

# 2016 Tax Budget



AVAILABLE FOR PUBLIC REVIEW: JULY 3, 2015

PUBLIC HEARING: JULY 14, 2015

PLANNED ADOPTION: JULY 14, 2015

*Issued by:*

*Rhonda D. Eddy-Stienecker  
Allen County Auditor*



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

**Allen County Auditor  
Rhonda Eddy-Stienecker**

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

July 3, 2015

Allen County Commissioners  
Courthouse  
Lima, OH 45801

RE: Adoption of the 2016 Tax Budget

Dear Commissioners:

Enclosed are the budgetary forms that I prepared for your review and subsequent approval. This is the document to use for the budget hearing on July 14, 2015, and adopt as your tax budget on July 14, 2015 for the fiscal year January 1, 2016 to December 31, 2016 (FY2016), 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 2014, 2013, 2012, 2011, 2010, 2009, and 2008 revenues and expenditures, while the 2015 includes the first 6 months actual transactions and the last six months estimated transactions. 2016 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, 2015.

You will need to include a cover page for the necessary resolution that you formally adopt on Thursday, July 14, 2015.

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

Sincerely,

Rhonda Eddy-Stienecker  
Allen County Auditor

# TABLE OF CONTENTS

## **Children Services**

2008-2014 Actual Revenue & Expenditures.....	1
2015-2016 Estimated Revenue & Expenditures.....	2
Schedule of Prior Tax Budgets, Annual Budgets, and Actual Balances.....	3

## **Allen County Board of Developmental Disabilities**

2008-2014 Actual Revenue & Expenditures.....	4
2015-2016 Estimated Revenue & Expenditures.....	5
Schedule of Prior Tax Budgets, Annual Budgets, and Actual Balances.....	6

## **Allen County Board of Developmental Disabilities PI**

2008-2014 Actual Revenue & Expenditures.....	7
2015-2016 Estimated Revenue & Expenditures.....	8
Schedule of Prior Tax Budgets, Annual Budgets, and Actual Balances.....	9

## **Tri County Mental Health**

2008-2014 Actual Revenue & Expenditures.....	10
2015-2016 Estimated Revenue & Expenditures.....	11
Schedule of Prior Tax Budgets, Annual Budgets, and Actual Balances.....	12

## **Metropolitan Park District**

2008-2014 Actual Revenue & Expenditures.....	13
2015-2016 Estimated Revenue & Expenditures.....	14
Schedule of Prior Tax Budgets, Annual Budgets, and Actual Balances.....	15

## **Allen County General Fund**

2008-2014 Actual Revenue & Expenditures.....	16
2015-2016 Estimated Revenue & Expenditures.....	17
Schedule of Prior Tax Budgets, Annual Budgets, and Actual Balances.....	18

Allen County General Obligation Debt Schedule.....	19
--	----

Levies for Tax Entities.....	20
------------------------------	----

Allen County Employee/Department Statistics.....	21
--	----

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

	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
<b>Revenues:</b>							
Property Taxes							
Real estate taxes	2,072,997	2,044,694	1,862,558	1,996,431	1,410,569	1,495,549	1,576,479
Personal property taxes	299,709	299,613	341,382	399,745	479,409	464,669	589,861
House trailer tax	5,808	5,905	6,280	8,687	3,884	5,503	5,811
Property Tax Reimbursements	130,578	131,015	261,401	128,539	181,324	91,119	300
<i>Total Property Taxes</i>	<u>2,509,091</u>	<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>	<u>2,172,452</u>
Other revenues:							
Charges for Services	110,673	98,960	111,837	139,931	122,701	150,912	99,623
Miscellaneous and reimbursements	228,477	318,656	276,753	111,971	114,103	172,371	164,151
State and federal grants	3,321,849	2,747,751	2,973,436	3,415,860	3,889,155	3,321,652	3,833,231
<i>Total Other Revenues</i>	<u>3,660,999</u>	<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>	<u>4,097,005</u>
<b>Total fund revenue</b>	<u><b>6,170,090</b></u>	<u><b>5,646,593</b></u>	<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	2,777,976	2,839,673	2,634,180	2,731,570	2,595,121	2,646,689	2,612,440
Insurance	477,573	498,722	469,202	519,462	541,279	543,495	464,067
Public employees retirement (PERS)	384,549	398,362	371,523	373,072	365,183	371,309	354,394
Medicare	38,509	39,259	36,004	35,499	33,359	34,257	32,961
Unemployment	10,280	-	-	-	2,976	3,812	-
<i>Total Personal Services</i>	<u>3,688,888</u>	<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>	<u>3,463,862</u>
Supplies & Services							
Materials and supplies	130,253	83,912	111,208	117,808	119,381	88,305	118,167
Contract Services	2,145,864	1,985,267	2,086,276	2,217,886	2,128,822	2,564,424	2,971,131
<i>Total Supplies &amp; Services</i>	<u>2,276,117</u>	<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>	<u>3,089,298</u>
Capital Outlay							
Renovations				-	-	-	31,006
Equipment	28,332	3,242	36,647	76,371	28,497	6,272	39,326
<i>Total Capital Outlay</i>	<u>28,332</u>	<u>3,242</u>	<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>5,993,337</b></u>	<u><b>5,848,437</b></u>	<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>	176,753	(201,843)	88,607	129,495	386,529	(556,788)	(354,035)
Beginning fund balance, 1/1	2,751,234	2,953,077	2,864,470	2,734,975	2,348,446	2,905,234	3,259,269
Ending fund balance, 12/31	2,927,987	2,751,234	2,953,077	2,864,470	2,734,975	2,348,446	2,905,234
Outstanding encumbrances	(105,000)	0	0	0	0	(22,503)	0
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$2,822,987</b></u>	<u><b>\$2,751,234</b></u>	<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>

**ALLEN COUNTY, OHIO  
2015 & 2016 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

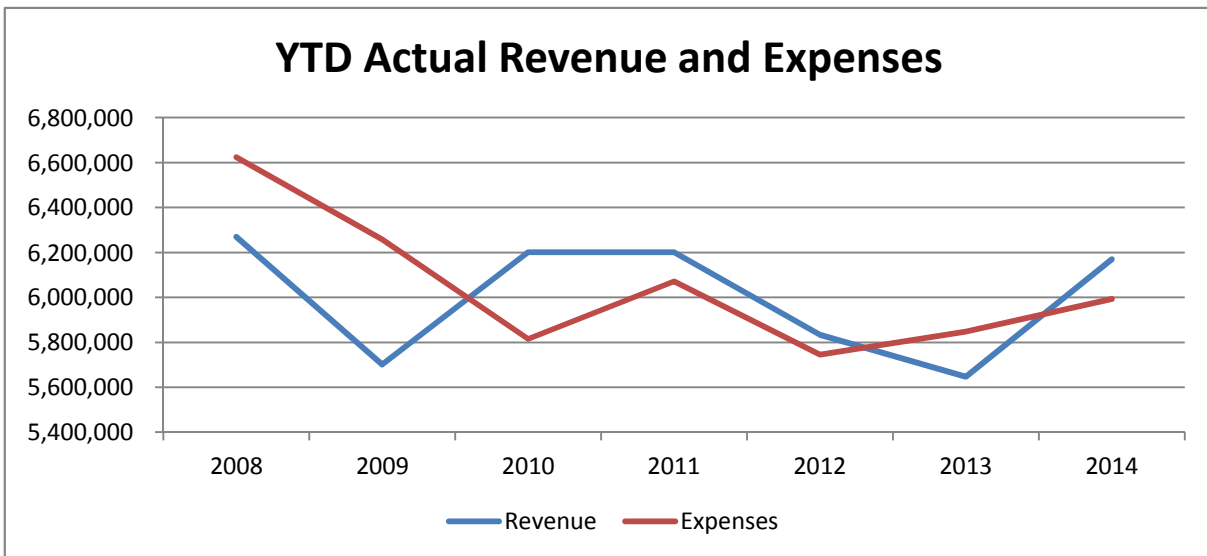
<b>2015</b>	<i>2015 Budget</i>	<i>Actual 1/1/15-6/30/15</i>	<i>Estimate 7/1/15-12/31/15</i>	<i>Projected @ 12/31/2015</i>
Fund Balance, January 1, 2015	\$2,927,987	\$2,927,987	\$3,012,648	\$2,927,987
2015 Revenues	6,338,260	3,339,920	2,998,340	\$6,338,260
2015 Expenditures	6,493,002	3,255,259	3,237,743	\$6,493,002
Projected Bal., December 31, 2015	<u>\$2,773,245</u>	<u>\$3,012,648</u>	<u>\$2,773,245</u>	<u>\$2,773,245</u>

