



# 2014 Tax Budget

ALLEN COUNTY GENERAL FUND 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, 2014 THROUGH DECEMBER 31, 2014

*Issued by:*

*Rhonda D. Eddy-Frienecker*

*Allen County Auditor*

**Budget Hearing and Adoption Dates:**

Available to Public June 20, 2013

Public Hearing July 3, 2013

Planned Adoption July 3, 2013



[www.allencountyohauditor.com](http://www.allencountyohauditor.com)

**Allen County Auditor  
Rhonda Eddy-Stienecker**

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June 20, 2013

Allen County Commissioners  
Courthouse  
Lima, OH 45801

RE: Adoption of the 2014 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 3, 2013, and adopt as your tax budget on July 3, 2013 for the fiscal year January 1, 2014 to December 31, 2014 (FY2014), 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 2012, 2011, 2010, 2009, and 2008 revenues and expenditures, while the 2013 includes the first 6 months actual transactions and the last six months estimated transactions. 2014 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 June 20, 2013.

You will need to include a cover page for the necessary resolution that you formally adopt on Wednesday, July 3, 2013.

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

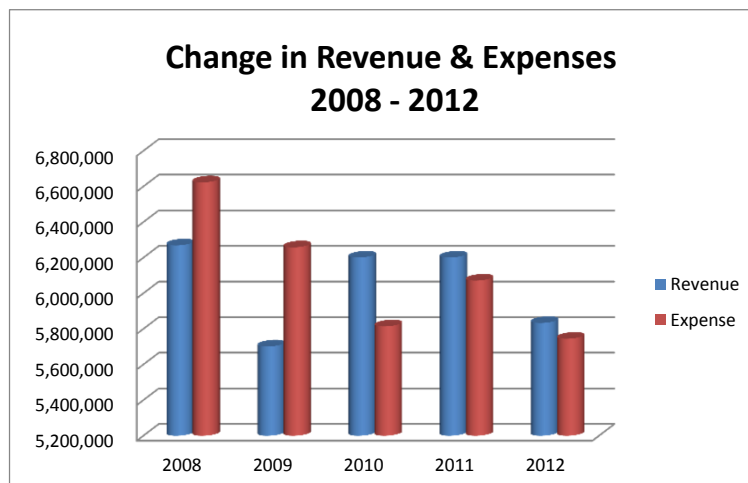
Sincerely,

Rhonda Eddy-Stienecker  
Allen County Auditor

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

|                                               | 2012<br>ACTUAL            | 2011<br>ACTUAL            | 2010<br>ACTUAL            | 2009<br>ACTUAL            | 2008<br>ACTUAL            |
|-----------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenues:</b>                              |                           |                           |                           |                           |                           |
| Property Taxes                                |                           |                           |                           |                           |                           |
| Real estate taxes                             | 1,862,558                 | 1,996,431                 | 1,410,569                 | 1,495,549                 | 1,576,479                 |
| Personal property taxes                       | 341,382                   | 399,745                   | 479,409                   | 464,669                   | 589,861                   |
| House trailer tax                             | 6,280                     | 8,687                     | 3,884                     | 5,503                     | 5,811                     |
| Property Tax Reimbursements                   | 261,401                   | 128,539                   | 181,324                   | 91,119                    | 300                       |
| <i>Total Property Taxes</i>                   | <u>2,471,622</u>          | <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                          | 111,837                   | 139,931                   | 122,701                   | 150,912                   | 99,623                    |
| Miscellaneous and reimbursements              | 276,753                   | 111,971                   | 114,103                   | 172,371                   | 164,151                   |
| State and federal grants                      | 2,973,436                 | 3,415,860                 | 3,889,155                 | 3,321,652                 | 3,833,231                 |
| <i>Total Other Revenues</i>                   | <u>3,362,026</u>          | <u>3,667,762</u>          | <u>4,125,960</u>          | <u>3,644,935</u>          | <u>4,097,005</u>          |
| <b>Total fund revenue</b>                     | <u><b>5,833,648</b></u>   | <u><b>6,201,163</b></u>   | <u><b>6,201,145</b></u>   | <u><b>5,701,775</b></u>   | <u><b>6,269,457</b></u>   |
| <b>Expenditures:</b>                          |                           |                           |                           |                           |                           |
| Personal Services                             |                           |                           |                           |                           |                           |
| Salaries                                      | 2,634,180                 | 2,731,570                 | 2,595,121                 | 2,646,689                 | 2,612,440                 |
| Insurance                                     | 469,202                   | 519,462                   | 541,279                   | 543,495                   | 464,067                   |
| Public employees retirement (PERS)            | 371,523                   | 373,072                   | 365,183                   | 371,309                   | 354,394                   |
| Medicare                                      | 36,004                    | 35,499                    | 33,359                    | 34,257                    | 32,961                    |
| Unemployment                                  | -                         | -                         | 2,976                     | 3,812                     | -                         |
| <i>Total Personal Services</i>                | <u>3,510,909</u>          | <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                        | 111,208                   | 117,808                   | 119,381                   | 88,305                    | 118,167                   |
| Contract Services                             | 2,086,276                 | 2,217,886                 | 2,128,822                 | 2,564,424                 | 2,971,131                 |
| <i>Total Supplies &amp; Services</i>          | <u>2,197,485</u>          | <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                                     | 36,647                    | 76,371                    | 28,497                    | 6,272                     | 39,326                    |
| <i>Total Capital Outlay</i>                   | <u>36,647</u>             | <u>76,371</u>             | <u>28,497</u>             | <u>6,272</u>              | <u>70,332</u>             |
| <b>Total expenditures</b>                     | <u><b>5,745,041</b></u>   | <u><b>6,071,668</b></u>   | <u><b>5,814,616</b></u>   | <u><b>6,258,563</b></u>   | <u><b>6,623,492</b></u>   |
| <b>Excess of revenues less expenditures</b>   | 88,607                    | 129,495                   | 386,529                   | (556,788)                 | (354,035)                 |
| Beginning fund balance, January 1             | 2,864,470                 | 2,734,975                 | 2,348,446                 | 2,905,234                 | 3,259,269                 |
| Ending fund balance, December 31              | 2,953,077                 | 2,864,470                 | 2,734,975                 | 2,348,446                 | 2,905,234                 |
| Outstanding encumbrances                      | 0                         | 0                         | 0                         | (22,503)                  | 0                         |
| <b>Unencumbered fund balance, December 31</b> | <u><b>\$2,953,077</b></u> | <u><b>\$2,864,470</b></u> | <u><b>\$2,734,975</b></u> | <u><b>\$2,325,943</b></u> | <u><b>\$2,905,234</b></u> |

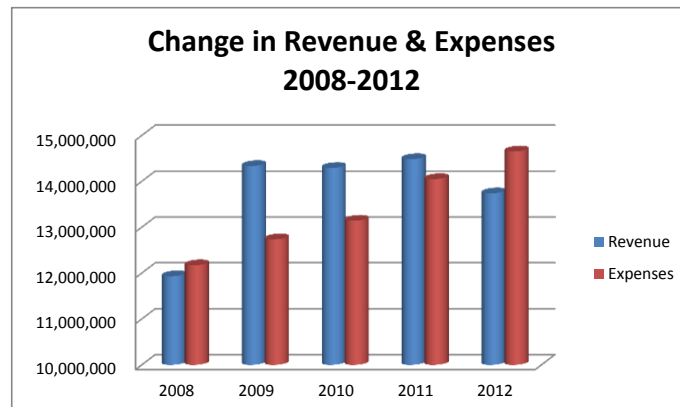
This is an unaudited financial statement.



