

2017 Tax Budget



AVAILABLE FOR PUBLIC REVIEW: JUNE 27, 2016

PUBLIC HEARING: JULY 7, 2016

PLANNED ADOPTION: JULY 7, 2016

Issued by:

*Rhonda D. Stienecker
Allen County Auditor*



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

June 27, 2016

Allen County Commissioners
Courthouse
Lima, OH 45801

RE: Adoption of the 2017 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 7, 2016, and adopt as your tax budget on July 7, 2016 for the fiscal year January 1, 2017 to December 31, 2017 (FY2017), 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 2015, 2014, 2013, 2012, 2011, and 2010 revenues and expenditures, while the 2016 includes the first 6 months actual transactions and the last six months estimated transactions. The 2017 report includes the revenues and expenditures that are estimated based upon information received 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 June 27, 2016.

You will need to include a cover page for the necessary resolution that you formally adopt on Thursday, July 7, 2016.

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

| | |
|---|---|
| 2010-2015 Actual Revenue & Expenditures..... | 1 |
| 2016-2017 Estimated Revenue & Expenditures..... | 2 |

Allen County Board of Developmental Disabilities

| | |
|---|---|
| 2010-2015 Actual Revenue & Expenditures..... | 3 |
| 2016-2017 Estimated Revenue & Expenditures..... | 4 |

Allen County Board of Developmental Disabilities PI

| | |
|---|---|
| 2010-2015 Actual Revenue & Expenditures..... | 5 |
| 2016-2017 Estimated Revenue & Expenditures..... | 6 |

Tri County Mental Health

| | |
|---|---|
| 2010-2015 Actual Revenue & Expenditures..... | 7 |
| 2016-2017 Estimated Revenue & Expenditures..... | 8 |

Metropolitan Park District

| | |
|---|----|
| 2010-2015 Actual Revenue & Expenditures..... | 9 |
| 2016-2017 Estimated Revenue & Expenditures..... | 10 |

Allen County General Fund

| | |
|---|----|
| 2010-2015 Actual Revenue & Expenditures..... | 11 |
| 2016-2017 Estimated Revenue & Expenditures..... | 12 |

| | |
|--|----|
| Allen County General Obligation Debt Schedule..... | 13 |
|--|----|

| | |
|------------------------------|----|
| Levies for Tax Entities..... | 14 |
|------------------------------|----|