**Cash fund balance at June 30, 2015** **\$3,012,648**

<b>2016</b>	<i>Projected</i>
Fund Balance, January 1, 2016	\$2,773,245
2016 Estimated Revenues	6,238,260
2016 Estimated Expenditures	7,055,000
Projected Bal., December 31, 2016	<u>\$1,956,505</u>

**2016 Budget Notes**

*Estimates provided by Children Services.*



**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**CHILDRENS SERVICES (FUND 2019)**

**Table represents the TAX BUDGET recorded each year.**

	2016	2015	2014	2013	2012	2011	2010	2009
Fund Balance, January 1	\$2,773,245	\$2,714,929	\$1,860,109	\$1,989,581	\$2,133,939	\$2,962,269	\$3,260,139	\$2,519,634
YYYY Revenues	6,238,260	6,529,188	5,302,931	5,520,111	5,560,609	6,003,000	6,996,300	6,573,523
YYYY Expenditures	7,055,000	6,725,230	6,842,648	6,685,532	6,499,100	6,300,000	7,415,156	7,073,723
Projected Bal., December 31	<u>\$1,956,505</u>	<u>\$2,518,887</u>	<u>\$320,392</u>	<u>\$824,161</u>	<u>\$1,195,448</u>	<u>\$2,665,269</u>	<u>\$2,841,283</u>	<u>\$2,019,434</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1		\$2,927,987	\$2,751,234	\$2,953,077	\$2,864,470	\$2,734,975	\$2,348,446	\$2,905,234	\$3,259,269
YYYY Revenues		6,338,260	6,529,188	6,570,626	6,575,642	6,466,200	6,102,063	6,854,905	6,776,941
YYYY Expenditures		6,493,002	6,565,493	6,675,000	6,685,532	6,499,100	6,411,767	6,966,250	6,687,941
Projected Bal., December 31	<u>\$0</u>	<u>\$2,773,245</u>	<u>\$2,714,929</u>	<u>\$2,848,703</u>	<u>\$2,754,580</u>	<u>\$2,702,075</u>	<u>\$2,038,742</u>	<u>\$2,793,889</u>	<u>\$3,348,269</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respective year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1		2,927,987	2,751,234	2,953,077	2,864,470	2,734,975	2,348,446	2,905,234	3,259,269
YYYY Revenues			6,170,090	5,646,593	5,833,648	6,201,163	6,201,145	5,701,775	6,269,457
YYYY Expenditures			5,993,337	5,848,437	5,745,041	6,071,668	5,814,616	6,258,563	6,623,492
Projected Bal., December 31	<u>\$0</u>	<u>\$2,927,987</u>	<u>\$2,927,987</u>	<u>\$2,751,234</u>	<u>\$2,953,077</u>	<u>\$2,864,470</u>	<u>\$2,734,975</u>	<u>\$2,348,446</u>	<u>\$2,905,234</u>

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

	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
<b>Revenues:</b>							
Property Taxes							
Real estate taxes	4,216,532	4,177,050	4,082,662	4,059,713	4,073,175	4,345,828	4,332,469
Personal property taxes	1,180,726	1,121,060	1,231,224	1,374,121	1,589,769	1,265,334	1,607,394
House trailer tax	13,624	13,943	14,689	19,335	11,967	16,050	16,934
Property Tax Reimbursements	595,696	593,867	588,345	584,820	579,228	577,342	562,634
<i>Total Property Taxes</i>	<u>6,006,577</u>	<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>	<u>6,519,432</u>
Other Revenues:							
Charges for Services	608,320	916,820	861,074	766,034	725,336	629,370	571,986
Miscellaneous and reimbursements	1,104,758	1,076,663	893,386	547,144	392,446	411,990	377,955
Other receipts	261,340	234,337	239,040	339,491	325,796	275,408	255,440
Tax Equity - State Grant	285,109	309,281	339,327	388,058	412,575	412,575	417,529
Intergovernmental	5,509,870	5,769,983	5,476,992	6,385,294	6,060,289	6,255,717	3,653,814
<i>Total Other Revenues</i>	<u>7,769,397</u>	<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>	<u>5,276,724</u>
<b>Total fund revenue</b>	<b><u>13,775,974</u></b>	<b><u>14,213,005</u></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	7,480,864	7,600,103	7,431,827	7,467,314	7,434,785	7,219,496	7,030,634
Insurance	1,867,667	2,036,738	1,947,756	1,893,646	1,874,848	1,961,356	2,028,854
PERS and STRS	1,074,774	1,098,332	1,063,308	1,086,469	1,083,411	1,045,601	1,024,082
Medicare	98,311	99,660	95,851	94,667	93,688	90,846	87,934
Unemployment	7,751	11,099.19	1,911.02	2,448.54	13,128.98	20,943.26	8,720
Other benefits	27,638	31,636	1,117	20,292	26,180	22,792	30,235
<i>Total Personal Services</i>	<u>10,557,006</u>	<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>	<u>10,210,459</u>
Other Expenditures							
Supplies and materials	419,942	393,475	423,561	1,335,269	438,734	389,642	484,304
Services	4,613,482	3,743,879	3,651,143	2,116,328	2,099,890	1,761,233	1,393,666
Equipment	10,848	1,405	4,899	329	1,219	8,098	6,924
<i>Total Other Expenditures</i>	<u>5,044,272</u>	<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>	<u>1,884,894</u>
<b>Total Expenditures</b>	<b><u>15,601,278</u></b>	<b><u>15,016,327</u></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>(1,825,304)</b>	<b>(803,323)</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	26,900	3,809	4,232	4,623	129,389	129,645
Transfer out	(55)	-	(20,000)	(22,112)	(66,000)	(73,890)	(49,765)
Advance in	14,973	-	8,112	16,387	116,610	14,430	5,845
Advance out	(6,117)	(17,335)	(10,000)	(10,350)	(10,000)	(141,838)	(26,167)
<b>Total other financing uses</b>	<u>12,610</u>	<u>9,565</u>	<u>(18,080)</u>	<u>(11,842)</u>	<u>45,233</u>	<u>(71,909)</u>	<u>59,558</u>
<b>Excess of revenues less expenditures</b>	<b>(1,812,694)</b>	<b>(793,757)</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, 1/1	8,497,142	9,290,899	10,203,612	9,768,206	8,618,279	7,020,582	7,260,222
Ending fund balance, 12/31	6,684,448	8,497,142	9,290,899	10,203,612	9,768,206	8,618,279	7,020,583
Outstanding encumbrances	-	-	-	-	-	-	-
<b>Unencumbered fund balance, 12/31</b>	<b><u>\$6,684,448</u></b>	<b><u>\$8,497,142</u></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>

**ALLEN COUNTY, OHIO  
2015 & 2016 BUDGET  
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

<i>Operating Revenue and Expenses with Reserves &amp; Liabilities</i>				
<b>2015</b>	2015 Budget	Actual 1/1/15-6/30/15	Estimate 7/1/15-12/31/15	Projected @ 12/31/2015
Fund Balance, January 1, 2015	\$6,684,448	\$6,684,448	\$7,392,814	\$6,684,448
2015 Revenues	14,929,498	7,882,711.85	7,046,786.15	\$14,929,498
2015 Expenditures	16,880,973	7,174,345.80	9,706,627.20	\$16,880,973
2015 Medicaid & Stability	4,232,973	-	-	\$0
2015 Vacation/Severance Liabilities	500,000	-	-	\$0
Projected Bal., December 31, 2015	<u>(\$0)</u>	<u>\$7,392,814</u>	<u>\$4,732,973</u>	<u>\$4,732,973</u>

