

2015 Tax Budget



AVAILABLE FOR PUBLIC REVIEW: JULY 3, 2014

PUBLIC HEARING: JULY 15, 2014

PLANNED ADOPTION: JULY 17, 2014

Issued by:

Rhonda D. Eddy-Stienecker

Allen County Auditor



www.allencountyohauditor.com

**Allen County Auditor
Rhonda Eddy-Stienecker**

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July 3, 2014

Allen County Commissioners
Courthouse
Lima, OH 45801

RE: Adoption of the 2015 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 15, 2014, and adopt as your tax budget on July 17, 2014 for the fiscal year January 1, 2015 to December 31, 2015 (FY2015), 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 2013, 2012, 2011, 2010, and 2009 revenues and expenditures, while the 2014 includes the first 6 months actual transactions and the last six months estimated transactions. 2015 includes the revenues and expenditures that are estimated based upon information from the departments. 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 3, 2014.

You will need to include a cover page for the necessary resolution that you formally adopt on Thursday, July 17, 2014.

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

Sincerely,

Rhonda Eddy-Stienecker
Allen County Auditor

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

	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL
Revenues:					
Property Taxes					
Real estate taxes	2,044,694	1,862,558	1,996,431	1,410,569	1,495,549
Personal property taxes	299,613	341,382	399,745	479,409	464,669
House trailer tax	5,905	6,280	8,687	3,884	5,503
Property Tax Reimbursements	131,015	261,401	128,539	181,324	91,119
<i>Total Property Taxes</i>	<u>2,481,226</u>	<u>2,471,622</u>	<u>2,533,401</u>	<u>2,075,186</u>	<u>2,056,840</u>
Other revenues:					
Charges for Services	98,960	111,837	139,931	122,701	150,912
Miscellaneous and reimbursements	318,656	276,753	111,971	114,103	172,371
State and federal grants	2,747,751	2,973,436	3,415,860	3,889,155	3,321,652
<i>Total Other Revenues</i>	<u>3,165,367</u>	<u>3,362,026</u>	<u>3,667,762</u>	<u>4,125,960</u>	<u>3,644,935</u>
Total fund revenue	<u>5,646,593</u>	<u>5,833,648</u>	<u>6,201,163</u>	<u>6,201,145</u>	<u>5,701,775</u>
Expenditures:					
Personal Services					
Salaries	2,839,673	2,634,180	2,731,570	2,595,121	2,646,689
Insurance	498,722	469,202	519,462	541,279	543,495
Public employees retirement (PERS)	398,362	371,523	373,072	365,183	371,309
Medicare	39,259	36,004	35,499	33,359	34,257
Unemployment	-	-	-	2,976	3,812
<i>Total Personal Services</i>	<u>3,776,016</u>	<u>3,510,909</u>	<u>3,659,603</u>	<u>3,537,917</u>	<u>3,599,562</u>
Supplies & Services					
Materials and supplies	83,912	111,208	117,808	119,381	88,305
Contract Services	1,985,267	2,086,276	2,217,886	2,128,822	2,564,424
<i>Total Supplies & Services</i>	<u>2,069,179</u>	<u>2,197,485</u>	<u>2,335,694</u>	<u>2,248,203</u>	<u>2,652,729</u>
Capital Outlay					
Renovations			-	-	-
Equipment	3,242	36,647	76,371	28,497	6,272
<i>Total Capital Outlay</i>	<u>3,242</u>	<u>36,647</u>	<u>76,371</u>	<u>28,497</u>	<u>6,272</u>
Total expenditures	<u>5,848,437</u>	<u>5,745,041</u>	<u>6,071,668</u>	<u>5,814,616</u>	<u>6,258,563</u>
Excess of revenues less expenditures	(201,843)	88,607	129,495	386,529	(556,788)
Beginning fund balance, January 1	2,953,077	2,864,470	2,734,975	2,348,446	2,905,234
Ending fund balance, December 31	2,751,234	2,953,077	2,864,470	2,734,975	2,348,446
Outstanding encumbrances	0	0	0	0	(22,503)
Unencumbered fund balance, December 31	<u>\$2,751,234</u>	<u>\$2,953,077</u>	<u>\$2,864,470</u>	<u>\$2,734,975</u>	<u>\$2,325,943</u>

**ALLEN COUNTY, OHIO
2014 & 2015 BUDGET
CHILDRENS SERVICES (FUND 2019)**

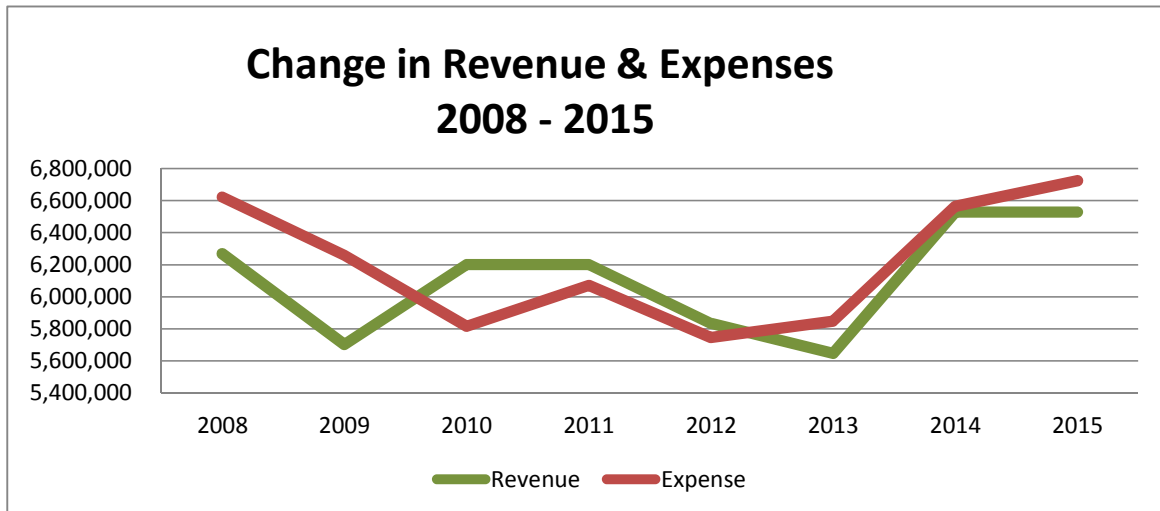
2014	<i>2014 Budget</i>	<i>Actual 1/1/14-6/30/14</i>	<i>Estimate 7/1/14-12/31/14</i>	<i>Projected @ 12/31/2014</i>
Fund Balance, January 1, 2014	\$2,751,234	\$2,751,234	\$3,088,605	\$2,751,234
2014 Revenues	6,529,188	3,203,994	3,325,194	\$6,529,188
2014 Expenditures	6,565,493	2,866,623	3,698,870	\$6,565,493
Projected Bal., December 31, 2014	<u>\$2,714,929</u>	<u>\$3,088,605</u>	<u>\$2,714,929</u>	<u>\$2,714,929</u>