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

| | 2015 ACTUAL | 2014 ACTUAL | 2013 ACTUAL | 2012 ACTUAL | 2011 ACTUAL | 2010 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Revenues: | | | | | | |
| Property Taxes | | | | | | |
| Real estate taxes | 2,074,516 | 2,072,997 | 2,044,694 | 1,862,558 | 1,996,431 | 1,410,569 |
| Personal property taxes | 273,498 | 299,709 | 299,613 | 341,382 | 399,745 | 479,409 |
| House trailer tax | 6,459 | 5,808 | 5,905 | 6,280 | 8,687 | 3,884 |
| Property Tax Reimbursements | 129,483 | 130,578 | 131,015 | 261,401 | 128,539 | 181,324 |
| <i>Total Property Taxes</i> | <u>2,483,957</u> | <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> |
| Other revenues: | | | | | | |
| Charges for Services | 138,671 | 110,673 | 98,960 | 111,837 | 139,931 | 122,701 |
| Miscellaneous and reimbursements | 649,994 | 228,477 | 318,656 | 276,753 | 111,971 | 114,103 |
| State and federal grants | 3,314,977 | 3,321,849 | 2,747,751 | 2,973,436 | 3,415,860 | 3,889,155 |
| <i>Total Other Revenues</i> | <u>4,103,642</u> | <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> |
| Total fund revenue | <u>6,587,599</u> | <u>6,170,090</u> | <u>5,646,593</u> | <u>5,833,648</u> | <u>6,201,163</u> | <u>6,201,145</u> |
| Expenditures: | | | | | | |
| Personal Services | | | | | | |
| Salaries | 2,836,958 | 2,777,976 | 2,839,673 | 2,634,180 | 2,731,570 | 2,595,121 |
| Insurance | 426,080 | 477,573 | 498,722 | 469,202 | 519,462 | 541,279 |
| Public employees retirement (PERS) | 426,014 | 384,549 | 398,362 | 371,523 | 373,072 | 365,183 |
| Medicare | 39,396 | 38,509 | 39,259 | 36,004 | 35,499 | 33,359 |
| Unemployment | - | 10,280 | - | - | - | 2,976 |
| <i>Total Personal Services</i> | <u>3,728,447</u> | <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> |
| Supplies & Services | | | | | | |
| Materials and supplies | 129,383 | 130,253 | 83,912 | 111,208 | 117,808 | 119,381 |
| Contract Services | 2,977,653 | 2,145,864 | 1,985,267 | 2,086,276 | 2,217,886 | 2,128,822 |
| <i>Total Supplies & Services</i> | <u>3,107,036</u> | <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> |
| Capital Outlay | | | | | | |
| Renovations | | | | | - | - |
| Equipment | 9,294 | 28,332 | 3,242 | 36,647 | 76,371 | 28,497 |
| <i>Total Capital Outlay</i> | <u>9,294</u> | <u>28,332</u> | <u>3,242</u> | <u>36,647</u> | <u>76,371</u> | <u>28,497</u> |
| Total expenditures | <u>6,844,777</u> | <u>5,993,337</u> | <u>5,848,437</u> | <u>5,745,041</u> | <u>6,071,668</u> | <u>5,814,616</u> |
| Excess of revenues less expenditures | (257,178) | 176,753 | (201,843) | 88,607 | 129,495 | 386,529 |
| Beginning fund balance, 1/1 | <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> |
| Ending fund balance, 12/31 | 2,670,809 | 2,927,987 | 2,751,234 | 2,953,077 | 2,864,470 | 2,734,975 |
| Outstanding encumbrances | 0 | (105,000) | 0 | 0 | 0 | 0 |
| Unencumbered fund balance, 12/31 | <u>\$2,670,809</u> | <u>\$2,822,987</u> | <u>\$2,751,234</u> | <u>\$2,953,077</u> | <u>\$2,864,470</u> | <u>\$2,734,975</u> |