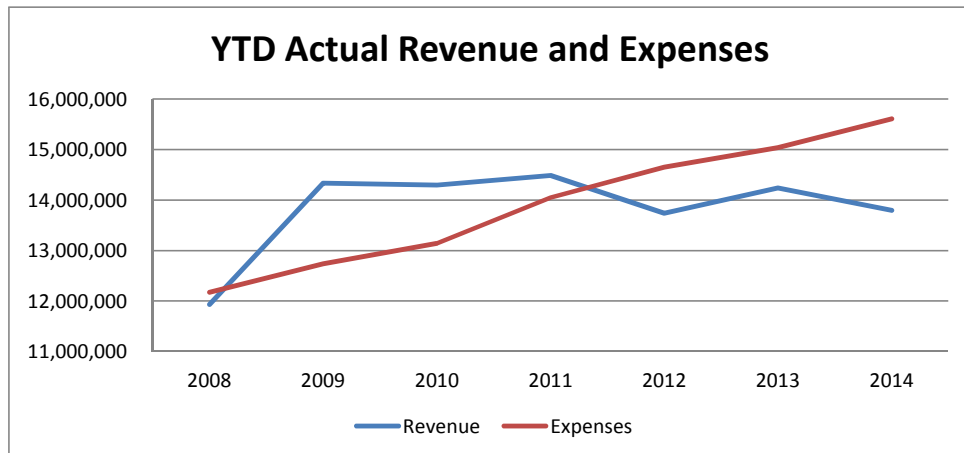
**Cash fund balance at June 30, 2015** **\$7,392,814**

**12/31/15 Estimated Balance with Reserves & Liabilities**  
**\$4,732,973**

<b>2016</b>	Projected
Fund Balance, January 1, 2016	\$4,732,973
2016 Medicaid & Stability	-
2016 Vacation/Severance Liabilities	-
Fund Bal including Reserve Funds	\$4,732,973
2016 Estimated Revenues	13,818,629
2016 Budget Notes	
Administration - DD	1,562,832
Plant Maintenance - DD	739,168
Total Children's Services	2,258,489
Total Adult Services	6,844,199
Transportation	2,294,467
Cafeteria	140,908
Community Support Services	2,644,047
Help Me Grow Project	580,664
2016 Estimated Expenditures	<u>17,064,774</u>
2016 Medicaid & Stability	-
2016 Vacation/Severance Liabilities	-
12/31/16 Cash Balance	<u>\$1,486,828</u>

**2016 Budget Notes**

*Estimates provided by Allen County Board of Developmental Disabilities*





**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

**Table represents the TAX BUDGET recorded each year.**

	2016	2015	2014	2013	2012	2011	2010	2009
Fund Balance, January 1		\$7,142,442	\$8,053,700	\$9,224,409	\$9,968,545	\$8,798,787	\$7,614,131	\$6,198,285
YYYY Revenues		13,614,922	14,037,789	13,584,162	11,959,331	13,013,782	11,535,691	11,523,221
YYYY Expenditures		16,617,918	15,977,046	15,530,832	14,954,378	14,750,131	14,000,134	14,535,645
YYYY Reserve Fund		0	0	0				
YYYY Severance Liabilities		0	0	0				
Projected Bal., December 31	<u>\$0</u>	<u>\$4,139,446</u>	<u>\$6,114,443</u>	<u>\$7,277,739</u>	<u>\$6,973,498</u>	<u>\$7,062,438</u>	<u>\$5,149,688</u>	<u>\$3,185,861</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			\$8,497,142	\$9,290,899	\$10,203,612	\$9,768,207	\$8,618,279	\$7,020,582	\$7,260,221
YYYY Revenues			14,507,031	14,364,774	13,907,494	14,176,386	13,823,819	13,847,521	12,022,327
YYYY Expenditures			15,861,731	15,601,973	15,014,389	13,976,048	13,752,459	13,705,486	19,282,548
YYYY Reserve Fund			6,642,442	6,945,582	6,945,582	6,945,582			
YYYY Severance Liabilities			500,000	500,000	500,000	500,000			
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$608,118</u>	<u>\$1,651,135</u>	<u>\$2,522,963</u>	<u>\$8,689,639</u>	<u>\$7,162,617</u>	<u>\$0</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respective year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1		6,684,448	8,497,142	9,290,899	10,203,612	9,768,206	8,618,279	7,020,582	7,260,222
YYYY Revenues			13,794,756	14,239,905	13,738,660	14,484,630	14,291,812	14,333,432	11,931,645
YYYY Expenditures			15,607,450	15,033,662	14,651,373	14,049,224	13,141,885	12,735,735	12,171,285
YYYY Reserve Fund									
YYYY Severance Liabilities									
Projected Bal., December 31	<u>\$0</u>	<u>\$6,684,448</u>	<u>\$6,684,448</u>	<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>	<u>\$7,020,583</u>

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

	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
<b>Revenues:</b>							
Property Taxes							
Real estate taxes	\$366,948	\$363,289	\$355,163	\$353,331	\$354,739	\$378,218	\$376,921
Personal property taxes	102,672	97,483	107,063	120,432	138,241	108,673	139,773
House trailer tax	1,185	1,212	1,277	1,682	1,041	1,396	1,473
Property Tax Reimbursements	51,800	51,760	51,365	51,261	50,368	50,204	48,925
<i>Total Property Taxes</i>	<u>522,605</u>	<u>513,745</u>	<u>514,868</u>	<u>526,705</u>	<u>544,389</u>	<u>538,491</u>	<u>567,092</u>
Other revenues:							
Other receipts	7,216	11,275	38,553	18,940	15,731	22,782	14,067
Federal grants	-	-	-	-	-	-	-
<i>Total other revenues</i>	<u>7,216</u>	<u>11,275</u>	<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>529,821</b></u>	<u><b>525,020</b></u>	<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	401	12,015	13,797	11,245	1,835	557	4,656
Equipment	1,869,971	447,681	861,709	511,193	236,187	404,120	406,628
<b>Total Fund Expenditures</b>	<u><b>1,870,372</b></u>	<u><b>459,696</b></u>	<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>	<u><b>(1,340,552)</b></u>	<u><b>65,323</b></u>	<u><b>(322,086)</b></u>	<u><b>23,208</b></u>	<u><b>322,097</b></u>	<u><b>156,597</b></u>	<u><b>169,876</b></u>
Beginning fund balance, 1/1	2,373,609	2,308,285	2,630,371	2,607,163	2,285,067	2,128,472	1,958,596
Ending fund balance, 12/31	1,033,057	2,373,609	2,308,285	2,630,371	2,607,164	2,285,069	2,128,472
Outstanding encumbrances	(514,609)					(2,703)	(190,988)
<b>Unencumbered fund balance, 12/31</b>	<u><b>518,448</b></u>	<u><b>2,373,609</b></u>	<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>

**ALLEN COUNTY, OHIO  
2015 & 2016 BUDGET  
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

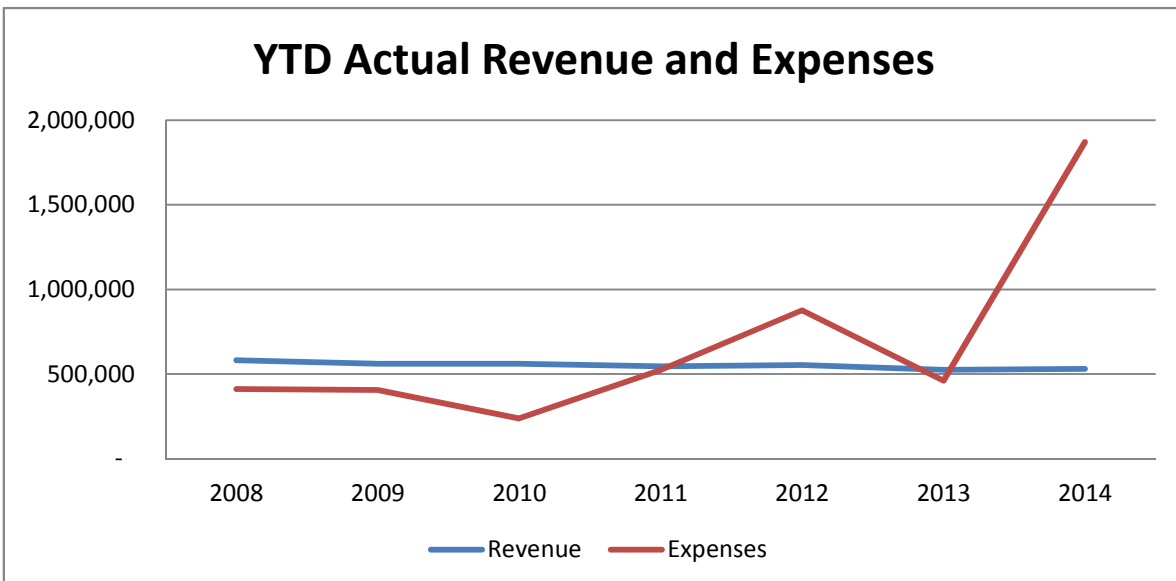
<b>2015</b>	<i>2015 Budget</i>	<i>Actual 1/1/15-6/30/15</i>	<i>Estimate 7/1/15-12/31/15</i>	<i>Projected @ 12/31/2015</i>
Fund Balance, January 1, 2015	\$1,033,057	\$1,033,057	\$799,009	\$1,033,057
2015 Revenues	436,412	289,304.12	147,107.88	\$436,412
2015 Expenditures	954,859	523,352.65	431,506.35	\$954,859
Projected Bal., December 31, 2015	<u>\$514,610</u>	<u>\$799,009</u>	<u>\$514,610</u>	<u>\$514,610</u>