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

|                                                     | 2012<br>ACTUAL            | 2011<br>ACTUAL             | 2010<br>ACTUAL            | 2009<br>ACTUAL            | 2008<br>ACTUAL            |
|-----------------------------------------------------|---------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenues:</b>                                    |                           |                            |                           |                           |                           |
| Property Taxes                                      |                           |                            |                           |                           |                           |
| Real estate taxes                                   | 4,082,662                 | 4,059,713                  | 4,073,175                 | 4,345,828                 | 4,332,469                 |
| Personal property taxes                             | 1,231,224                 | 1,374,121                  | 1,589,769                 | 1,265,334                 | 1,607,394                 |
| House trailer tax                                   | 14,689                    | 19,335                     | 11,967                    | 16,050                    | 16,934                    |
| Property Tax Reimbursements                         | 588,345                   | 584,820                    | 579,228                   | 577,342                   | 562,634                   |
| <i>Total Property Taxes</i>                         | <u>5,916,921</u>          | <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                                | 861,074                   | 766,034                    | 725,336                   | 629,370                   | 571,986                   |
| Miscellaneous and reimbursements                    | 893,386                   | 547,144                    | 392,446                   | 411,990                   | 377,955                   |
| Other receipts                                      | 239,040                   | 339,491                    | 325,796                   | 275,408                   | 255,440                   |
| Tax Equity - State Grant                            | 339,327                   | 388,058                    | 412,575                   | 412,575                   | 417,529                   |
| Intergovernmental                                   | 5,476,992                 | 6,385,294                  | 6,060,289                 | 6,255,717                 | 3,653,814                 |
| <i>Total Other Revenues</i>                         | <u>7,809,819</u>          | <u>8,426,022</u>           | <u>7,916,442</u>          | <u>7,985,059</u>          | <u>5,276,724</u>          |
| <b>Total fund revenue</b>                           | <b><u>13,726,740</u></b>  | <b><u>14,464,010</u></b>   | <b><u>14,170,579</u></b>  | <b><u>14,189,613</u></b>  | <b><u>11,796,156</u></b>  |
| <b>Expenditures:</b>                                |                           |                            |                           |                           |                           |
| Personal Services                                   |                           |                            |                           |                           |                           |
| Salaries                                            | 7,431,827                 | 7,467,314                  | 7,434,785                 | 7,219,496                 | 7,030,634                 |
| Insurance                                           | 1,947,756                 | 1,893,646                  | 1,874,848                 | 1,961,356                 | 2,028,854                 |
| PERS and STRS                                       | 1,063,308                 | 1,086,469                  | 1,083,411                 | 1,045,601                 | 1,024,082                 |
| Medicare                                            | 95,851                    | 94,667                     | 93,688                    | 90,846                    | 87,934                    |
| Unemployment                                        | 1,911.02                  | 2,448.54                   | 13,128.98                 | 20,943.26                 | 8,720                     |
| Other benefits                                      | 1,117                     | 20,292                     | 26,180                    | 22,792                    | 30,235                    |
| <i>Total Personal Services</i>                      | <u>10,541,770</u>         | <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                              | 423,561                   | 1,335,269                  | 438,734                   | 389,642                   | 484,304                   |
| Services                                            | 3,651,143                 | 2,116,328                  | 2,099,890                 | 1,761,233                 | 1,393,666                 |
| Equipment                                           | 4,899                     | 329                        | 1,219                     | 8,098                     | 6,924                     |
| <i>Total Other Expenditures</i>                     | <u>4,079,603</u>          | <u>3,451,926</u>           | <u>2,539,843</u>          | <u>2,158,973</u>          | <u>1,884,894</u>          |
| <b>Total Expenditures</b>                           | <b><u>14,621,373</u></b>  | <b><u>14,016,762</u></b>   | <b><u>13,065,885</u></b>  | <b><u>12,520,007</u></b>  | <b><u>12,095,353</u></b>  |
| <b>Excess of revenues less expenditures</b>         | <b>(894,633)</b>          | <b>447,248</b>             | <b>1,104,694</b>          | <b>1,669,607</b>          | <b>(299,197)</b>          |
| <b>Other financing uses:</b>                        |                           |                            |                           |                           |                           |
| Bond and note proceeds                              |                           |                            |                           |                           |                           |
| Transfer in                                         | 3,809                     | 4,232                      | 4,623                     | 129,389                   | 129,645                   |
| Transfer out                                        | (20,000)                  | (22,112)                   | (66,000)                  | (73,890)                  | (49,765)                  |
| Advance in                                          | 8,112                     | 16,387                     | 116,610                   | 14,430                    | 5,845                     |
| Advance out                                         | (10,000)                  | (10,350)                   | (10,000)                  | (141,838)                 | (26,167)                  |
| <b>Total other financing uses</b>                   | <u>(18,080)</u>           | <u>(11,842)</u>            | <u>45,233</u>             | <u>(71,909)</u>           | <u>59,558</u>             |
| <b>Excess of revenues over (under) expenditures</b> | <b>(912,713)</b>          | <b>435,406</b>             | <b>1,149,927</b>          | <b>1,597,697</b>          | <b>(239,639)</b>          |
| Beginning fund balance, January 1                   | 10,203,612                | 9,768,206                  | 8,618,279                 | 7,020,582                 | 7,260,222                 |
| Ending fund balance, December 31                    | 9,290,899                 | 10,203,612                 | 9,768,206                 | 8,618,279                 | 7,020,583                 |
| Outstanding encumbrances                            | -                         | -                          | -                         | -                         | -                         |
| <b>Unencumbered fund balance, December 31</b>       | <b><u>\$9,290,899</u></b> | <b><u>\$10,203,612</u></b> | <b><u>\$9,768,206</u></b> | <b><u>\$8,618,279</u></b> | <b><u>\$7,020,583</u></b> |