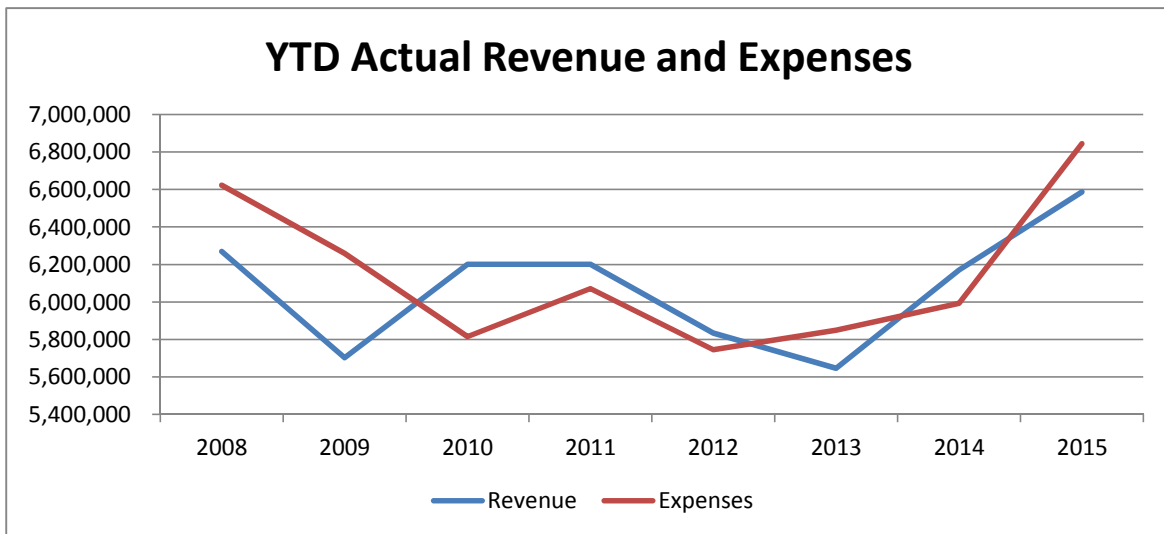
**ALLEN COUNTY, OHIO
2016 & 2017 BUDGET
CHILDRENS SERVICES (FUND 2019)**

| 2016 | <i>2016 Budget</i> | <i>Actual 1/1/16-6/24/16</i> | <i>Estimate 7/1/16-12/31/16</i> | <i>Projected @ 12/31/2016</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2016 | \$2,670,809 | \$2,670,809 | \$2,231,079 | \$2,670,809 |
| 2016 Revenues | 6,767,770 | 3,380,594 | 3,387,176 | \$6,767,770 |
| 2016 Expenditures | 6,863,536 | 3,820,325 | 3,043,212 | \$6,863,536 |
| Projected Bal., December 31, 2016 | <u>\$2,575,043</u> | <u>\$2,231,079</u> | <u>\$2,575,043</u> | <u>\$2,575,043</u> |

Cash fund balance at 6/24/16 **\$2,231,079**

| 2017 | <i>Projected</i> |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2017 | \$2,575,043 |
| 2017 Estimated Revenues | 6,527,000 |
| 2017 Estimated Expenditures | 7,689,000 |
| Projected Bal., December 31, 2017 | <u>\$1,413,043</u> |

2017 Budget Notes
Estimates provided by Children Services.



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

| | 2015 ACTUAL | 2014 ACTUAL | 2013 ACTUAL | 2012 ACTUAL | 2011 ACTUAL | 2010 ACTUAL |
|--|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|
| Revenues: | | | | | | |
| Property Taxes | | | | | | |
| Real estate taxes | 4,274,132 | 4,216,532 | 4,177,050 | 4,082,662 | 4,059,713 | 4,073,175 |
| Personal property taxes | 1,122,332 | 1,180,726 | 1,121,060 | 1,231,224 | 1,374,121 | 1,589,769 |
| House trailer tax | 13,264 | 13,624 | 13,943 | 14,689 | 19,335 | 11,967 |
| Property Tax Reimbursements | 594,347 | 595,696 | 593,867 | 588,345 | 584,820 | 579,228 |
| <i>Total Property Taxes</i> | <u>6,004,074</u> | <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> |
| Other Revenues: | | | | | | |
| Charges for Services | 631,631 | 608,320 | 916,820 | 861,074 | 766,034 | 725,336 |
| Miscellaneous and reimbursements | 1,095,392 | 1,104,758 | 1,076,663 | 893,386 | 547,144 | 392,446 |
| Other receipts | 210,954 | 261,340 | 234,337 | 239,040 | 339,491 | 325,796 |
| Tax Equity - State Grant | 269,958 | 285,109 | 309,281 | 339,327 | 388,058 | 412,575 |
| Intergovernmental | 5,981,298 | 5,509,870 | 5,769,983 | 5,476,992 | 6,385,294 | 6,060,289 |
| <i>Total Other Revenues</i> | <u>8,189,233</u> | <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> |