**Cash fund balance at June 30, 2015** **\$799,009**

<b>2016</b>	<i>Projected</i>
Fund Balance, January 1, 2016	\$514,610
2016 Estimated Revenues	436,413
2016 Estimated Expenditures	<u>435,480</u>
Projected Bal., December 31, 2016	<u>\$515,543</u>

**2016 Budget Notes**

*Estimates provided by Allen County Board of Developmental Disabilities*



**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

**Table represents the TAX BUDGET recorded each year.**

	2016	2015	2014	2013	2012	2011	2010	2009
Fund Balance, January 1		\$951,437	\$1,356,467	\$832,301	\$2,466,399	\$2,163,294	\$2,168,846	\$1,751,061
YYYY Revenues		436,412	422,179	539,542	467,113	513,256	554,859	579,365
YYYY Expenditures		242,794	644,000	676,250	683,158	671,250	523,640	310,650
Projected Bal., December 31	<u>\$0</u>	<u>\$1,145,055</u>	<u>\$1,134,646</u>	<u>\$695,593</u>	<u>\$2,250,354</u>	<u>\$2,005,300</u>	<u>\$2,200,065</u>	<u>\$2,019,776</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			\$2,373,609	\$2,308,285	\$2,630,371	\$2,607,163	\$2,285,068	\$2,128,471	\$1,958,595
YYYY Revenues			436,412	422,179	516,050	537,935	549,799	580,458	579,365
YYYY Expenditures			1,858,584	1,373,998	2,314,120	678,700	677,250	731,071	699,265
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$951,437</u>	<u>\$1,356,467</u>	<u>\$832,301</u>	<u>\$2,466,398</u>	<u>\$2,157,617</u>	<u>\$1,977,858</u>	<u>\$1,838,695</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respective year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			2,373,609	2,308,285	2,630,371	2,607,163	2,285,067	2,128,472	1,958,596
YYYY Revenues			529,821	525,020	553,421	545,646	560,119	561,273	581,160
YYYY Expenditures			1,870,372	459,696	875,506	522,438	238,023	404,676	411,284
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$1,033,057</u>	<u>\$2,373,609</u>	<u>\$2,308,285</u>	<u>\$2,630,371</u>	<u>\$2,607,164</u>	<u>\$2,285,069</u>	<u>\$2,128,472</u>

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

	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
<b>Revenues:</b>							
Property Taxes							
Real estate taxes	\$1,252,035	\$1,258,773	\$1,235,942	\$1,271,913	\$1,220,681	\$1,206,299	\$1,204,577
Personal property taxes	158,214	158,549	193,385	227,783	272,001	265,949	317,081
House trailer tax	3,089	3,056	3,509	4,184	3,227	3,880	4,221
Property Tax Reimbursements	217,212	172,249	171,228	125,644	170,430	168,982	178,850
<i>Total Property Taxes</i>	<u>1,630,551</u>	<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>	<u>1,704,729</u>
Other revenues:							
Charges for Services	-	-	-	-	8,959	-	-
Sundry Revenue	272,735	237,663	258,656	299,787	249,481	266,170	213,415
State Grants	3,506,551	2,392,058	2,765,745	3,404,686	3,848,909	4,099,369	5,211,627
Federal Grants	965,760	1,293,853	4,790,078	4,190,778	4,086,881	3,619,615	3,244,063
<i>Total Other Revenues</i>	<u>4,745,045</u>	<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>	<u>8,669,106</u>
<b>Total Fund Revenue</b>	<b><u>6,375,596</u></b>	<b><u>5,516,202</u></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	341,762	382,514	326,132	358,190	327,868	337,440	341,897
Insurance	89,512	83,912	81,020	67,948	83,675	75,227	79,112
Public employees retirement (PERS)	47,597	52,116	45,172	68,107	82,138	81,228	81,628
Medicare	4,785	5,397	4,602	5,125	4,743	4,878	4,947
Unemployment	0	1,720	3,870	-	0	0	0
<i>Total Personal Services</i>	<u>483,656</u>	<u>525,659</u>	<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	35,960	51,113	64,783	107,477	117,086	130,964	135,328
Services	13,420	14,273	15,687	9,821	13,446	11,668	15,512
Equipment	691	4,448	2,520	1,115	900	10,829	9,316
Grants to other agencies	6,704,180	5,705,795	8,739,141	8,797,548	8,402,902	9,705,292	9,981,018
<i>Total Other Expenditures</i>	<u>6,754,250</u>	<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>	<u>10,141,175</u>
<b>Total Expenditures</b>	<b><u>7,237,906</u></b>	<b><u>6,301,288</u></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 less expenditures</b>	(862,310)	(785,086)	135,618	109,443	827,812	(727,262)	(274,925)
Beginning fund balance, 1/1	4,221,175	5,006,261	4,870,643	4,761,200	3,933,388	4,660,650	4,935,575
Ending fund balance, 12/31	3,358,865	4,221,175	5,006,261	4,870,643	4,761,200	3,933,388	4,660,650
Outstanding encumbrances	-	-	-	-	-	-	-
<b>Unencumbered fund balance, 12/31</b>	<b><u>\$3,358,865</u></b>	<b><u>\$4,221,175</u></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>

**ALLEN COUNTY, OHIO  
2015 & 2016 BUDGET  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

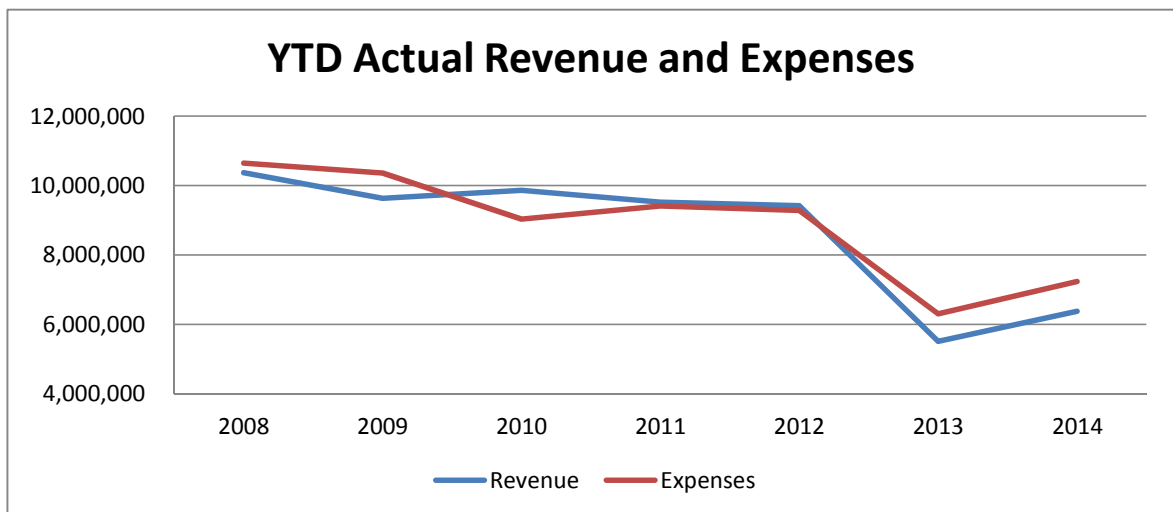
<b>2015</b>	<i>2015 Budget</i>	<i>Actual 1/1/15-6/30/15</i>	<i>Estimate 7/1/15-12/31/15</i>	<i>Projected @ 12/31/2015</i>
Fund Balance, January 1, 2015	\$3,358,864	\$3,358,864	\$3,898,377	\$3,358,864
2015 Revenues	8,671,146	4,688,676	3,982,470	\$8,671,146
2015 Expenditures	8,671,146	4,149,163	4,521,983	\$8,671,146
Projected Bal., December 31, 2015	<u>\$3,358,864</u>	<u>\$3,898,377</u>	<u>\$3,358,864</u>	<u>\$3,358,864</u>