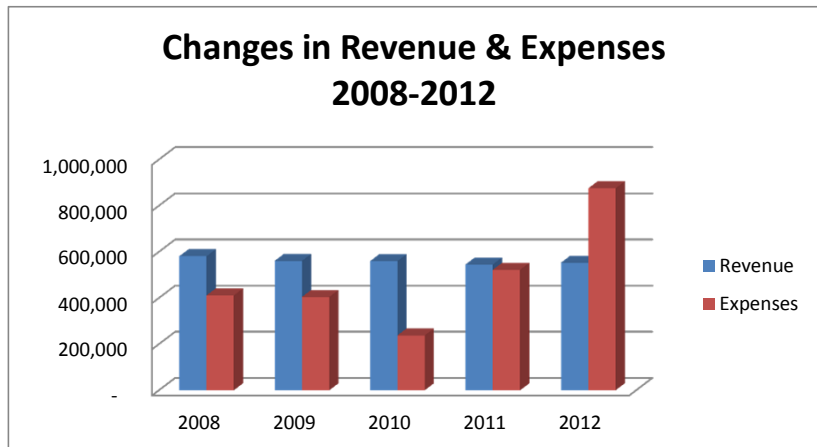
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**ALLEN COUNTY, OHIO**  
**STATEMENT OF CASH RECEIPTS & DISBURSEMENTS**  
**BOARD OF DEVELOPMENTAL DISABILITIES**  
**PERMANENT IMPROVEMENT (FUND 4018)**

|                                               | 2012<br>ACTUAL          | 2011<br>ACTUAL          | 2010<br>ACTUAL          | 2009<br>ACTUAL          | 2008<br>ACTUAL          |
|-----------------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Revenues:</b>                              |                         |                         |                         |                         |                         |
| Property Taxes                                |                         |                         |                         |                         |                         |
| Real estate taxes                             | \$355,163               | \$353,331               | \$354,739               | \$378,218               | \$376,921               |
| Personal property taxes                       | 107,063                 | 120,432                 | 138,241                 | 108,673                 | 139,773                 |
| House trailer tax                             | 1,277                   | 1,682                   | 1,041                   | 1,396                   | 1,473                   |
| Property Tax Reimbursements                   | 51,365                  | 51,261                  | 50,368                  | 50,204                  | 48,925                  |
| <i>Total Property Taxes</i>                   | <u>514,868</u>          | <u>526,705</u>          | <u>544,389</u>          | <u>538,491</u>          | <u>567,092</u>          |
| Other revenues:                               |                         |                         |                         |                         |                         |
| Other receipts                                | 38,553                  | 18,940                  | 15,731                  | 22,782                  | 14,067                  |
| Federal grants                                | -                       | -                       | -                       | -                       | -                       |
| <i>Total other revenues</i>                   | <u>38,553</u>           | <u>18,940</u>           | <u>15,731</u>           | <u>22,782</u>           | <u>14,067</u>           |
| <b>Total Fund Revenue</b>                     | <u><b>553,421</b></u>   | <u><b>545,646</b></u>   | <u><b>560,119</b></u>   | <u><b>561,273</b></u>   | <u><b>581,160</b></u>   |
| <b>Expenditures:</b>                          |                         |                         |                         |                         |                         |
| Services                                      | 13,797                  | 11,245                  | 1,835                   | 557                     | 4,656                   |
| Equipment                                     | 861,709                 | 511,193                 | 236,187                 | 404,120                 | 406,628                 |
| <b>Total Fund Expenditures</b>                | <u><b>875,506</b></u>   | <u><b>522,438</b></u>   | <u><b>238,023</b></u>   | <u><b>404,676</b></u>   | <u><b>411,284</b></u>   |
| <b>Excess of revenues less expenditures</b>   | <b>(322,086)</b>        | <b>23,208</b>           | <b>322,097</b>          | <b>156,597</b>          | <b>169,876</b>          |
| Beginning fund balance, January 1             | 2,630,371               | 2,607,163               | 2,285,067               | 2,128,472               | 1,958,596               |
| Ending fund balance, December 31              | 2,308,285               | 2,630,371               | 2,607,164               | 2,285,069               | 2,128,472               |
| Outstanding encumbrances                      |                         |                         |                         | (2,703)                 | (190,988)               |
| <b>Unencumbered fund balance, December 31</b> | <u><b>2,308,285</b></u> | <u><b>2,630,371</b></u> | <u><b>2,607,164</b></u> | <u><b>2,282,366</b></u> | <u><b>1,937,484</b></u> |

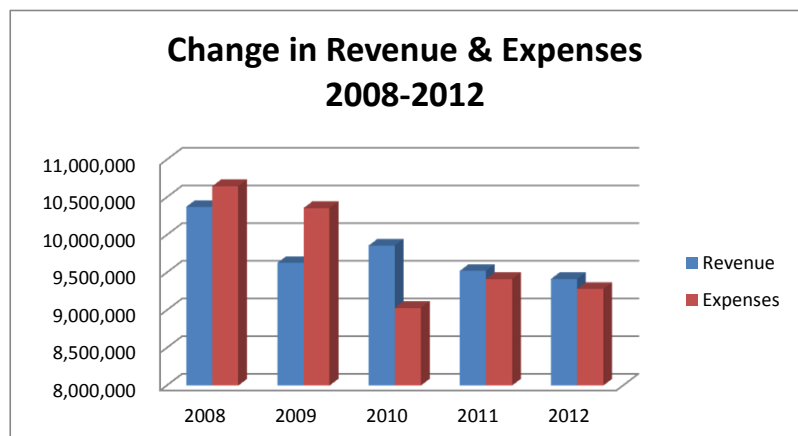
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**ALLEN COUNTY, OHIO**  
**STATEMENT OF CASH RECEIPTS & DISBURSEMENTS**  
**COMMUNITY MENTAL HEALTH FUND (FUND 8009)**