Cash fund balance at June 30, 2014 **\$3,088,605**

2015	<i>Projected</i>
Fund Balance, January 1, 2015	\$2,714,929
2015 Estimated Revenues	6,529,188
2015 Estimated Expenditures	6,725,230
Projected Bal., December 31, 2015	<u>\$2,518,887</u>

2015 Budget Notes

Estimates provided by Children Services.



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

	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL
Revenues:					
Property Taxes					
Real estate taxes	4,177,050	4,082,662	4,059,713	4,073,175	4,345,828
Personal property taxes	1,121,060	1,231,224	1,374,121	1,589,769	1,265,334
House trailer tax	13,943	14,689	19,335	11,967	16,050
Property Tax Reimbursements	593,867	588,345	584,820	579,228	577,342
<i>Total Property Taxes</i>	<u>5,905,921</u>	<u>5,916,921</u>	<u>6,037,989</u>	<u>6,254,137</u>	<u>6,204,554</u>
Other Revenues:					
Charges for Services	916,820	861,074	766,034	725,336	629,370
Miscellaneous and reimbursements	1,076,663	893,386	547,144	392,446	411,990
Other receipts	234,337	239,040	339,491	325,796	275,408
Tax Equity - State Grant	309,281	339,327	388,058	412,575	412,575
Intergovernmental	5,769,983	5,476,992	6,385,294	6,060,289	6,255,717
<i>Total Other Revenues</i>	<u>8,307,083</u>	<u>7,809,819</u>	<u>8,426,022</u>	<u>7,916,442</u>	<u>7,985,059</u>
Total fund revenue	<u>14,213,005</u>	<u>13,726,740</u>	<u>14,464,010</u>	<u>14,170,579</u>	<u>14,189,613</u>
Expenditures:					
Personal Services					
Salaries	7,600,103	7,431,827	7,467,314	7,434,785	7,219,496
Insurance	2,036,738	1,947,756	1,893,646	1,874,848	1,961,356
PERS and STRS	1,098,332	1,063,308	1,086,469	1,083,411	1,045,601
Medicare	99,660	95,851	94,667	93,688	90,846
Unemployment	11,099.19	1,911.02	2,448.54	13,128.98	20,943.26
Other benefits	31,636	1,117	20,292	26,180	22,792
<i>Total Personal Services</i>	<u>10,877,568</u>	<u>10,541,770</u>	<u>10,564,836</u>	<u>10,526,042</u>	<u>10,361,034</u>
Other Expenditures					
Supplies and materials	393,475	423,561	1,335,269	438,734	389,642
Services	3,743,879	3,651,143	2,116,328	2,099,890	1,761,233
Equipment	1,405	4,899	329	1,219	8,098
<i>Total Other Expenditures</i>	<u>4,138,759</u>	<u>4,079,603</u>	<u>3,451,926</u>	<u>2,539,843</u>	<u>2,158,973</u>
Total Expenditures	<u>15,016,327</u>	<u>14,621,373</u>	<u>14,016,762</u>	<u>13,065,885</u>	<u>12,520,007</u>
Excess of revenues less expenditures	(803,323)	(894,633)	447,248	1,104,694	1,669,607
Other financing uses:					
Bond and note proceeds					
Transfer in	26,900	3,809	4,232	4,623	129,389
Transfer out	-	(20,000)	(22,112)	(66,000)	(73,890)
Advance in	-	8,112	16,387	116,610	14,430
Advance out	(17,335)	(10,000)	(10,350)	(10,000)	(141,838)
<i>Total other financing uses</i>	<u>9,565</u>	<u>(18,080)</u>	<u>(11,842)</u>	<u>45,233</u>	<u>(71,909)</u>
Excess of revenues over (under) expenditures	(793,757)	(912,713)	435,406	1,149,927	1,597,697
Beginning fund balance, January 1	9,290,899	10,203,612	9,768,206	8,618,279	7,020,582
Ending fund balance, December 31	8,497,142	9,290,899	10,203,612	9,768,206	8,618,279
Outstanding encumbrances	-	-	-	-	-
Unencumbered fund balance, December 31	<u>\$8,497,142</u>	<u>\$9,290,899</u>	<u>\$10,203,612</u>	<u>\$9,768,206</u>	<u>\$8,618,279</u>