**Cash fund balance at June 30, 2015** **\$3,898,377**

<b>2016</b>	<i>Projected</i>
Fund Balance, January 1, 2016	\$3,358,864
2016 Estimated Revenues	8,351,708
2016 Estimated Expenditures	8,351,708
Projected Bal., December 31, 2016	<u>\$3,358,864</u>

**2016 Budget Notes**

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



**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**TRI-COUNTY MENTAL HEALTH (FUND 8009)**

**Table represents the TAX BUDGET recorded each year.**

	2016	2015	2014	2013	2012	2011	2010	2009
Fund Balance, January 1		\$3,868,796	\$4,006,261	\$4,650,100	\$4,277,447	\$2,207,955	\$4,716,811	\$5,653,107
YYYY Revenues		8,671,146	4,936,736	5,664,237	9,449,209	8,903,672	10,094,096	9,975,212
YYYY Expenditures		8,671,146	5,936,736	6,664,237	9,449,209	9,225,154	10,238,693	10,416,261
Projected Bal., December 31	<u>\$0</u>	<u>\$3,868,796</u>	<u>\$3,006,261</u>	<u>\$3,650,100</u>	<u>\$4,277,447</u>	<u>\$1,886,473</u>	<u>\$4,572,214</u>	<u>\$5,212,058</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			\$4,221,175	\$5,006,261	\$4,870,643	\$4,761,200	\$3,933,388	\$4,660,649	\$4,935,574
YYYY Revenues			4,936,736	5,664,237	9,449,209	8,970,705	8,903,672	10,094,096	9,779,620
YYYY Expenditures			5,936,736	6,664,237	8,056,167	9,470,705	9,225,154	10,037,934	10,179,620
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$3,221,175</u>	<u>\$4,006,261</u>	<u>\$6,263,685</u>	<u>\$4,261,200</u>	<u>\$3,611,906</u>	<u>\$4,716,811</u>	<u>\$4,535,574</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respective year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			4,221,175	5,006,261	4,870,643	4,761,200	3,933,388	4,660,650	4,935,575
YYYY Revenues			6,375,596	5,516,202	9,418,543	9,524,775	9,860,570	9,630,264	10,373,834
YYYY Expenditures			7,237,906	6,301,288	9,282,926	9,415,332	9,032,757	10,357,526	10,648,759
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$3,358,865</u>	<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>	<u>\$4,660,650</u>

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

	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
<b>REVENUE</b>							
Property Taxes							
Real estate taxes	1,243,353	1,122,374	1,078,412	1,069,044	1,005,999	1,074,455	1,060,073
Personal property taxes	86,159	24,863	199,249	236,584	350,171	278,174	352,792
House trailer tax	3,529	3,411	3,569	4,583	2,980	3,882	4,075
Property Tax Reimbursements	161,307	128,097	-	-	-	-	9,809
<i>Total Property Taxes</i>	<u>1,494,348</u>	<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>	<u>1,426,750</u>
State Reimbursements							
Local government fund	83,992	80,310	92,067	111,153	138,380	110,299	131,130
State Grants	324,321	-	-	-	-	-	2,240
<i>Total State Reimbursements</i>	<u>408,313</u>	<u>80,310</u>	<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	141,952	3,456	5,417	3,425	5,171	201,830	129,870
Interest	4,308	3,048	1,953	3,424	2,922	7,814	47,086
Charges for Services & Fines & Sundry	383,689	126,135	162,104	128,093	117,255	134,292	193,877
<i>Total Other Revenues</i>	<u>529,948</u>	<u>132,639</u>	<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>2,432,610</u></b>	<b><u>1,491,694</u></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	661,796	670,127	627,599	612,155	604,274	579,417	603,747
Insurance	153,921	148,262	138,354	188,814	198,944	200,610	202,888
Public employees retirement (PERS)	96,677	97,811	91,594	88,772	87,319	86,104	88,116
Medicare	7,716	7,831	7,311	7,434	7,377	6,305	6,738
Unemployment	-	-	-	-	4,770	3,498	148
<i>Total Personal Services</i>	<u>920,111</u>	<u>924,029</u>	<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	191,596	192,381	175,535	180,225	189,314	159,382	172,965
Services	195,624	161,149	159,461	107,126	127,498	83,673	127,936
<i>Total Material &amp; Supplies</i>	<u>387,221</u>	<u>353,530</u>	<u>334,996</u>	<u>287,351</u>	<u>316,811</u>	<u>243,055</u>	<u>300,902</u>
Capital Outlay							
Land	1,008,900	-	-	-	-	-	-
New Buildings	172,671	76,072	73,418	39,467	350,717	54,365	254,257
Equipment	10,595	22,215	16,772	30,000	12,334	10,599	5,155
Vehicles	-	-	18,798	44,548	17,575	19,880	21,804
Lauer Hist Farm	-	2,400	10,435	27,249	22,361	1,004	31,844
Riverwalk Extension	-	-	-	-	198,677	464,654	181,693
<i>Total Capital Outlay</i>	<u>1,192,166</u>	<u>100,687</u>	<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>2,499,497</u></b>	<b><u>1,378,246</u></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 less expenditures</b>	<b>(66,887)</b>	<b>113,448</b>	<b>223,494</b>	<b>259,296</b>	<b>(52,245)</b>	<b>248,880</b>	<b>298,326</b>
Beginning fund balance, 1/1	2,568,865	2,455,417	2,231,923	1,972,628	2,024,873	1,775,993	1,477,666
Ending fund balance, 12/31	2,501,978	2,568,865	2,455,417	2,231,924	1,972,628	2,024,873	1,775,992
Outstanding encumbrances	(402,206)	0	(5,940)	(5,144)	(29,446)	(413,043)	(331,820)
<b>Unencumbered fund balance, 12/31</b>	<b><u>\$2,099,772</u></b>	<b><u>\$2,568,865</u></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  
2015 & 2016 BUDGET  
PARK DISTRICT (FUND 8850)**

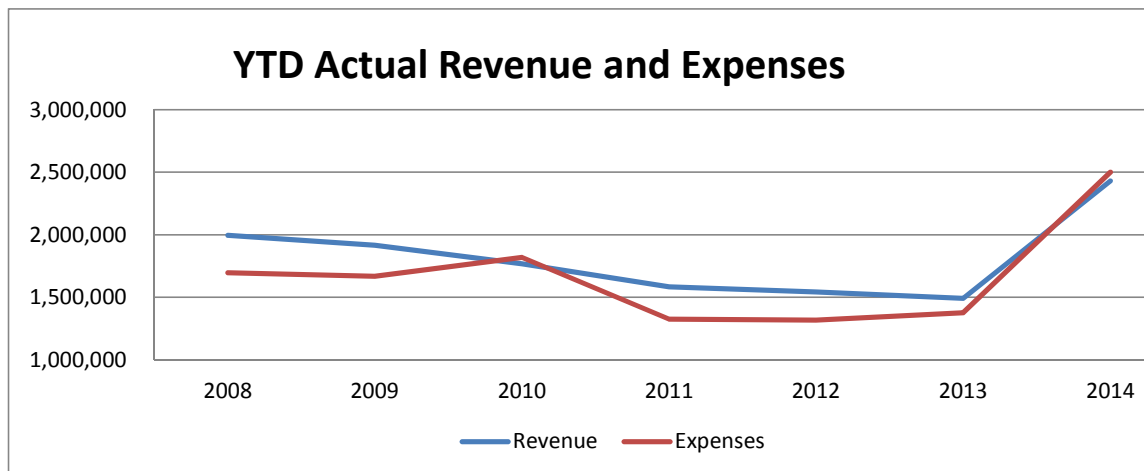
<b>2015</b>	<i>2015 Budget</i>	<i>Actual 1/1/15-6/30/15</i>	<i>Estimate 7/1/15-12/31/15</i>	<i>Projected @ 12/31/2015</i>
Fund Balance, January 1, 2015	\$2,501,978	\$2,501,978	\$2,638,127	\$2,501,978
2015 Revenues	1,503,982	899,170	604,812	\$1,503,982
2015 Expenditures	1,486,774	598,198	888,576	\$1,486,774
2015 Capital Expenditures	2,432,757	164,823	436,000	\$600,823
Projected Bal., December 31, 2015	<u>\$86,428</u>	<u>\$2,638,127</u>	<u>\$1,918,362</u>	<u>\$1,918,362</u>