|                                                     | 2012<br>ACTUAL            | 2011<br>ACTUAL            | 2010<br>ACTUAL            | 2009<br>ACTUAL            | 2008<br>ACTUAL            |
|-----------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenues:</b>                                    |                           |                           |                           |                           |                           |
| Property Taxes                                      |                           |                           |                           |                           |                           |
| Real estate taxes                                   | \$1,235,942               | \$1,271,913               | \$1,220,681               | \$1,206,299               | \$1,204,577               |
| Personal property taxes                             | 193,385                   | 227,783                   | 272,001                   | 265,949                   | 317,081                   |
| House trailer tax                                   | 3,509                     | 4,184                     | 3,227                     | 3,880                     | 4,221                     |
| Property Tax Reimbursements                         | 171,228                   | 125,644                   | 170,430                   | 168,982                   | 178,850                   |
| <i>Total Property Taxes</i>                         | <u>1,604,064</u>          | <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                                      | 258,656                   | 299,787                   | 249,481                   | 266,170                   | 213,415                   |
| State Grants                                        | 2,765,745                 | 3,404,686                 | 3,848,909                 | 4,099,369                 | 5,211,627                 |
| Federal Grants                                      | 4,790,078                 | 4,190,778                 | 4,086,881                 | 3,619,615                 | 3,244,063                 |
| <i>Total Other Revenues</i>                         | <u>7,814,480</u>          | <u>7,895,251</u>          | <u>8,194,230</u>          | <u>7,985,155</u>          | <u>8,669,106</u>          |
| <b>Total Fund Revenue</b>                           | <b><u>9,418,543</u></b>   | <b><u>9,524,775</u></b>   | <b><u>9,860,570</u></b>   | <b><u>9,630,264</u></b>   | <b><u>10,373,834</u></b>  |
| <b>Expenditures:</b>                                |                           |                           |                           |                           |                           |
| Personal Services                                   |                           |                           |                           |                           |                           |
| Salaries                                            | 326,132                   | 358,190                   | 327,868                   | 337,440                   | 341,897                   |
| Insurance                                           | 81,020                    | 67,948                    | 83,675                    | 75,227                    | 79,112                    |
| Public employees retirement (PERS)                  | 45,172                    | 68,107                    | 82,138                    | 81,228                    | 81,628                    |
| Medicare                                            | 4,602                     | 5,125                     | 4,743                     | 4,878                     | 4,947                     |
| Unemployment                                        | 3,870                     | -                         | 0                         | 0                         | 0                         |
| <i>Total Personal Services</i>                      | <u>460,796</u>            | <u>499,370</u>            | <u>498,424</u>            | <u>498,773</u>            | <u>507,585</u>            |
| Other Expenditures                                  |                           |                           |                           |                           |                           |
| Materials and supplies                              | 64,783                    | 107,477                   | 117,086                   | 130,964                   | 135,328                   |
| Services                                            | 8,754,827                 | 8,807,369                 | 13,446                    | 11,668                    | 15,512                    |
| Equipment                                           | 2,520                     | 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>8,822,130</u>          | <u>8,915,962</u>          | <u>8,534,333</u>          | <u>9,858,753</u>          | <u>10,141,175</u>         |
| <b>Total Expenditures</b>                           | <b><u>9,282,926</u></b>   | <b><u>9,415,332</u></b>   | <b><u>9,032,757</u></b>   | <b><u>10,357,526</u></b>  | <b><u>10,648,759</u></b>  |
| <b>Excess of Revenues over (under) Expenditures</b> | <b>135,618</b>            | <b>109,443</b>            | <b>827,812</b>            | <b>(727,262)</b>          | <b>(274,925)</b>          |
| Beginning fund balance, January 1                   | 4,870,643                 | 4,761,200                 | 3,933,388                 | 4,660,650                 | 4,935,575                 |
| Ending fund balance, December 31                    | 5,006,261                 | 4,870,643                 | 4,761,200                 | 3,933,388                 | 4,660,650                 |
| Outstanding encumbrances                            | -                         | -                         | -                         | -                         | -                         |
| <b>Unencumbered fund balance, December 31</b>       | <b><u>\$5,006,261</u></b> | <b><u>\$4,870,643</u></b> | <b><u>\$4,761,200</u></b> | <b><u>\$3,933,388</u></b> | <b><u>\$4,660,650</u></b> |

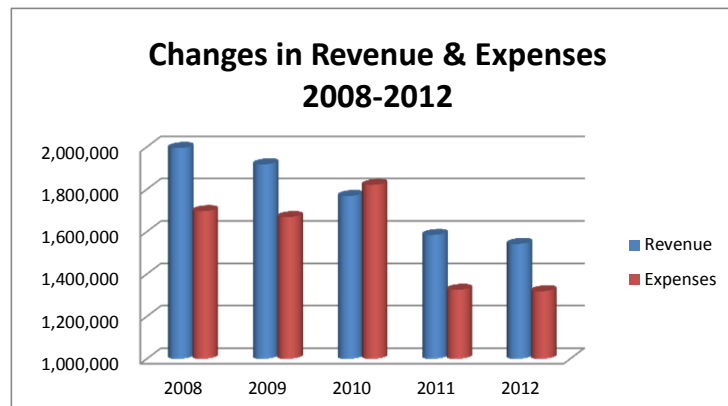
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**ALLEN COUNTY, OHIO**  
**STATEMENT OF CASH RECEIPTS & DISBURSEMENTS**  
**PARK DISTRICT (FUND 8850)**

|                                                     | 2012<br>ACTUAL            | 2011<br>ACTUAL            | 2010<br>ACTUAL            | 2009<br>ACTUAL            | 2008<br>ACTUAL            |
|-----------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>REVENUE</b>                                      |                           |                           |                           |                           |                           |
| Property Taxes                                      |                           |                           |                           |                           |                           |
| Real estate taxes                                   | 1,078,412                 | 1,069,044                 | 1,005,999                 | 1,074,455                 | 1,060,073                 |
| Personal property taxes                             | 199,249                   | 236,584                   | 350,171                   | 278,174                   | 352,792                   |
| House trailer tax                                   | 3,569                     | 4,583                     | 2,980                     | 3,882                     | 4,075                     |
| Property Tax Reimbursements                         | -                         | -                         | -                         | -                         | 9,809                     |
| <i>Total Property Taxes</i>                         | <u>1,281,230</u>          | <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                               | 92,067                    | 111,153                   | 138,380                   | 110,299                   | 131,130                   |
| State Grants                                        | -                         | -                         | -                         | -                         | 2,240                     |
| <i>Total State Reimbursements</i>                   | <u>92,067</u>             | <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                                   | 5,417                     | 3,425                     | 5,171                     | 201,830                   | 129,870                   |
| Interest                                            | 1,953                     | 3,424                     | 2,922                     | 7,814                     | 47,086                    |
| Charges for Services & Fines & Sundry               | 162,104                   | 128,093                   | 117,255                   | 134,292                   | 193,877                   |
| <i>Total Other Revenues</i>                         | <u>169,475</u>            | <u>163,725</u>            | <u>271,383</u>            | <u>451,560</u>            | <u>435,499</u>            |
| <b>Total Fund Revenue</b>                           | <b><u>1,542,772</u></b>   | <b><u>1,585,088</u></b>   | <b><u>1,768,914</u></b>   | <b><u>1,918,370</u></b>   | <b><u>1,995,619</u></b>   |
| <b>EXPENDITURE</b>                                  |                           |                           |                           |                           |                           |
| Personal Services                                   |                           |                           |                           |                           |                           |
| Salaries                                            | 627,599                   | 612,155                   | 604,274                   | 579,417                   | 603,747                   |
| Insurance                                           | 138,354                   | 188,814                   | 198,944                   | 200,610                   | 202,888                   |
| Public employees retirement (PERS)                  | 91,594                    | 88,772                    | 87,319                    | 86,104                    | 88,116                    |
| Medicare                                            | 7,311                     | 7,434                     | 7,377                     | 6,305                     | 6,738                     |
| Unemployment                                        | -                         | -                         | 4,770                     | 3,498                     | 148                       |
| <i>Total Personal Services</i>                      | <u>864,858</u>            | <u>897,176</u>            | <u>902,684</u>            | <u>875,934</u>            | <u>901,638</u>            |
| Material & Supplies                                 |                           |                           |                           |                           |                           |
| Materials and supplies                              | 175,535                   | 180,225                   | 189,314                   | 159,382                   | 172,965                   |
| Services                                            | 159,461                   | 107,126                   | 127,498                   | 83,673                    | 127,936                   |
| <i>Total Material &amp; Supplies</i>                | <u>334,996</u>            | <u>287,351</u>            | <u>316,811</u>            | <u>243,055</u>            | <u>300,902</u>            |
| Capital Outlay                                      |                           |                           |                           |                           |                           |
| Land                                                | -                         | -                         | -                         | -                         | -                         |
| New Buildings                                       | 73,418                    | 39,467                    | 350,717                   | 54,365                    | 254,257                   |
| Equipment                                           | 16,772                    | 30,000                    | 12,334                    | 10,599                    | 5,155                     |
| Vehicles                                            | 18,798                    | 44,548                    | 17,575                    | 19,880                    | 21,804                    |
| Lauer Hist Farm                                     | 10,435                    | 27,249                    | 22,361                    | 1,004                     | 31,844                    |
| Riverwalk Extension                                 | -                         | -                         | 198,677                   | 464,654                   | 181,693                   |
| <i>Total Capital Outlay</i>                         | <u>119,423</u>            | <u>141,265</u>            | <u>601,664</u>            | <u>550,502</u>            | <u>494,753</u>            |
| <b>Total Expenditures</b>                           | <b><u>1,319,278</u></b>   | <b><u>1,325,792</u></b>   | <b><u>1,821,159</u></b>   | <b><u>1,669,490</u></b>   | <b><u>1,697,292</u></b>   |
| <b>Excess of revenues over (under) expenditures</b> | <b>223,494</b>            | <b>259,296</b>            | <b>(52,245)</b>           | <b>248,880</b>            | <b>298,326</b>            |
| Beginning fund balance, January 1                   | 2,231,923                 | 1,972,628                 | 2,024,873                 | 1,775,993                 | 1,477,666                 |
| Ending fund balance, December 31                    | 2,455,417                 | 2,231,924                 | 1,972,628                 | 2,024,873                 | 1,775,992                 |
| Outstanding encumbrances                            | (5,940)                   | (5,144)                   | (29,446)                  | (413,043)                 | (331,820)                 |
| <b>Unencumbered fund balance, December 31</b>       | <b><u>\$2,449,477</u></b> | <b><u>\$2,226,781</u></b> | <b><u>\$1,943,182</u></b> | <b><u>\$1,611,830</u></b> | <b><u>\$1,444,172</u></b> |