| Total fund revenue | <u>14,193,307</u> | <u>13,775,974</u> | <u>14,213,005</u> | <u>13,726,740</u> | <u>14,464,010</u> | <u>14,170,579</u> |
| Expenditures: | | | | | | |
| Personal Services | | | | | | |
| Salaries | 7,418,371 | 7,480,864 | 7,600,103 | 7,431,827 | 7,467,314 | 7,434,785 |
| Insurance | 2,091,912 | 1,867,667 | 2,036,738 | 1,947,756 | 1,893,646 | 1,874,848 |
| PERS and STRS | 1,145,176 | 1,074,774 | 1,098,332 | 1,063,308 | 1,086,469 | 1,083,411 |
| Medicare | 97,041 | 98,311 | 99,660 | 95,851 | 94,667 | 93,688 |
| Unemployment | 991 | 7,751 | 11,099.19 | 1,911.02 | 2,448.54 | 13,128.98 |
| Other benefits | 28,550 | 27,638 | 31,636 | 1,117 | 20,292 | 26,180 |
| <i>Total Personal Services</i> | <u>10,782,041</u> | <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> |
| Other Expenditures | | | | | | |
| Supplies and materials | 373,745 | 419,942 | 393,475 | 423,561 | 1,335,269 | 438,734 |
| Services | 2,939,767 | 4,613,482 | 3,743,879 | 3,651,143 | 2,116,328 | 2,099,890 |
| Equipment | - | 10,848 | 1,405 | 4,899 | 329 | 1,219 |
| <i>Total Other Expenditures</i> | <u>3,313,512</u> | <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> |
| Total Expenditures | <u>14,095,553</u> | <u>15,601,278</u> | <u>15,016,327</u> | <u>14,621,373</u> | <u>14,016,762</u> | <u>13,065,885</u> |
| Excess of revenues less expenditure | 97,754 | (1,825,304) | (803,323) | (894,633) | 447,248 | 1,104,694 |
| Other financing uses: | | | | | | |
| Bond and note proceeds | | | | | | |
| Transfer in | 3,809 | 3,809 | 26,900 | 3,809 | 4,232 | 4,623 |
| Transfer out | - | (55) | - | (20,000) | (22,112) | (66,000) |
| Advance in | 5,432 | 14,973 | - | 8,112 | 16,387 | 116,610 |
| Advance out | (11,250) | (6,117) | (17,335) | (10,000) | (10,350) | (10,000) |
| Total other financing uses | <u>(2,009)</u> | <u>12,610</u> | <u>9,565</u> | <u>(18,080)</u> | <u>(11,842)</u> | <u>45,233</u> |
| Excess of revenues less expenditure | 95,745 | (1,812,694) | (793,757) | (912,713) | 435,406 | 1,149,927 |
| Beginning fund balance, 1/1 | 6,684,448 | 8,497,142 | 9,290,899 | 10,203,612 | 9,768,206 | 8,618,279 |
| Ending fund balance, 12/31 | 6,780,193 | 6,684,448 | 8,497,142 | 9,290,899 | 10,203,612 | 9,768,206 |
| Outstanding encumbrances | - | - | - | - | - | - |
| Unencumbered fund balance, 12/31 | <u>\$6,780,193</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> |