**Cash fund balance at June 30, 2015** **\$2,638,127**

<b>2016</b>	<i>Projected</i>	
Fund Balance less Reserves	\$1,747,517	
2016 Reserve Fund	175,000	<i>Res Fund = 1 month of average last 4 years</i>
2016 Vacation/Comp Liabilities	3,950	<i>Vac/Comp = o/s liabilities as of 6/30/15</i>
2016 Sick Liabilities	3,895	<i>Sick = 1/4 of o/s liabilities as of 6/30/15</i>
Fund Balance, January 1, 2016		1,930,362
2016 Estimated Revenues	2,641,200	
2016 Estimated Expenditures	1,558,555	
2016 Capital Outlay	2,827,645	
2016 Estimated Total Expenditures		4,386,200
<b>12/31/16 Cash Balance</b>		<b>185,362</b>
2016 Reserve Fund		175,000
2016 Vacation/Severance Liabilites		7,845
12/31/16 Cash Balance less Reserve Funds		<u>2,517</u>

**2016 Budget Notes**

*Estimates provided by Johnny Appleseed Metropolitan Park District*



**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**PARK DISTRICT (FUND 8850)**

**Table represents the TAX BUDGET recorded each year.**

	2016	2015	2014	2013	2012	2011	2010	2009
Fund Balance, January 1		\$2,146,550	\$2,470,384	\$2,442,795	\$1,884,103	\$923,880	\$2,221,664	\$764,812
YYYY Revenues		1,434,000	1,431,555	1,500,475	1,496,907	1,535,800	1,636,350	1,777,900
YYYY Expenditures		3,325,100	3,686,555	3,625,475	3,355,100	1,537,050	2,680,523	2,356,950
YYYY Reserve Fund		175,000						
YYYY Severance Liabilities		80,000						
Projected Bal., December 31	<u>\$0</u>	<u>\$450</u>	<u>\$215,384</u>	<u>\$317,795</u>	<u>\$25,910</u>	<u>\$922,630</u>	<u>\$1,177,491</u>	<u>\$185,762</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			\$2,568,865	\$2,455,417	\$2,231,923	\$1,972,627	\$2,024,873	\$1,775,993	\$1,477,666
YYYY Revenues			1,393,300	1,424,650	1,555,950	1,502,100	1,782,800	2,202,850	2,132,900
YYYY Expenditures			3,638,300	3,859,050	3,782,370	3,384,546	3,806,556	3,111,504	2,885,955
YYYY Reserve Fund			0						
YYYY Severance Liabilities			0						
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$323,865</u>	<u>\$21,017</u>	<u>\$5,504</u>	<u>\$90,182</u>	<u>\$1,117</u>	<u>\$867,339</u>	<u>\$724,611</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respective year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			2,568,865	2,455,417	2,231,923	1,972,628	2,024,873	1,775,993	1,477,666
YYYY Revenues			2,432,610	1,491,694	1,542,772	1,585,088	1,768,914	1,918,370	1,995,619
YYYY Expenditures			2,499,497	1,378,246	1,319,278	1,325,792	1,821,159	1,669,490	1,697,292
YYYY Reserve Fund									
YYYY Severance Liabilities									
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$2,501,978</u>	<u>\$2,568,865</u>	<u>\$2,455,417</u>	<u>\$2,231,924</u>	<u>\$1,972,628</u>	<u>\$2,024,873</u>	<u>\$1,775,992</u>

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

	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
<b>Revenues:</b>							
<b>Taxes &amp; Payments from the State</b>							
County sales tax	14,731,236	14,702,776	14,427,879	13,742,576	13,517,537	12,520,529	13,351,086
Real estate taxes	2,576,567	2,545,737	2,542,090	2,527,203	2,546,129	2,483,696	2,533,463
Personal property taxes	936	810	-	21,391	54,083	15,412	348,502
Personal property taxes Reimbursement	-	-	-	176,603	580,425	601,669	431,501
House trailer tax	7,850	7,976	8,533	11,228	6,923	9,190	7,675
Property Tax Reimbursements from the State	355,145	352,700	356,492	366,925	353,326	346,442	340,068
Property transfer tax and conveyance fees	613,331	502,426	501,675	391,730	373,047	372,633	457,936
Local Government	845,007	852,252	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>19,130,071</u>	<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>	<u>19,343,264</u>
<b>Other revenues:</b>							
Fines & Forfeitures	99,179	105,157	98,816	148,526	183,377	180,919	201,924
Charges for Services	3,124,936	3,071,396	3,081,118	3,122,195	3,220,612	3,267,887	3,181,077
Licenses	5,455	6,691	6,382	7,723	5,807	6,632	7,094
Interest	251,913	205,810	439,750	546,955	842,650	1,381,379	2,268,559
Rent of county buildings	684,628	690,795	573,733	704,979	774,255	826,507	742,914
Miscellaneous and reimbursements	578,684	703,487	718,150	546,901	696,675	739,406	923,008
<i>Total Other Revenues</i>	<u>4,744,796</u>	<u>4,783,336</u>	<u>4,917,948</u>	<u>5,077,280</u>	<u>5,723,376</u>	<u>6,402,730</u>	<u>7,324,577</u>
<b>Total General Fund Revenue</b>	<b><u>23,874,867</u></b>	<b><u>23,748,013</u></b>	<b><u>23,877,443</u></b>	<b><u>23,908,800</u></b>	<b><u>24,786,610</u></b>	<b><u>24,378,940</u></b>	<b><u>26,667,840</u></b>
<b>Expenditures:</b>							
<b>Personal Services</b>							
Salaries	12,878,368	12,944,973	12,500,369	12,449,323	12,289,884	12,423,958	13,660,770
Insurance	2,352,995	2,372,550	2,257,646	2,397,281	2,514,641	2,547,177	2,758,696
Public employees retirement (PERS)	1,859,875	1,892,348	1,841,513	1,845,382	1,824,792	1,836,643	2,026,839
Medicare	170,689	170,041	160,050	155,309	151,034	150,431	166,785
Unemployment	61	5,821	7,185	14,007	18,259	46,707	3,419
<i>Total Personal Services</i>	<u>17,261,988</u>	<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>	<u>18,616,510</u>
<b>Services</b>							
Services	2,262,560	2,183,019	2,230,420	1,954,117	1,887,217	1,833,250	2,375,389
Utilities	1,111,738	943,316	1,021,183	960,514	925,401	1,088,154	1,366,225
Grants	380,488	428,308	324,491	618,729	579,550	459,006	975,573
Indigent Defense	588,542	564,652	513,151	635,931	791,967	832,596	788,799
Insurance	588,454	605,561	691,108	694,531	733,344	763,311	704,653
<i>Total Services</i>	<u>4,931,781</u>	<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>	<u>6,210,639</u>
<b>Other Expenditures</b>							
Materials and supplies	1,223,463	1,425,501	1,393,421	1,310,974	1,244,052	1,209,726	1,440,214
Equipment	29,316	43,837	81,665	60,942	89,109	40,918	149,255
Other miscellaneous	61,343	19,033	24,393	15,034	94,239	33,877	96,579
<i>Total Other Expenditures</i>	<u>1,314,121</u>	<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>	<u>1,686,048</u>
<b>Total General Fund Expenditures</b>	<b><u>23,507,891</u></b>	<b><u>23,598,960</u></b>	<b><u>23,046,597</u></b>	<b><u>23,112,075</u></b>	<b><u>23,143,488</u></b>	<b><u>23,265,756</u></b>	<b><u>26,513,197</u></b>
<b>Excess of revenues less expenditures</b>	<b>366,977</b>	<b>149,053</b>	<b>830,846</b>	<b>796,726</b>	<b>1,643,122</b>	<b>1,113,184</b>	<b>154,643</b>
<b>Other financing sources (uses):</b>							
Sale of fixed assets	1	23,211	940	14,858	21	117,810	238,818
Transfer in	250,000	100,000	100,000	100,000	250,000	414,359	-
Transfer out	(455,063)	(441,677)	(483,204)	(1,252,643)	(1,207,762)	(779,182)	(1,149,482)
Advance in	119,981	22,327	9,252	16,876	29,754	77,552	83,199
Advance out	(279,242)	(243,839)	(114,000)	(176,166)	(101,540)	-	(215,300)
<i>Total other financing sources (uses)</i>	<u>(364,323)</u>	<u>(539,978)</u>	<u>(487,011)</u>	<u>(1,297,074)</u>	<u>(1,029,526)</u>	<u>(169,461)</u>	<u>(1,042,765)</u>
<b>Excess of revenues less expenditures</b>	<b>2,653</b>	<b>(390,924)</b>	<b>343,835</b>	<b>(500,349)</b>	<b>613,596</b>	<b>943,723</b>	<b>(888,122)</b>
Beginning fund balance, 1/1	3,567,269	3,958,193	3,614,358	4,114,707	3,501,111	2,557,388	3,445,509
Ending fund balance, 12/31	3,569,922	3,567,269	3,958,193	3,614,358	4,114,707	3,501,111	2,557,387
Outstanding encumbrances	(75,522)	(127,092)	(67,168)	(190,743)	(116,006)	(106,491)	(126,620)
<b>Unencumbered fund balance, 12/31</b>	<b><u>\$3,494,401</u></b>	<b><u>\$3,440,177</u></b>	<b><u>\$3,891,025</u></b>	<b><u>\$3,423,615</u></b>	<b><u>\$3,998,701</u></b>	<b><u>\$3,394,620</u></b>	<b><u>\$2,430,767</u></b>