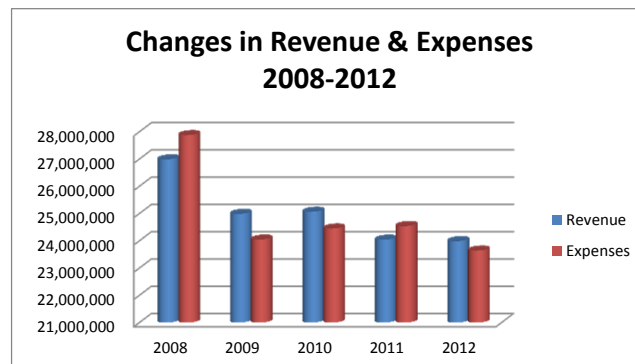
This is an unaudited financial statement.



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

|                                                     | 2012<br>ACTUAL            | 2011<br>ACTUAL            | 2010<br>ACTUAL            | 2009<br>ACTUAL            | 2008<br>ACTUAL            |
|-----------------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Revenues:</b>                                    |                           |                           |                           |                           |                           |
| Taxes & Payments from the State                     |                           |                           |                           |                           |                           |
| County sales tax                                    | 14,427,879                | 13,742,576                | 13,517,537                | 12,520,529                | 13,351,086                |
| Real estate taxes                                   | 2,542,090                 | 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                                   | 8,533                     | 11,228                    | 6,923                     | 9,190                     | 7,675                     |
| Property Tax Reimbursements from the State          | 356,492                   | 366,925                   | 353,326                   | 346,442                   | 340,068                   |
| Property transfer tax and conveyance fees           | 501,675                   | 391,730                   | 373,047                   | 372,633                   | 457,936                   |
| Local Government                                    | 1,122,826                 | 1,593,864                 | 1,631,766                 | 1,626,638                 | 1,873,034                 |
| <i>Total Taxes &amp; Payments from the State</i>    | <u>18,959,495</u>         | <u>18,831,521</u>         | <u>19,063,235</u>         | <u>17,976,210</u>         | <u>19,343,264</u>         |
| Other revenues:                                     |                           |                           |                           |                           |                           |
| Fines & Forfeitures                                 | 98,816                    | 148,526                   | 183,377                   | 180,919                   | 201,924                   |
| Charges for Services                                | 3,081,118                 | 3,122,195                 | 3,220,612                 | 3,267,887                 | 3,181,077                 |
| Licenses                                            | 6,382                     | 7,723                     | 5,807                     | 6,632                     | 7,094                     |
| Interest                                            | 439,750                   | 546,955                   | 842,650                   | 1,381,379                 | 2,268,559                 |
| Rent of county buildings                            | 573,733                   | 704,979                   | 774,255                   | 826,507                   | 742,914                   |
| Miscellaneous and reimbursements                    | 397,191                   | 546,901                   | 460,204                   | 382,813                   | 314,372                   |
| <i>Total Other Revenues</i>                         | <u>4,596,989</u>          | <u>5,077,280</u>          | <u>5,486,905</u>          | <u>6,046,137</u>          | <u>6,715,941</u>          |
| <b>Total General Fund Revenue</b>                   | <u><b>23,556,484</b></u>  | <u><b>23,908,800</b></u>  | <u><b>24,550,139</b></u>  | <u><b>24,022,347</b></u>  | <u><b>26,059,204</b></u>  |
| <b>Expenditures:</b>                                |                           |                           |                           |                           |                           |
| Personal Services                                   |                           |                           |                           |                           |                           |
| Salaries                                            | 12,500,369                | 12,449,323                | 12,289,884                | 12,423,958                | 13,660,770                |
| Insurance                                           | 2,257,646                 | 2,397,281                 | 2,514,641                 | 2,547,177                 | 2,758,696                 |
| Public employees retirement (PERS)                  | 1,841,513                 | 1,845,382                 | 1,824,792                 | 1,836,643                 | 2,026,839                 |
| Medicare                                            | 160,050                   | 155,309                   | 151,034                   | 150,431                   | 166,785                   |
| Unemployment                                        | 7,185                     | 14,007                    | 18,259                    | 46,707                    | 3,419                     |
| <i>Total Personal Services</i>                      | <u>16,766,764</u>         | <u>16,861,302</u>         | <u>16,798,609</u>         | <u>17,004,917</u>         | <u>18,616,510</u>         |
| Services                                            |                           |                           |                           |                           |                           |
| Services                                            | 2,230,420                 | 1,954,117                 | 1,887,217                 | 1,833,250                 | 2,375,389                 |
| Utilities                                           | 1,021,183                 | 960,514                   | 925,401                   | 1,088,154                 | 1,366,225                 |
| Grants                                              | 324,491                   | 618,729                   | 579,550                   | 459,006                   | 975,573                   |
| Indigent Defense                                    | 513,151                   | 635,931                   | 791,967                   | 832,596                   | 788,799                   |
| Insurance                                           | 691,108                   | 694,531                   | 733,344                   | 763,311                   | 704,653                   |
| <i>Total Services</i>                               | <u>4,780,354</u>          | <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                              | 1,393,421                 | 1,310,974                 | 1,244,052                 | 1,209,726                 | 1,440,214                 |
| Equipment                                           | 81,665                    | 60,942                    | 89,109                    | 40,918                    | 149,255                   |
| Other miscellaneous                                 | 24,393                    | 15,034                    | 94,239                    | 33,877                    | 96,579                    |
| <i>Total Other Expenditures</i>                     | <u>1,499,479</u>          | <u>1,386,951</u>          | <u>1,427,399</u>          | <u>1,284,521</u>          | <u>1,686,048</u>          |
| <b>Total General Fund Expenditures</b>              | <u><b>23,046,597</b></u>  | <u><b>23,112,075</b></u>  | <u><b>23,143,488</b></u>  | <u><b>23,265,756</b></u>  | <u><b>26,513,197</b></u>  |
| Excess of Revenues over (under) Expenditures        | 509,887                   | 796,726                   | 1,406,651                 | 756,591                   | (453,993)                 |
| Other financing sources (uses):                     |                           |                           |                           |                           |                           |
| Sale of fixed assets                                | 940                       | 14,858                    | 21                        | 117,810                   | 238,818                   |
| Other financing uses                                | 320,959                   |                           | 236,471                   | 356,593                   | 608,636                   |
| Transfer in                                         | 100,000                   | 100,000                   | 250,000                   | 414,359                   | -                         |
| Transfer out                                        | (483,204)                 | (1,252,643)               | (1,207,762)               | (779,182)                 | (1,149,482)               |
| Advance in                                          | 9,252                     | 16,876                    | 29,754                    | 77,552                    | 83,199                    |
| Advance out                                         | (114,000)                 | (176,166)                 | (101,540)                 | -                         | (215,300)                 |
| <i>Total other financing sources (uses)</i>         | <u>(166,052)</u>          | <u>(1,297,074)</u>        | <u>(793,055)</u>          | <u>187,132</u>            | <u>(434,129)</u>          |
| <b>Excess of Revenues over/(under) Expenditures</b> | <b>343,835</b>            | <b>(500,349)</b>          | <b>613,596</b>            | <b>943,723</b>            | <b>(888,122)</b>          |
| Beginning fund balance, January 1                   | 3,614,358                 | 4,114,707                 | 3,501,111                 | 2,557,388                 | 3,445,509                 |
| Ending fund balance, December 31                    | 3,958,193                 | 3,614,358                 | 4,114,707                 | 3,501,111                 | 2,557,387                 |
| Outstanding encumbrances                            | (67,168)                  | (190,743)                 | (116,006)                 | (106,491)                 | (126,620)                 |
| <b>Unencumbered fund balance, December 31</b>       | <u><b>\$3,891,025</b></u> | <u><b>\$3,423,615</b></u> | <u><b>\$3,998,702</b></u> | <u><b>\$3,394,620</b></u> | <u><b>\$2,430,767</b></u> |