**ALLEN COUNTY, OHIO
2014 & 2015 BUDGET
ACBDD (FUND 2018)**

<i>Operating Revenue and Expenses with Reserves & Liabilities</i>				
	2014	Actual	Estimate	Projected @
2014	<i>Budget</i>	<i>1/1/14-6/30/14</i>	<i>7/1/14-12/31/14</i>	<i>12/31/2014</i>
Fund Balance, January 1, 2014	\$8,497,142	\$8,497,142	\$8,671,670	\$8,497,142
2014 Revenues	14,507,031	7,351,372.14	7,155,658.86	\$14,507,031
2014 Expenditures	15,861,731	7,176,843.90	8,684,887.10	\$15,861,731
2014 Reserve Fund	6,642,442	-		\$0
2014 Vacation/Severance Liabilities	500,000	-		\$0
Projected Bal., December 31, 2014	<u>\$0</u>	<u>\$8,671,670</u>	<u>\$7,142,442</u>	<u>\$7,142,442</u>

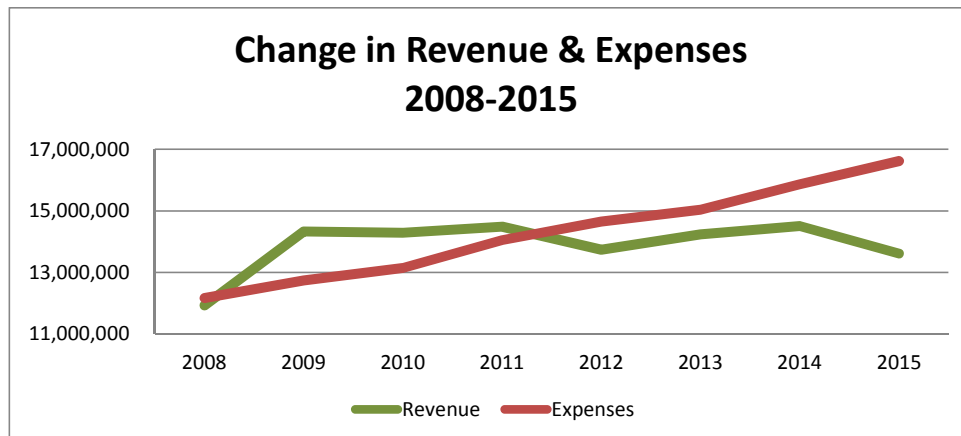
Cash fund balance at June 30, 2014 **\$8,671,670**

12/31/14 Estimated Balance with Reserves & Liabilities
\$7,142,442

2015	<i>Projected</i>
Fund Balance, January 1, 2015	\$7,142,442
2015 Reserve Fund	-
2015 Vacation/Severance Liabilities	-
Fund Bal including Reserve Funds	\$7,142,442
2015 Estimated Revenues	13,614,922
2015 Budget Notes	
Administration - DD	1,453,021
Plant Maintenance - DD	727,945
Total Children's Services	2,294,402
Total Adult Services	6,719,665
Transportation	2,240,466
Cafeteria	140,392
Community Support Services	2,580,388
Help Me Grow Project	461,640
2015 Estimated Expenditures	<u>16,617,918</u>
2015 Reserve Fund	-
2015 Vacation/Severance Liabilities	-
12/31/15 Cash Balance Less Reserves	<u>\$4,139,446</u>

2015 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)

	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL
Revenues:					
Property Taxes					
Real estate taxes	\$363,289	\$355,163	\$353,331	\$354,739	\$378,218
Personal property taxes	97,483	107,063	120,432	138,241	108,673
House trailer tax	1,212	1,277	1,682	1,041	1,396
Property Tax Reimbursements	51,760	51,365	51,261	50,368	50,204
<i>Total Property Taxes</i>	<u>513,745</u>	<u>514,868</u>	<u>526,705</u>	<u>544,389</u>	<u>538,491</u>
Other revenues:					
Other receipts	11,275	38,553	18,940	15,731	22,782
Federal grants	-	-	-	-	-
<i>Total other revenues</i>	<u>11,275</u>	<u>38,553</u>	<u>18,940</u>	<u>15,731</u>	<u>22,782</u>
Total Fund Revenue	<u>525,020</u>	<u>553,421</u>	<u>545,646</u>	<u>560,119</u>	<u>561,273</u>
Expenditures:					
Services	12,015	13,797	11,245	1,835	557
Equipment	447,681	861,709	511,193	236,187	404,120
Total Fund Expenditures	<u>459,696</u>	<u>875,506</u>	<u>522,438</u>	<u>238,023</u>	<u>404,676</u>
Excess of revenues less expenditures	65,323	(322,086)	23,208	322,097	156,597
Beginning fund balance, January 1	2,308,285	2,630,371	2,607,163	2,285,067	2,128,472
Ending fund balance, December 31	2,373,609	2,308,285	2,630,371	2,607,164	2,285,069
Outstanding encumbrances					(2,703)
Unencumbered fund balance, December 31	<u>2,373,609</u>	<u>2,308,285</u>	<u>2,630,371</u>	<u>2,607,164</u>	<u>2,282,366</u>