**ALLEN COUNTY, OHIO
2016 & 2017 BUDGET
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

| <i>Operating Revenue and Expenses with Reserves & Liabilities</i> | | | | |
|---|--------------------|--------------------------|-----------------------------|---------------------------|
| 2016 | 2016 Budget | Actual 1/1/16-6/24/16 | Estimate 7/1/16-12/31/16 | Projected @ 12/31/2016 |
| Fund Balance, January 1, 2016 | \$6,780,193 | \$6,780,193 | \$6,828,024 | \$6,780,193 |
| 2016 Revenues | 12,465,586 | 6,787,229 | 5,678,357 | \$12,465,586 |
| 2016 Expenditures | 16,160,276 | 6,739,398 | 9,420,878 | \$16,160,276 |
| 2016 Medicaid & Stability | 0 | - | - | \$0 |
| 2016 Vacation/Severance Liabilities | 250,000 | - | - | \$0 |
| Projected Bal., December 31, 2016 | <u>\$2,835,503</u> | <u>\$6,828,024</u> | <u>\$3,085,503</u> | <u>\$3,085,503</u> |

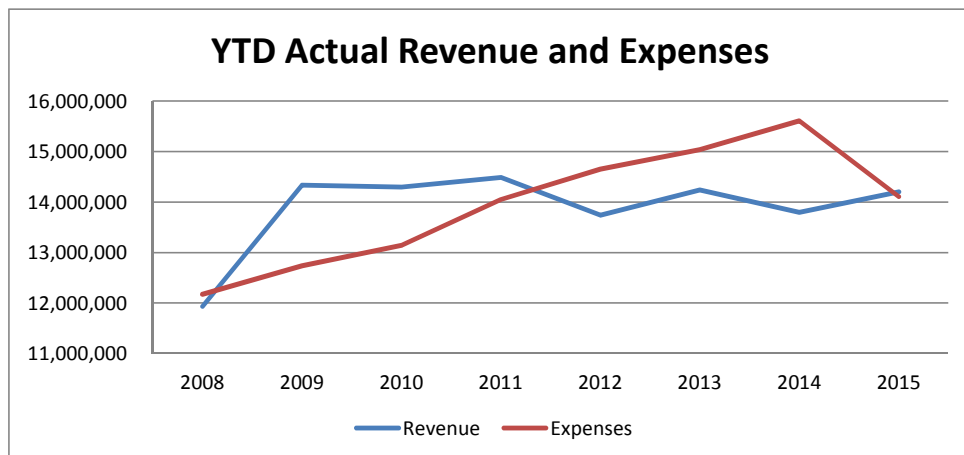
Cash fund balance at 6/24/16 **\$6,828,024**

12/31/16 Estimated Balance with Reserves & Liabilities
\$3,085,503

| 2017 | Projected |
|-------------------------------------|--------------------|
| Fund Balance, January 1, 2017 | \$3,085,503 |
| 2017 Medicaid & Stability | - |
| 2017 Vacation/Severance Liabilities | - |
| Fund Bal including Reserve Funds | \$3,085,503 |
| 2017 Estimated Revenues | 10,757,586 |
| 2017 Budget Notes | |
| Administration - DD | 1,423,729 |
| Plant Maintenance - DD | 1,736,732 |
| Total Children's Services | 1,892,631 |
| Total Adult Services | 2,401,551 |
| Transportation | 51,500 |
| Cafeteria | 97,423 |
| Community Support Services | 2,878,603 |
| Help Me Grow Project | 620,925 |
| 2017 Estimated Expenditures | <u>11,103,094</u> |
| 2017 Medicaid & Stability | - |
| 2017 Vacation/Severance Liabilities | - |
| 12/31/17 Cash Balance | <u>\$2,739,995</u> |

2017 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)

| | 2015 ACTUAL | 2014 ACTUAL | 2013 ACTUAL | 2012 ACTUAL | 2011 ACTUAL | 2010 ACTUAL |
|---|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Revenues: | | | | | | |
| Property Taxes | | | | | | |
| Real estate taxes | \$371,675 | \$366,948 | \$363,289 | \$355,163 | \$353,331 | \$354,739 |
| Personal property taxes | 97,594 | 102,672 | 97,483 | 107,063 | 120,432 | 138,241 |
| House trailer tax | 1,153 | 1,185 | 1,212 | 1,277 | 1,682 | 1,041 |
| Property Tax Reimbursements | 51,683 | 51,800 | 51,760 | 51,365 | 51,261 | 50,368 |
| <i>Total Property Taxes</i> | <u>522,106</u> | <u>522,605</u> | <u>513,745</u> | <u>514,868</u> | <u>526,705</u> | <u>544,389</u> |
| Other revenues: | | | | | | |
| Other receipts | 15,947 | 7,216 | 11,275 | 38,553 | 18,940 | 15,731 |
| Federal grants | - | - | - | - | - | - |
| <i>Total other revenues</i> | <u>15,947</u> | <u>7,216</u> | <u>11,275</u> | <u>38,553</u> | <u>18,940</u> | <u>15,731</u> |
| Total Fund Revenue | <u>538,053</u> | <u>529,821</u> | <u>525,020</u> | <u>553,421</u> | <u>545,646</u> | <u>560,119</u> |
| Expenditures: | | | | | | |
| Services | 6,850 | 401 | 12,015 | 13,797 | 11,245 | 1,835 |
| Equipment | 794,359 | 1,869,971 | 447,681 | 861,709 | 511,193 | 236,187 |
| Total Fund Expenditures | <u>801,209</u> | <u>1,870,372</u> | <u>459,696</u> | <u>875,506</u> | <u>522,438</u> | <u>238,023</u> |
| Excess of revenues less expenditures | (263,156) | (1,340,552) | 65,323 | (322,086) | 23,208 | 322,097 |
| Beginning fund balance, 1/1 | 1,033,057 | 2,373,609 | 2,308,285 | 2,630,371 | 2,607,163 | 2,285,067 |
| Ending fund balance, 12/31 | 769,901 | 1,033,057 | 2,373,609 | 2,308,285 | 2,630,371 | 2,607,164 |
| Outstanding encumbrances | - | (514,609) | | | | |
| Unencumbered fund balance, 12/31 | <u>769,901</u> | <u>518,448</u> | <u>2,373,609</u> | <u>2,308,285</u> | <u>2,630,371</u> | <u>2,607,164</u> |