This is an unaudited financial statement.





**ALLEN COUNTY, OHIO  
2013 & 2014 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

| <b>2013</b>                       | <i>2013<br/>Budget</i>    | <i>Actual<br/>1/1/13-6/20/13</i> | <i>Estimate<br/>6/21/13-12/31/13</i> | <i>Projected @<br/>12/31/2013</i> |
|-----------------------------------|---------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2013     | \$2,953,077               | \$2,953,077                      | \$2,534,086                          | \$2,953,077                       |
| 2013 Revenues                     | 6,570,626                 | 2,405,083                        | 3,176,949                            | \$5,582,032                       |
| 2013 Expenditures                 | <u>6,675,000</u>          | <u>2,824,074</u>                 | <u>3,850,926</u>                     | <u>\$6,675,000</u>                |
| Projected Bal., December 31, 2013 | <u><u>\$2,848,703</u></u> | <u><u>\$2,534,086</u></u>        | <u><u>\$1,860,109</u></u>            | <u><u>\$1,860,109</u></u>         |

**Cash fund balance at June 20, 2013** **\$2,534,086**

| <b>2014</b>                       | <i>Projected</i>        |
|-----------------------------------|-------------------------|
| Fund Balance, January 1, 2014     | \$1,860,109             |
| 2014 Estimated Revenues           | 5,302,931               |
| 2014 Estimated Expenditures       | <u>6,842,648</u>        |
| Projected Bal., December 31, 2014 | <u><u>\$320,392</u></u> |

**2014 Budget Notes**

*Estimates provided by Children Services.*

**ALLEN COUNTY, OHIO  
2013 & 2014 BUDGET  
ACBDD (FUND 2018)**

*Operating Revenue and Expenses with Reserves & Liabilities*

| <b>2013</b>                         | <i>2013<br/>Budget</i> | <i>Actual<br/>1/1/13-6/20/13</i> | <i>Estimate<br/>6/21/13-12/31/13</i> | <i>Projected @<br/>12/31/2013</i> |
|-------------------------------------|------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2013       | \$9,290,899            | \$9,290,899                      | \$9,138,610                          | \$9,290,899                       |
| 2013 Revenues                       | 14,364,774             | 6,996,580.59                     | 7,368,193.41                         | \$14,364,774                      |
| 2013 Expenditures                   | 15,601,973             | 7,148,870.07                     | 8,453,103.00                         | \$15,601,973                      |
| 2012 Reserve Fund                   | 6,945,582              | -                                | -                                    | \$0                               |
| 2012 Vacation/Severance Liabilities | 500,000                | -                                | -                                    | \$0                               |
| Projected Bal., December 31, 2013   | <u>\$608,118</u>       | <u>\$9,138,610</u>               | <u>\$8,053,700</u>                   | <u>\$8,053,700</u>                |

**Cash fund balance at June 20, 2013**

**\$9,138,610**

**12/31/13 Estimated Balance with Reserves & Liabilities**

**\$8,053,700**

**2014**

*Projected*

|                                     |                    |
|-------------------------------------|--------------------|
| Fund Balance, January 1, 2014       | \$8,053,700        |
| 2014 Estimated Revenues             | 14,037,789         |
| 2014 Budget Notes                   |                    |
| Administration - DD                 | 1,447,927          |
| Plant Maintenance - DD              | 700,838            |
| Total Children's Services           | 2,270,299          |
| Total Adult Services                | 6,095,517          |
| Transportation                      | 2,279,447          |
| Cafeteria                           | 155,475            |
| Community Support Services          | 2,580,070          |
| Help Me Grow Project                | 447,473            |
| 2014 Estimated Expenditures         | 15,977,046         |
| 2014 Reserve Fund                   | 6,945,582.00       |
| 2014 Vacation/Severance Liabilities | 500,000.00         |
| Projected Bal., December 31, 2014   | <u>\$6,114,443</u> |