**ALLEN COUNTY, OHIO
2014 & 2015 BUDGET
ACBDD PI (FUND 4018)**

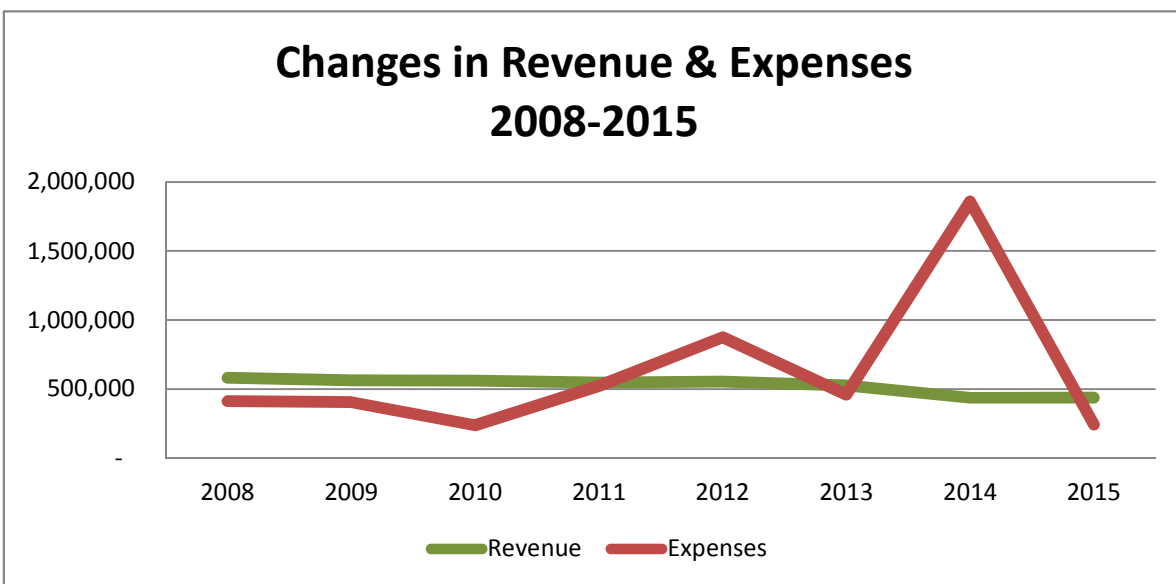
2014	<i>2014 Budget</i>	<i>Actual 1/1/14-6/30/14</i>	<i>Estimate 7/1/14-12/31/14</i>	<i>Projected @ 12/31/2014</i>
Fund Balance, January 1, 2014	\$2,373,609	\$2,373,609	\$1,808,604	\$2,373,609
2014 Revenues	436,412	285,013.19	151,398.81	\$436,412
2014 Expenditures	1,858,584	850,018.18	1,008,565.82	\$1,858,584
Projected Bal., December 31, 2014	<u>\$951,437</u>	<u>\$1,808,604</u>	<u>\$951,437</u>	<u>\$951,437</u>

Cash fund balance at June 30, 2014 **1,808,603.96**

2015	<i>Projected</i>
Fund Balance, January 1, 2015	\$951,437
2015 Estimated Revenues	436,412
2015 Estimated Expenditures	242,794
Projected Bal., December 31, 2015	<u>\$1,145,055</u>

2015 Budget Notes

Estimates provided by Allen County Board of Developmental Disabilities



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

	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL
Revenues:					
Property Taxes					
Real estate taxes	\$1,258,773	\$1,235,942	\$1,271,913	\$1,220,681	\$1,206,299
Personal property taxes	158,549	193,385	227,783	272,001	265,949
House trailer tax	3,056	3,509	4,184	3,227	3,880
Property Tax Reimbursements	172,249	171,228	125,644	170,430	168,982
<i>Total Property Taxes</i>	<u>1,592,628</u>	<u>1,604,064</u>	<u>1,629,524</u>	<u>1,666,339</u>	<u>1,645,110</u>
Other revenues:					
Charges for Services	-	-	-	8,959	-
Sundry Revenue	237,663	258,656	299,787	249,481	266,170
State Grants	2,392,058	2,765,745	3,404,686	3,848,909	4,099,369
Federal Grants	1,293,853	4,790,078	4,190,778	4,086,881	3,619,615
<i>Total Other Revenues</i>	<u>3,923,574</u>	<u>7,814,480</u>	<u>7,895,251</u>	<u>8,194,230</u>	<u>7,985,155</u>
Total Fund Revenue	<u>5,516,202</u>	<u>9,418,543</u>	<u>9,524,775</u>	<u>9,860,570</u>	<u>9,630,264</u>
Expenditures:					
Personal Services					
Salaries	382,514	326,132	358,190	327,868	337,440
Insurance	83,912	81,020	67,948	83,675	75,227
Public employees retirement (PERS)	52,116	45,172	68,107	82,138	81,228
Medicare	5,397	4,602	5,125	4,743	4,878
Unemployment	1,720	3,870	0	0	0
<i>Total Personal Services</i>	<u>525,659</u>	<u>460,796</u>	<u>499,370</u>	<u>498,424</u>	<u>498,773</u>
Other Expenditures					
Materials and supplies	51,113	64,783	107,477	117,086	130,964
Services	14,273	15,687	9,821	13,446	11,668
Equipment	4,448	2,520	1,115	900	10,829
Grants to other agencies	5,705,795	8,739,141	8,797,548	8,402,902	9,705,292
<i>Total Other Expenditures</i>	<u>5,775,629</u>	<u>8,822,130</u>	<u>8,915,962</u>	<u>8,534,333</u>	<u>9,858,753</u>
Total Expenditures	<u>6,301,288</u>	<u>9,282,926</u>	<u>9,415,332</u>	<u>9,032,757</u>	<u>10,357,526</u>
Excess of Revenues over (under) Expenditures	(785,086)	135,618	109,443	827,812	(727,262)
Beginning fund balance, January 1	5,006,261	4,870,643	4,761,200	3,933,388	4,660,650
Ending fund balance, December 31	4,221,175	5,006,261	4,870,643	4,761,200	3,933,388
Outstanding encumbrances	-	-	-	-	-
Unencumbered fund balance, December 31	<u>\$4,221,175</u>	<u>\$5,006,261</u>	<u>\$4,870,643</u>	<u>\$4,761,200</u>	<u>\$3,933,388</u>