**ALLEN COUNTY, OHIO  
2015 & 2016 BUDGET  
GENERAL FUND (FUND 1001)**

<b>2015</b>	<i>2015 Budget</i>	<i>Actual 1/1/15-6/30/15</i>	<i>Estimate 7/1/15-12/31/15</i>	<i>Projected @ 12/31/2015</i>
Fund Balance, January 1, 2015	\$3,440,177	\$3,440,177	\$4,250,963	\$3,440,177
2015 Revenues	24,206,125	13,036,385	11,569,740	\$24,606,126
2015 Expenditures	25,230,696	12,225,598	12,248,177	\$24,473,775
Projected Bal., December 31, 2015	<u>\$2,415,606</u>	<u>\$4,250,963</u>	<u>\$3,572,527</u>	<u>\$3,572,527</u>

<b>Cash fund balance at June 30, 2015</b>	<b>4,380,708.73</b>
<b>Cash Balance of Reserve Fund at 6/30/15</b>	<b>1,266,980.10</b>
<b>Cash Balance of Capital Fund at 6/30/15</b>	<b>2,361,883.75</b>

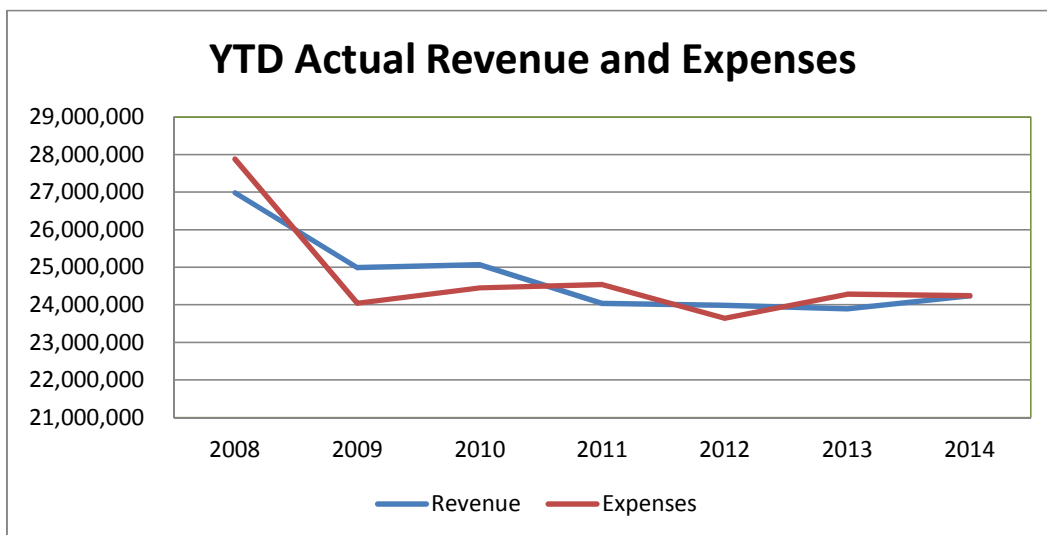
<b>2016</b>	<i>Projected</i>
Fund Balance, January 1, 2016	\$3,572,527
2016 Estimated Revenues	24,700,000
2016 Estimated Expenditures	24,507,127
Projected Bal., December 31, 2016	<u>\$3,765,400</u>

2013 Budget Notes

**2016 Budget Notes**

*Revenue Estimates provided by Rhonda Eddy-Stienecker, Auditor*  
Slight change in revenue from 2015. Estimated increase in sales tax, and interest income.

*Expenses Estimates provided by Becky Saine, County Administrator*  
Increase utility expenses by 3%



**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**GENERAL FUND (FUND 1001)**

**Table represents the TAX BUDGET recorded each year.**

	2016	2015	2014	2013	2012	2011	2010	2009
Fund Balance, January 1		\$2,924,291	\$2,480,294	\$2,409,375	\$2,299,753	\$2,095,918	\$7,614,131	\$1,540,092
YYYY Revenues		23,743,147	23,834,182	22,795,526	22,960,764	23,540,655	11,535,691	26,713,500
YYYY Expenditures		26,027,921	25,410,354	24,774,477	27,090,610	26,075,200	14,000,134	28,634,804
Projected Bal., December 31	<u>\$0</u>	<u>\$639,517</u>	<u>\$904,121</u>	<u>\$430,424</u>	<u>(\$1,830,093)</u>	<u>(\$438,627)</u>	<u>\$5,149,688</u>	<u>(\$381,212)</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			\$3,440,177	\$3,614,358	\$3,614,358	\$4,114,707	\$3,501,111	\$2,557,387	\$3,445,509
YYYY Revenues			23,743,147	23,296,182	23,245,082	23,871,352	24,068,977	25,403,387	27,202,900
YYYY Expenditures			25,269,826	24,670,247	24,743,065	25,840,466	25,754,661	25,893,967	28,712,361
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$1,913,498</u>	<u>\$2,240,293</u>	<u>\$2,116,376</u>	<u>\$2,145,593</u>	<u>\$1,815,427</u>	<u>\$2,066,807</u>	<u>\$1,936,048</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respective year.**

	2016	2015	2014	2013	2012	2011	2010	2009	2008
Fund Balance, January 1			3,567,269	3,958,193	3,614,358	4,114,707	3,501,111	2,557,388	3,445,509
YYYY Revenues			24,244,849	23,893,552	23,987,636	24,040,535	25,066,386	24,988,661	26,989,858
YYYY Expenditures			24,242,196	24,284,476	23,643,801	24,540,884	24,452,790	24,044,938	27,877,979
Projected Bal., December 31	<u>\$0</u>	<u>\$0</u>	<u>\$3,569,922</u>	<u>\$3,567,269</u>	<u>\$3,958,193</u>	<u>\$3,614,358</u>	<u>\$4,114,707</u>	<u>\$3,501,111</u>	<u>\$2,557,387</u>