**2014 Budget Notes**

*Estimates provided by Allen County Board of Developmental Disabilities*

**ALLEN COUNTY, OHIO  
2013 & 2014 BUDGET  
ACBDD PI (FUND 4018)**

| <b>2013</b>                       | <i>2013<br/>Budget</i> | <i>Actual<br/>1/1/13-6/20/13</i> | <i>Estimate<br/>6/21/13-12/31/13</i> | <i>Projected @<br/>12/31/2013</i> |
|-----------------------------------|------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2013     | \$2,308,285            | \$2,308,285                      | \$2,480,830                          | \$2,308,285                       |
| 2013 Revenues                     | 422,179                | 262,906.24                       | 159,273.00                           | \$422,179                         |
| 2013 Expenditures                 | 1,373,998              | 90,362.12                        | 1,283,635.88                         | \$1,373,998                       |
| Projected Bal., December 31, 2013 | <u>\$1,356,467</u>     | <u>\$2,480,830</u>               | <u>\$1,356,467</u>                   | <u>\$1,356,467</u>                |

**Cash fund balance at June 20, 2013** **2,480,829.57**

| <b>2014</b>                       | <i>Projected</i>   |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2014     | \$1,356,467        |
| 2014 Estimated Revenues           | 422,179            |
| 2014 Estimated Expenditures       | 644,000            |
| Projected Bal., December 31, 2014 | <u>\$1,134,646</u> |

**2014 Budget Notes**

*Estimates provided by Allen County Board of Developmental Disabilities*

**ALLEN COUNTY, OHIO  
2013 & 2014 BUDGET  
MENTAL HEALTH (FUND 8009)**

| <b>2013</b>                       | <i>2013<br/>Budget</i> | <i>Actual<br/>1/1/13-6/20/13</i> | <i>Estimate<br/>6/21/13-12/31/13</i> | <i>Projected @<br/>12/31/2013</i> |
|-----------------------------------|------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2013     | \$5,006,261            | \$5,006,261                      | \$4,747,690                          | \$5,006,261                       |
| 2013 Revenues                     | 5,664,237              | 2,580,069                        | 3,084,168                            | \$5,664,237                       |
| 2013 Expenditures                 | 6,664,237              | 2,838,640                        | 3,825,597                            | \$6,664,237                       |
| Projected Bal., December 31, 2013 | <u>\$4,006,261</u>     | <u>\$4,747,690</u>               | <u>\$4,006,261</u>                   | <u>\$4,006,261</u>                |

**Cash fund balance at June 20, 2013** **4,747,689.88**

| <b>2014</b>                       | <i>Projected</i>   |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2014     | \$4,006,261        |
| 2014 Estimated Revenues           | 4,936,736          |
| 2014 Estimated Expenditures       | 5,936,736          |
| Projected Bal., December 31, 2014 | <u>\$3,006,261</u> |

**2014 Budget Notes**

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

**ALLEN COUNTY, OHIO  
2013 & 2014 BUDGET  
PARK DISTRICT (FUND 8850)**

| <b>2013</b>                       | <i>2013<br/>Budget</i> | <i>Actual<br/>1/1/13-6/20/13</i> | <i>Estimate<br/>6/21/13-12/31/13</i> | <i>Projected @<br/>12/31/2013</i> |
|-----------------------------------|------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2013     | \$2,455,417            | \$2,455,417                      | \$2,479,335                          | \$2,455,417                       |
| 2013 Revenues                     | 1,424,650              | 708,256                          | 716,394                              | \$1,424,650                       |
| 2013 Expenditures                 | 3,859,050              | 684,338                          | 725,346                              | \$1,409,684                       |
| Projected Bal., December 31, 2013 | <u>\$21,017</u>        | <u>\$2,479,335</u>               | <u>\$2,470,384</u>                   | <u>\$2,470,384</u>                |

**Cash fund balance at June 20, 2013** **\$2,479,335**

| <b>2014</b>                       | <i>Projected</i> |
|-----------------------------------|------------------|
| Fund Balance, January 1, 2014     | \$2,470,384      |
| 2014 Estimated Revenues           | 1,431,555        |
| 2014 Estimated Expenditures       | 3,686,555        |
| Projected Bal., December 31, 2014 | <u>\$215,384</u> |

**2014 Budget Notes**

*Estimates provided by Johnny Appleseed Metropolitan Park District*

**ALLEN COUNTY, OHIO  
2013 & 2014 BUDGET  
GENERAL FUND (FUND 1001)**

| <b>2013</b>                       | <i>2013<br/>Budget</i> | <i>Actual<br/>1/1/13-6/20/13</i> | <i>Estimate<br/>6/21/13-12/31/13</i> | <i>Projected @<br/>12/31/2013</i> |
|-----------------------------------|------------------------|----------------------------------|--------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2013     | \$3,614,358            | \$3,614,358                      | \$3,479,402                          | \$3,614,358                       |
| 2013 Revenues                     | 23,296,182             | 12,127,120                       | 11,309,062                           | \$23,436,182                      |
| 2013 Expenditures                 | <u>24,670,247</u>      | <u>12,262,077</u>                | <u>12,308,170</u>                    | <u>\$24,570,247</u>               |
| Projected Bal., December 31, 2013 | <u>\$2,240,293</u>     | <u>\$3,479,402</u>               | <u>\$2,480,294</u>                   | <u>\$2,480,294</u>                |

|                                                |                     |
|------------------------------------------------|---------------------|
| <b>Cash fund balance at June 20, 2013</b>      | <b>3,823,237.59</b> |
| <b>Cash Balance of Reserve Fund at 6/20/13</b> | <b>1,266,980.10</b> |
| <b>Cash Balance of Capital Fund at 6/20/13</b> | <b>1,144,095.24</b> |

| <b>2014</b>                       | <i>Projected</i>  |
|-----------------------------------|-------------------|
| Fund Balance, January 1, 2014     | \$2,480,294       |
| 2014 Estimated Revenues           | 23,834,182        |
| 2014 Estimated Expenditures       | <u>25,410,354</u> |
| Projected Bal., December 31, 2014 | <u>\$904,121</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*