**ALLEN COUNTY, OHIO
2014 & 2015 BUDGET
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

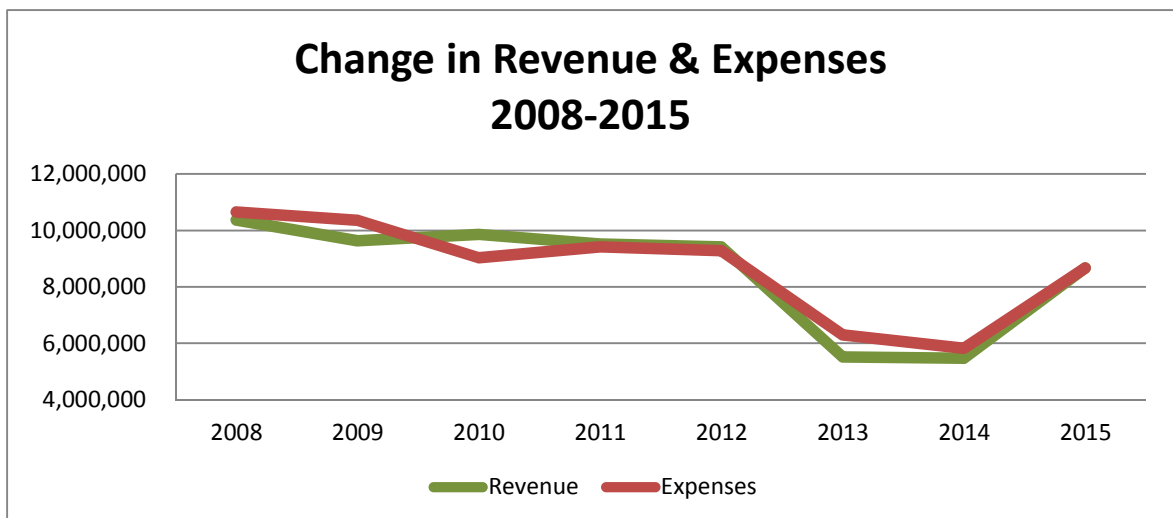
2014	<i>2014 Budget</i>	<i>Actual 1/1/14-6/30/14</i>	<i>Estimate 7/1/14-12/31/14</i>	<i>Projected @ 12/31/2014</i>
Fund Balance, January 1, 2014	\$4,221,175	\$4,221,175	\$4,049,419	\$4,221,175
2014 Revenues	4,936,736	3,574,180	1,896,966	\$5,471,146
2014 Expenditures	5,936,736	3,745,935	2,077,590	\$5,823,525
Projected Bal., December 31, 2014	<u>\$3,221,175</u>	<u>\$4,049,419</u>	<u>\$3,868,796</u>	<u>\$3,868,796</u>

Cash fund balance at June 30, 2014 **4,049,419.09**

2015	<i>Projected</i>
Fund Balance, January 1, 2015	\$3,868,796
2015 Estimated Revenues	8,671,146
2015 Estimated Expenditures	8,671,146
Projected Bal., December 31, 2015	<u>\$3,868,796</u>

2015 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)

	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL
REVENUE					
Property Taxes					
Real estate taxes	1,122,374	1,078,412	1,069,044	1,005,999	1,074,455
Personal property taxes	24,863	199,249	236,584	350,171	278,174
House trailer tax	3,411	3,569	4,583	2,980	3,882
Property Tax Reimbursements	128,097	-	-	-	-
<i>Total Property Taxes</i>	<u>1,278,745</u>	<u>1,281,230</u>	<u>1,310,210</u>	<u>1,359,150</u>	<u>1,356,511</u>
State Reimbursements					
Local government fund	80,310	92,067	111,153	138,380	110,299
State Grants	-	-	-	-	-
<i>Total State Reimbursements</i>	<u>80,310</u>	<u>92,067</u>	<u>111,153</u>	<u>138,380</u>	<u>110,299</u>
Other revenues:					
Lauer Hist Farm	-	-	-	-	90,033
Payment in Lieu of Taxes	-	-	28,783	146,035	17,591
Gifts & Donations	3,456	5,417	3,425	5,171	201,830
Interest	3,048	1,953	3,424	2,922	7,814
Charges for Services & Fines & Sundry	126,135	162,104	128,093	117,255	134,292
<i>Total Other Revenues</i>	<u>132,639</u>	<u>169,475</u>	<u>163,725</u>	<u>271,383</u>	<u>451,560</u>
Total Fund Revenue	<u>1,491,694</u>	<u>1,542,772</u>	<u>1,585,088</u>	<u>1,768,914</u>	<u>1,918,370</u>
EXPENDITURE					
Personal Services					
Salaries	670,127	627,599	612,155	604,274	579,417
Insurance	148,262	138,354	188,814	198,944	200,610
Public employees retirement (PERS)	97,811	91,594	88,772	87,319	86,104
Medicare	7,831	7,311	7,434	7,377	6,305
Unemployment	-	-	-	4,770	3,498
<i>Total Personal Services</i>	<u>924,029</u>	<u>864,858</u>	<u>897,176</u>	<u>902,684</u>	<u>875,934</u>
Material & Supplies					
Materials and supplies	192,381	175,535	180,225	189,314	159,382
Services	161,149	159,461	107,126	127,498	83,673
<i>Total Material & Supplies</i>	<u>353,530</u>	<u>334,996</u>	<u>287,351</u>	<u>316,811</u>	<u>243,055</u>
Capital Outlay					
Land	-	-	-	-	-
New Buildings	76,072	73,418	39,467	350,717	54,365
Equipment	22,215	16,772	30,000	12,334	10,599
Vehicles	-	18,798	44,548	17,575	19,880
Lauer Hist Farm	2,400	10,435	27,249	22,361	1,004
Riverwalk Extension	-	-	-	198,677	464,654
<i>Total Capital Outlay</i>	<u>100,687</u>	<u>119,423</u>	<u>141,265</u>	<u>601,664</u>	<u>550,502</u>
Total Expenditures	<u>1,378,246</u>	<u>1,319,278</u>	<u>1,325,792</u>	<u>1,821,159</u>	<u>1,669,490</u>
Excess of revenues over (under) expenditures	113,448	223,494	259,296	(52,245)	248,880
Beginning fund balance, January 1	2,455,417	2,231,923	1,972,628	2,024,873	1,775,993
Ending fund balance, December 31	2,568,865	2,455,417	2,231,924	1,972,628	2,024,873
Outstanding encumbrances	0	(5,940)	(5,144)	(29,446)	(413,043)
Unencumbered fund balance, December 31	<u>\$2,568,865</u>	<u>\$2,449,477</u>	<u>\$2,226,781</u>	<u>\$1,943,182</u>	<u>\$1,611,830</u>

