
Ending fund balance, December 31	3,614,358	4,114,707	3,501,111	2,557,387
Outstanding encumbrances	(190,743)	(116,006)	(106,491)	(126,620)
Unencumbered fund balance, December 31	<u>\$3,423,615</u>	<u>\$3,998,702</u>	<u>\$3,394,620</u>	<u>\$2,430,767</u>

This is an unaudited financial statement.

**ALLEN COUNTY, OHIO
2012 & 2013 BUDGET
GENERAL FUND (FUND 1001)**

2012	<i>2012 Budget</i>	<i>Actual 1/1/12-6/30/12</i>	<i>Estimate 7/1/12-12/31/12</i>	<i>Projected @ 12/31/2012</i>
Fund Balance, January 1, 2012	\$3,614,358	\$3,614,358	\$3,605,402	\$3,614,358
2012 Revenues	23,245,082	12,558,729	10,979,353	\$23,538,082
2012 Expenditures	<u>24,743,065</u>	<u>12,567,686</u>	<u>12,175,379</u>	<u>\$24,743,065</u>
Projected Bal., December 31, 2012	<u>\$2,116,376</u>	<u>\$3,605,402</u>	<u>\$2,409,375</u>	<u>\$2,409,375</u>

Cash fund balance at June 30, 2012	\$3,605,402
Cash Balance of Reserve Fund at 6/30/12	\$1,266,980
Cash Balance of Capital Fund at 6/30/12	\$309,291

2013	<i>Projected</i>
Fund Balance, January 1, 2013	\$2,409,375
2013 Estimated Revenues	22,795,526
2013 Estimated Expenditures	<u>24,774,477</u>
Projected Bal., December 31, 2013	<u>\$430,424</u>

2013 Budget Notes

2012 Budget Notes

Revenue Estimates provided by Rhonda Eddy-Stienecker, Auditor

Changes in revenue: elimination of Local Government Funds & increase in sales tax
Casino revenues was not included at the time of this printing.

Expenses Estimates provided by Becky Saine, County Administrator

All expenses should stay the same as 2012 + 3% increase in utilities.

General Obligation Debt

Principal & Interest Due in 2012	\$ 2,053,707.44
Principal & Interest Due in 2013	\$ 2,035,970.10