Increase expenses by 3%

**ALLEN COUNTY, OHIO  
2013 & 2014 BUDGET  
GENERAL OBLIGATION DEBT**

| <b>Debt Name</b>               | <b>Energy Note</b>  | <b>Eastown Road</b> | <b>Civic Center</b> | <b>Court of Appeals</b> | <b>Justice Center</b> | <b>Parking</b>    | <b>Total</b>        |
|--------------------------------|---------------------|---------------------|---------------------|-------------------------|-----------------------|-------------------|---------------------|
| <b>Term</b>                    | 8 Yr. Note          | 10 Yr Note          | 6 Yr Note           | 3 Yr Note               | 3 Yr Note             | 6 Yr Note         |                     |
| <b>Maturity</b>                | 1/12/2019           | 4/24/2018           | 12/1/2018           | 1/1/2016                | 1/1/2016              | 12/1/2018         |                     |
| <b>Finance Company</b>         | Chase Bank          | Chase Bank          | Chase Bank          | Chase Bank              | Chase Bank            | Chase Bank        |                     |
| <b>Interest Rate</b>           | 3.50%               | 3.20%               | 2.34%               | 1.93%                   | 1.93%                 | 2.34%             |                     |
| <b>2013</b>                    |                     |                     |                     |                         |                       |                   |                     |
| <b>DEBT INFORMATION</b>        |                     |                     |                     |                         |                       |                   |                     |
| <b>1/1/13 Debt Balance</b>     | 2,278,675.38        | 1,157,217.60        | 2,595,783.20        | 823,721.27              | 2,297,366.22          | 806,721.00        | 9,959,484.67        |
| <b>2013 P&amp; I Payments</b>  | 355,975.00          | 207,115.04          | 274,209.24          | 275,283.05              | 767,766.95            | 83,727.80         | 1,964,077.08        |
| <b>12/31/13 Debt Balance</b>   | <u>1,922,700.38</u> | <u>950,102.56</u>   | <u>2,321,573.96</u> | <u>548,438.22</u>       | <u>1,529,599.27</u>   | <u>722,993.20</u> | <u>7,995,407.59</u> |
| <b>FUND BALANCES</b>           |                     |                     |                     |                         |                       |                   |                     |
| <b>1/1/13 Fund Balance</b>     | 356,320.48          | 153,599.40          | 404,589.66          | 120,098.05              | 406,030.72            | 64,657.37         | 1,505,295.68        |
| <b>2013 Est. Revenue</b>       | 329,612.56          | 149,182.08          | 202,603.58          | 279,019.69              | 651,589.86            | 132,136.85        | 1,744,144.62        |
| <b>2013 P&amp; I Payments</b>  | 355,975.00          | 207,115.04          | 274,209.24          | 275,283.05              | 767,766.95            | 83,727.80         | 1,964,077.08        |
| <b>2013 Loan Refinance Fee</b> | -                   | -                   | 5,308.34            | -                       | -                     | 1,651.13          | 6,959.47            |
| <b>12/31/13 Est. Fund Bal</b>  | <u>329,958.04</u>   | <u>95,666.44</u>    | <u>327,675.66</u>   | <u>123,834.69</u>       | <u>289,853.63</u>     | <u>111,415.29</u> | <u>1,278,403.75</u> |
| <b>2014</b>                    |                     |                     |                     |                         |                       |                   |                     |
| <b>DEBT INFORMATION</b>        |                     |                     |                     |                         |                       |                   |                     |
| <b>1/1/14 Debt Balance</b>     | 1,922,700.38        | 950,102.56          | 2,321,573.96        | 548,438.22              | 1,529,599.27          | 722,993.20        | 7,995,407.59        |
| <b>2014 P&amp; I Payments</b>  | 345,825.00          | 201,304.40          | 279,286.60          | 273,438.90              | 762,623.60            | 90,678.00         | 1,953,156.50        |
| <b>12/31/14 Debt Balance</b>   | <u>1,576,875.38</u> | <u>748,798.16</u>   | <u>2,042,287.36</u> | <u>274,999.32</u>       | <u>766,975.67</u>     | <u>632,315.20</u> | <u>6,042,251.09</u> |
| <b>FUND BALANCES</b>           |                     |                     |                     |                         |                       |                   |                     |
| <b>1/1/14 Fund Balance</b>     | 329,958.04          | 95,666.44           | 327,675.66          | 123,834.69              | 289,853.63            | 111,415.29        | 1,278,403.75        |
| <b>2014 Est. Revenue</b>       | 342,200.00          | 191,068.70          | 265,082.79          | 203,950.71              | 651,678.06            | 56,935.34         | 1,710,915.60        |
| <b>2014 P&amp; I Payments</b>  | 345,825.00          | 201,304.40          | 279,286.60          | 273,438.90              | 762,623.60            | 90,678.00         | 1,953,156.50        |
| <b>12/31/14 Est. Fund Bal</b>  | <u>326,333.04</u>   | <u>85,430.74</u>    | <u>313,471.85</u>   | <u>54,346.50</u>        | <u>178,908.09</u>     | <u>77,672.63</u>  | <u>1,036,162.85</u> |

*Notes:*

*Debt Balance include total principal and interest for the term of the loan.*

**ALLEN COUNTY  
2014 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

| <b>FUND</b> | <b>JURISDICTION</b>                       | <b>LEVY<br/>FULL RATE<br/>MILLAGE</b>  | <b>2014<br/>ESTIMATED<br/>TAX<br/>REVENUE</b> | <b>DATE OF<br/>LEVY<br/>BEG<br/>TAX YR</b> | <b>TERM OF<br/>LEVY<br/>END<br/>TAX YR</b> |
|-------------|-------------------------------------------|----------------------------------------|-----------------------------------------------|--------------------------------------------|--------------------------------------------|
| 1001        | Allen County<br>Allen County Debt Service | 1.65 inside mills<br>0.75 inside mills | \$3,010,794<br>\$1,624,232                    |                                            |                                            |
| 2019        | Children's Services                       | .75 outside mills<br>.50 outside mills | \$1,547,943<br>\$985,720                      | 5/4/2010<br>2010<br>5/3/2011<br>2011       | 5 Years<br>2014<br>5 Years<br>2015         |
| 2018        | Board of Developmental Disabilities       | 3.45 outside mills                     | \$6,032,269                                   | 5/7/2002<br>2002                           | Continuous<br>Never                        |
| 4018        | ACBDD, Permanent Improvement              | .30 outside mills                      | \$524,544                                     | 5/6/2003<br>2003                           | Continuous<br>Never                        |
| 8009        | Community Mental Health Recovery          | .50 outside mills                      | \$1,624,111                                   | 5/3/2005<br>2005                           | 10 Years<br>2014                           |
| 8850        | Johnny Appleseed Metro Park               | .75 outside mills                      | \$1,310,744                                   | 5/6/2003<br>2003                           | 10 Years<br>2012                           |

**Allen County Valuations for Tax Year 2012 (Payable in 2013)**

|                                 |                      |
|---------------------------------|----------------------|
| Agriculture & Residential       | 1,292,933,610        |
| Commercial & Industrial         | 436,172,660          |
| Utility Personal                | 95,617,570           |
| <b>TOTAL TAXABLE VALUATIONS</b> | <u>1,824,723,840</u> |
| Exempt and Abated Properties    | 405,499,540          |
| <b>TOTAL VALUATIONS</b>         | <u>4,054,947,220</u> |