**ALLEN COUNTY, OHIO
2014 & 2015 BUDGET
PARK DISTRICT (FUND 8850)**

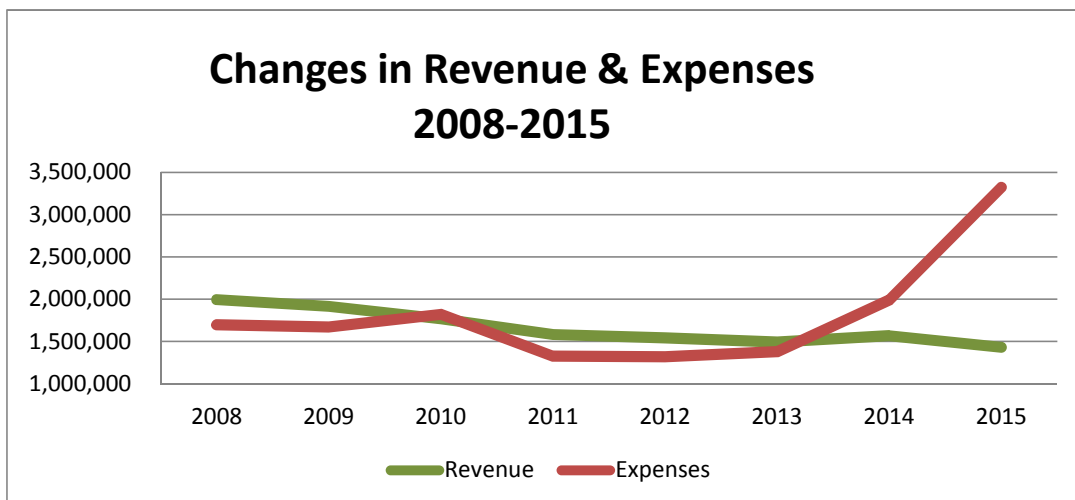
2014	<i>2014 Budget</i>	<i>Actual 1/1/14-6/30/14</i>	<i>Estimate 7/1/14-12/31/14</i>	<i>Projected @ 12/31/2014</i>
Fund Balance, January 1, 2014	\$2,568,865	\$2,568,865	\$2,786,637	\$2,568,865
2014 Revenues	1,393,300	1,246,101	324,004	\$1,570,105
2014 Expenditures	3,638,300	1,028,329	964,091	\$1,992,420
Projected Bal., December 31, 2014	<u>\$323,865</u>	<u>\$2,786,637</u>	<u>\$2,146,550</u>	<u>\$2,146,550</u>

Cash fund balance at June 30, 2014 **\$2,786,637**

2015	<i>Projected</i>
Fund Balance, January 1, 2015	1,891,550.00
2015 Reserve Fund	175,000.00
2015 Vacation/Severance Liabilites	80,000.00
Adjusted Fund Balance	\$2,146,550
2015 Estimated Revenues	1,434,000
2015 Estimated Expenditures	1,419,100
2015 Capital Outlay	1,906,000
2015 Estimated Total Expenditures	3,325,100
2015 Reserve Fund	175,000.00
2015 Vacation/Severance Liabilites	80,000.00
12/31/15 Cash Balance less Reserve Funds	<u>450</u>