## GENERAL OBLIGATION DEBT SUMMARY REPORT

	HEAT PROJECT	EASTOWN RD	CIVIC CENTER	CT OF APPEALS	JUSTICE CENTER	PARKING
<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>Funding</b>	Utility Savings	.75 Inside Mill	.75 Inside Mill	.75 Inside Mill	.75 Inside Mill	.75 Inside Mill
<b>2015 FUND BALANCES</b>						
Beg Bal	340,389.85	143,091.10	287,590.14	420,584.07	759,689.51	122,457.44
Revenue	420,953.02	299,333.27	230,133.41	85,283.75	651,180.22	82,503.61
Expenses	(335,675.00)	(195,806.16)	(279,076.07)	(255,387.79)	(712,278.76)	(89,014.78)
<b>Ending Balance</b>	425,667.87	246,618.21	238,647.48	250,480.03	698,590.97	115,946.27
<b>2015 DEBT BALANCES</b>						
12/31/15 Prin Bal	1,160,000.00	528,000.00	1,686,000.00	248,086.00	691,914.00	520,000.00
12/31/15 Int Bal	81,200.00	25,304.40	82,126.33	2,394.03	6,676.97	24,875.11
<b>Total Debt Balance</b>	1,241,200.00	553,304.40	1,768,126.33	250,480.03	698,590.97	544,875.11
<b>2016 FUND BALANCES</b>						
Beg Bal	425,667.87	246,618.21	238,647.48	250,480.03	698,590.97	115,946.27
Revenue	353,341.75	242,449.00	718,345.24	-	-	428,999.30
Expenses	(325,525.00)	(190,058.00)	(529,452.40)	(250,480.03)	(698,590.97)	(172,168.00)
<b>Ending Balance</b>	453,484.62	299,009.21	427,540.32	-	-	372,777.57
<b>2016 DEBT BALANCES</b>						
12/31/16 Prin Bal	870,000.00	352,000.00	1,196,000.00	-	-	360,000.00
12/31/16 Int Bal	45,675.00	11,246.40	42,673.93	-	-	12,707.11
<b>Total Debt Balance</b>	915,675.00	363,246.40	1,238,673.93	-	-	372,707.11

**ALLEN COUNTY  
2016 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY		2016 ESTIMATED TAX REVENUE	DATE OF LEVY	TERM OF LEVY	QUALIFY FOR 10% & 2.5% ROLLBACK
		FULL RATE	MILLAGE		BEG TAX YR	END TAX YR	
Allen County	Inside Millage General Fund	1.65	inside mills	\$3,052,169			Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills	\$1,387,350			Yes
Children's Services	2010 Current Expense	0.75	outside mills	\$1,387,350	5/4/2010 2010	5 Years 2014*	Yes
Children's Services	2006 Current Expense	0.50	outside mills	\$924,900	5/3/2011 2011	5 Years 2015	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$6,381,809	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$554,940	5/6/2003 2003	Continuous Never	Yes
Tri-County Mental Health Recovery	2005 Current Expense	0.50	outside mills	\$924,900	5/3/2005 2005	10 Years 2014*	Yes
Tri-County Mental Health Recovery	2014 Current Expense	1.00	outside mills	\$1,849,800	5/6/2014 2014	5 Years 2018	No
Johnny Appleseed Metro Park	2003 Current Expense	0.75	outside mills	\$1,387,350	5/7/2013 2013	10 Years 2022	Yes
Johnny Appleseed Metro Park	2015 Current Expense	0.75	outside mills	\$1,387,350	5/5/2015 2015	8 Years 2022	No
Senior Citizens Levy	1989 Current Expense	0.30	outside mills	\$554,940	11/5/2013 2014	5 Years 2018	No
Senior Citizens Levy	2006 Current Expense	0.50	outside mills	\$924,900	5/3/2011 2011	5 Years 2015	Yes

\*A Renewal or Replacement levy must be passed by the voters to collect in calendar year 2016

**Allen County Tax Valuations for Tax Year 2014 (Payable in 2015)**

Residential	1,149,315,330
Agriculture	147,722,960
Commercial	324,025,200
Industrial	115,413,900
Utility Personal	113,322,280
<b>TOTAL TAXABLE VALUATIONS</b>	<u>1,849,799,670</u>
Exempt and Abated Properties	<u>417,592,470</u>
<b>TOTAL VALUATIONS</b>	<u>2,267,392,140</u>

**NOTES**

**REVENUE:** The 2016 Estimated Revenue is based on the current (14p15) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2015.

**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.

## ALLEN COUNTY EMPLOYEE STATISTICS

Dept #	Dept Description	General Fund	Full Time	Part Time	Total	% of total employees	% of Full Time	% of Part Time
0075	CORONER	GF	1	0	1	0.091%	0.11%	0.00%
0025	LAW LIBRARY		0	1	1	0.091%	0.00%	0.47%
2091	EMA		2	0	2	0.182%	0.23%	0.00%
8072	FAMILY & CHILDREN 1ST		2	0	2	0.182%	0.23%	0.00%
0085	PUBLIC DEFENDER	GF	2	2	4	0.365%	0.23%	0.95%
8835	SOIL & WATER CONSERVATION		4	0	4	0.365%	0.45%	0.00%
8009	MENTAL HEALTH/RECOVERY SVCS		4	0	4	0.365%	0.45%	0.00%
0058	DOMESTIC RELATIONS COURT	GF	5	1	6	0.547%	0.56%	0.47%
0080	MUNICIPAL COURT		4	2	6	0.547%	0.45%	0.95%
0010	TREASURER	GF	7	0	7	0.639%	0.79%	0.00%
0140	RECORDER	GF	7	0	7	0.639%	0.79%	0.00%
0055	COMMON PLEAS COURT	GF	6	1	7	0.639%	0.68%	0.47%
2145	DOG & KENNEL		3	4	7	0.639%	0.34%	1.90%
0245	MUSEUM	GF	5	3	8	0.730%	0.56%	1.42%
8044	SOLID WASTE DISTRICT		8	0	8	0.730%	0.90%	0.00%
0110	BOARD OF ELECTIONS	GF	6	4	10	0.912%	0.68%	1.90%
0065	PROBATE COURT	GF	9	1	10	0.912%	1.02%	0.47%
2880	ADULT PROBATION		10	1	11	1.004%	1.13%	0.47%
8840	REGIONAL PLANNING COMMISSION		8	3	11	1.004%	0.90%	1.42%
0195	VETERANS	GF	4	7	11	1.004%	0.45%	3.32%
0005	AUDITOR	GF	16	2	18	1.642%	1.81%	0.95%
0070	CLERK OF COURTS	GF	17	1	18	1.642%	1.92%	0.47%
0001	COMMISSIONERS	GF	21	1	22	2.007%	2.37%	0.47%
2872	CIVIC CENTER		8	15	23	2.099%	0.90%	7.11%
2012	CHILD SUPPORT ENFORCEMENT AGY		24	4	28	2.555%	2.71%	1.90%
0015	PROSECUTOR	GF	21	8	29	2.646%	2.37%	3.79%
5035	SANITARY ENGINEERS		28	1	29	2.646%	3.16%	0.47%
8850	METROPOLITAN PARK DISTRICT		16	21	37	3.376%	1.81%	9.95%
8008	WORTH CENTER		37	3	40	3.650%	4.18%	1.42%
8810	HEALTH DEPARTMENT		25	32	57	5.201%	2.82%	15.17%
0230	COUNTY ENGINEER		52	7	59	5.383%	5.88%	3.32%
2019	CHILDREN SERVICES		63	1	64	5.839%	7.12%	0.47%
0060	JUVENILE COURT	GF	58	12	70	6.387%	6.55%	5.69%
2201	DEPT JOB & FAMILY SVCS		94	0	94	8.577%	10.62%	0.00%
0130	SHERIFF'S OFFICE	GF	142	15	157	14.325%	16.05%	7.11%
3100-3900	ALLEN COUNTY BOARD OF DEV DISAB		166	58	224	20.438%	18.76%	27.49%
<b>Total County Employees</b>			<b>885</b>	<b>211</b>	<b>1096</b>			

### OTHER FACTS

Total General Fund Employees	364	33.21%
Social Service Employees	484	44.16%
Legal and Law Enforcement Employees	368	33.58%
Executive & Legislative Employees	65	5.93%
Road, Ditch, Utility Employees	111	10.13%
Misc Employees	68	6.20%

1096



# 2016 Tax Budget

Issued by:

Rhonda Eddy-Stienecker

Allen County Auditor

301 N. Main St.

Lima, Oh 45801

419-228-3700 x8794 (p)

419-222-2543 (f)

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

[allenauditor@allencountyohio.com](mailto:allenauditor@allencountyohio.com)

facebook: Allen County Auditor