2015 Budget Notes

Estimates provided by Johnny Appleseed Metropolitan Park District



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

	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL
Revenues:					
Taxes & Payments from the State					
County sales tax	14,702,776	14,427,879	13,742,576	13,517,537	12,520,529
Real estate taxes	2,545,737	2,542,090	2,527,203	2,546,129	2,483,696
Personal property taxes	810	-	21,391	54,083	15,412
Personal property taxes Reimbursement	-	-	176,603	580,425	601,669
House trailer tax	7,976	8,533	11,228	6,923	9,190
Property Tax Reimbursements from the State	352,700	356,492	366,925	353,326	346,442
Property transfer tax and conveyance fees	502,426	501,675	391,730	373,047	372,633
Local Government	852,252	1,122,826	1,593,864	1,631,766	1,626,638
<i>Total Taxes & Payments from the State</i>	<u>18,964,677</u>	<u>18,959,495</u>	<u>18,831,521</u>	<u>19,063,235</u>	<u>17,976,210</u>
Other revenues:					
Fines & Forfeitures	105,157	98,816	148,526	183,377	180,919
Charges for Services	3,071,396	3,081,118	3,122,195	3,220,612	3,267,887
Licenses	6,691	6,382	7,723	5,807	6,632
Interest	205,810	439,750	546,955	842,650	1,381,379
Rent of county buildings	690,795	573,733	704,979	774,255	826,507
Miscellaneous and reimbursements	482,303	397,191	546,901	460,204	382,813
<i>Total Other Revenues</i>	<u>4,562,152</u>	<u>4,596,989</u>	<u>5,077,280</u>	<u>5,486,905</u>	<u>6,046,137</u>
Total General Fund Revenue	<u>23,526,829</u>	<u>23,556,484</u>	<u>23,908,800</u>	<u>24,550,139</u>	<u>24,022,347</u>
Expenditures:					
Personal Services					
Salaries	12,944,973	12,500,369	12,449,323	12,289,884	12,423,958
Insurance	2,372,550	2,257,646	2,397,281	2,514,641	2,547,177
Public employees retirement (PERS)	1,892,348	1,841,513	1,845,382	1,824,792	1,836,643
Medicare	170,041	160,050	155,309	151,034	150,431
Unemployment	5,821	7,185	14,007	18,259	46,707
<i>Total Personal Services</i>	<u>17,385,733</u>	<u>16,766,764</u>	<u>16,861,302</u>	<u>16,798,609</u>	<u>17,004,917</u>
Services					
Services	2,183,019	2,230,420	1,954,117	1,887,217	1,833,250
Utilities	943,316	1,021,183	960,514	925,401	1,088,154
Grants	428,308	324,491	618,729	579,550	459,006
Indigent Defense	564,652	513,151	635,931	791,967	832,596
Insurance	605,561	691,108	694,531	733,344	763,311
<i>Total Services</i>	<u>4,724,856</u>	<u>4,780,354</u>	<u>4,863,822</u>	<u>4,917,480</u>	<u>4,976,318</u>
Other Expenditures					
Materials and supplies	1,425,501	1,393,421	1,310,974	1,244,052	1,209,726
Equipment	43,837	81,665	60,942	89,109	40,918
Other miscellaneous	19,033	24,393	15,034	94,239	33,877
<i>Total Other Expenditures</i>	<u>1,488,371</u>	<u>1,499,479</u>	<u>1,386,951</u>	<u>1,427,399</u>	<u>1,284,521</u>
Total General Fund Expenditures	<u>23,598,960</u>	<u>23,046,597</u>	<u>23,112,075</u>	<u>23,143,488</u>	<u>23,265,756</u>
Excess of Revenues over (under) Expenditures	(72,131)	509,887	796,726	1,406,651	756,591
Other financing sources (uses):					
Sale of fixed assets	23,211	940	14,858	21	117,810
Other financing uses	221,184	320,959		236,471	356,593
Transfer in	100,000	100,000	100,000	250,000	414,359
Transfer out	(441,677)	(483,204)	(1,252,643)	(1,207,762)	(779,182)
Advance in	22,327	9,252	16,876	29,754	77,552
Advance out	(243,839)	(114,000)	(176,166)	(101,540)	-
<i>Total other financing sources (uses)</i>	<u>(318,794)</u>	<u>(166,052)</u>	<u>(1,297,074)</u>	<u>(793,055)</u>	<u>187,132</u>
Excess of Revenues over/(under) Expenditures	(390,925)	343,835	(500,349)	613,596	943,723
Beginning fund balance, January 1	3,958,193	3,614,358	4,114,707	3,501,111	2,557,388
Ending fund balance, December 31	3,567,268	3,958,193	3,614,358	4,114,707	3,501,111
Outstanding encumbrances	(127,092)	(67,168)	(190,743)	(116,006)	(106,491)
Unencumbered fund balance, December 31	<u>\$3,440,176</u>	<u>\$3,891,025</u>	<u>\$3,423,615</u>	<u>\$3,998,702</u>	<u>\$3,394,620</u>

**ALLEN COUNTY, OHIO
2014 & 2015 BUDGET
GENERAL FUND (FUND 1001)**

2014	<i>2014 Budget</i>	<i>Actual 1/1/14-6/30/14</i>	<i>Estimate 7/1/14-12/31/14</i>	<i>Projected @ 12/31/2014</i>
Fund Balance, January 1, 2014	\$3,440,177	\$3,440,177	\$3,287,465	\$3,440,177
2014 Revenues	23,743,147	12,003,693	11,739,454	\$23,743,147
2014 Expenditures	25,269,826	12,156,404	12,102,629	\$24,259,033
Projected Bal., December 31, 2014	<u>\$1,913,498</u>	<u>\$3,287,465</u>	<u>\$2,924,291</u>	<u>\$2,924,291</u>

Cash fund balance at June 30, 2014	3,414,556.90
Cash Balance of Reserve Fund at 6/20/14	1,266,980.10
Cash Balance of Capital Fund at 6/20/14	1,450,433.65

2015	<i>Projected</i>
Fund Balance, January 1, 2015	\$2,924,291
2015 Estimated Revenues	23,743,147
2015 Estimated Expenditures	26,027,921
Projected Bal., December 31, 2015	<u>\$639,517</u>

2013 Budget Notes

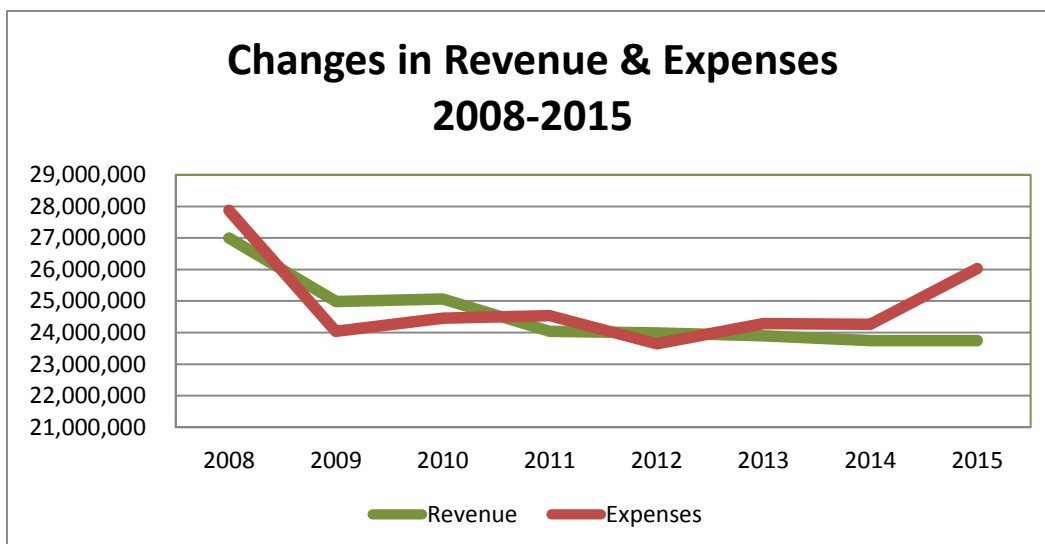
2012 Budget Notes

Revenue Estimates provided by Rhonda Eddy-Stienecker, Auditor

No change in revenue from 2014. No estimated increase in sales tax, estimated decrease in real estate taxes, no change in interest income.

Expenses Estimates provided by Becky Saine, County Administrator

Increase expenses by 3%



GENERAL OBLIGATION DEBT SUMMARY REPORT

	HEAT PROJECT	EASTOWN RD	CIVIC CENTER	CT OF APPEALS	JUSTICE CENTER	PARKING
Term	8 Yr. Note	10 Yr Note	6 Yr Note	3 Yr Note	3 Yr Note	6 Yr Note
Maturity	1/12/2019	4/24/2018	12/1/2018	1/1/2016	1/1/2016	12/1/2018
Finance Company	Chase Bank	Chase Bank	Chase Bank	Chase Bank	Chase Bank	Chase Bank
Interest Rate	3.50%	3.20%	2.34%	1.93%	1.93%	2.34%
Funding	Utility Savings	.75 Inside Mill	.75 Inside Mill	.75 Inside Mill	.75 Inside Mill	.75 Inside Mill
2014 FUND BALANCES						
Beg Bal	320,271.69	96,377.14	331,089.72	372,834.02	983,109.84	111,831.91
Revenue	365,223.08	248,362.00	232,441.74	307,511.11	497,900.86	101,531.00
Expenses	(345,825.00)	(201,460.60)	(279,597.16)	(260,734.46)	(727,190.65)	(90,774.82)
Ending Balance	339,669.77	143,278.54	283,934.30	419,610.67	753,820.05	122,588.09
2014 DEBT BALANCES						
12/31/14 Prin Bal	1,450,000.00	704,000.00	1,920,000.00	496,172.04	1,383,828.00	595,000.00
12/31/14 Int Bal	126,875.00	44,985.60	127,202.40	9,576.12	26,707.88	38,844.00
Total Debt Balance	1,576,875.00	748,985.60	2,047,202.40	505,748.16	1,410,535.88	633,844.00
2015 FUND BALANCES						
Beg Bal	339,669.77	143,278.54	283,934.30	419,610.67	753,820.05	122,588.09
Revenue	365,882.00	245,261.00	240,714.46	86,137.39	656,716.83	137,692.61
Expenses	(335,675.00)	(195,681.20)	(278,928.00)	(255,268.06)	(711,944.91)	(88,923.00)
Ending Balance	369,876.77	192,858.34	245,720.76	250,480.00	698,591.97	171,357.70
2015 DEBT BALANCES						
12/31/15 Prin Bal	1,160,000.00	528,000.00	1,686,000.00	248,086.07	691,914.00	520,000.00
12/31/15 Int Bal	81,200.00	25,304.40	82,274.40	2,394.03	6,676.97	24,921.00
Total Debt Balance	1,241,200.00	553,304.40	1,768,274.40	250,480.10	698,590.97	544,921.00

**ALLEN COUNTY
2015 BUDGETARY ESTIMATES
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	LEVY FULL RATE MILLAGE	2015 ESTIMATED TAX REVENUE*	DATE OF LEVY <i>BEG</i> TAX YR	TERM OF LEVY <i>END</i> TAX YR	QUALIFY FOR 10% & 2.5% ROLLBACK*
Allen County	1.65 inside mills	\$3,048,912			Yes
Allen County Debt Service	0.75 inside mills	\$1,641,558			Yes
Children's Services	.75 outside mills	\$1,565,269	5/4/2010 2010	5 Years 2014	Yes
	.50 outside mills	\$999,613	5/3/2011 2011	5 Years 2015	Yes
ACBDD, Operation Levy	3.45 outside mills	\$6,141,616	5/7/2002 2002	Continuous Never	Yes
ACBDD, Permanent Improvement	.30 outside mills	\$534,052	5/6/2003 2003	Continuous Never	Yes
Tri-County Mental Health Recovery	.50 outside mills	\$1,641,290	5/3/2005 2005	10 Years 2014	Yes
Tri-County Mental Health Recovery	1.00 outside mills	\$3,306,315	5/6/2014 2014	5 Years 2018	No
Johnny Appleseed Metro Park	.75 outside mills	\$1,557,335	5/6/2003 2003	10 Years 2012	Yes
Senior Citizens Levy	.30 outside mills	\$554,348	11/5/2013 2014	5 Years 2018	No
Senior Citizens Levy	.50 outside mills	\$994,927	5/3/2011 2011	5 Years 2015	Yes

Allen County Tax Valuations for Tax Year 2013 (Payable in 2014)

Residential	1,145,956,620
Agriculture	148,712,550
Commercial	328,566,810
Industrial	112,803,290
Utility Personal	111,786,180
TOTAL TAXABLE VALUATIONS	<u>1,847,825,450</u>
Exempt and Abated Properties	<u>409,394,470</u>
TOTAL VALUATIONS	<u>2,257,219,920</u>

NOTES

REVENUE: The 2015 Estimated Revenue is based on the current (13p14) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2014.

TAX CREDIT PROGRAMS: The State Legislatures instituted a 10% tax credit rollback, under the Gilligan administration (1970-1974), and a 2 1/2% credit for owner occupied parcels, under the Celeste administration (1982-1990), in return for passage of the state income tax by the voters.

The State of Ohio reimburses the taxing entities for these tax credits to "make them whole".

The 10% tax credit rollback for commercial and industrial owners was eliminated as well as the tangible personal property taxes and replaced with a CAT tax under the Taft administration (1999-2007).

The 10% tax credit rollback and the 2 1/2% owner occupied credit for residential and agriculture owners was changed under the Kasich administration (2011-current). The 12 1/2% tax credits have been eliminated for any new or replacement levies passed by the voters starting with the November 2013 election.

2015 Tax Budget

Issued by:

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