**ALLEN COUNTY, OHIO
2016 & 2017 BUDGET
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

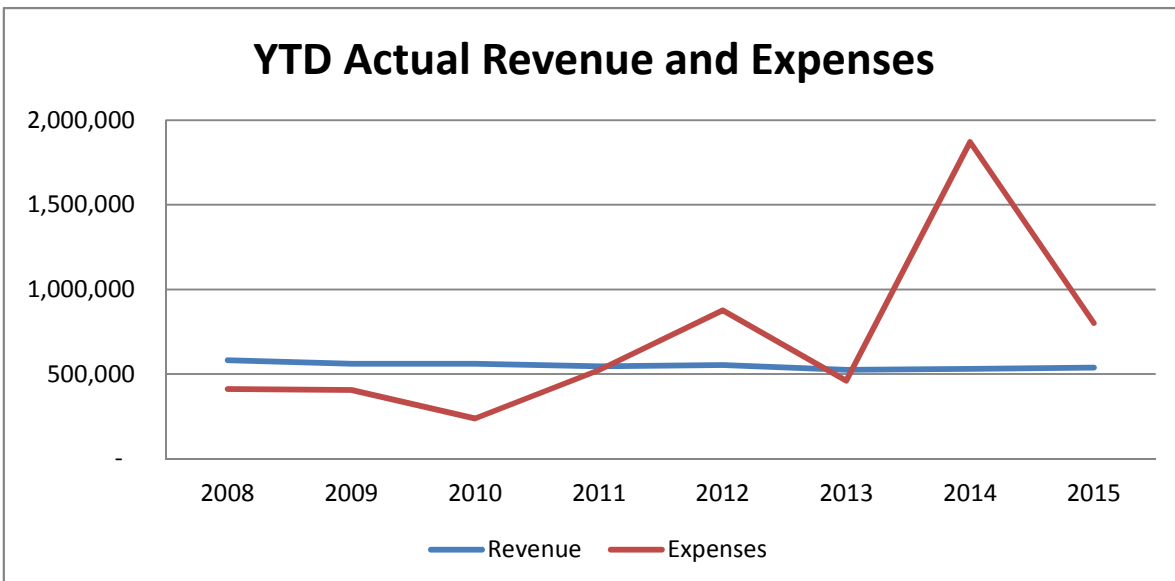
| 2016 | <i>2016 Budget</i> | <i>Actual 1/1/16-6/24/16</i> | <i>Estimate 7/1/16-12/31/16</i> | <i>Projected @ 12/31/2016</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2016 | \$769,901 | \$769,901 | \$977,061 | \$769,901 |
| 2016 Revenues | 436,412 | 298,598.59 | 137,813.41 | \$436,412 |
| 2016 Expenditures | 680,679 | 91,439.00 | 589,240.00 | \$680,679 |
| Projected Bal., December 31, 2016 | <u>\$525,634</u> | <u>\$977,061</u> | <u>\$525,634</u> | <u>\$525,634</u> |

Cash fund balance at 6/24/16 **\$977,061**

| 2017 | <i>Projected</i> |
|-----------------------------------|------------------|
| Fund Balance, January 1, 2017 | \$525,634 |
| 2017 Estimated Revenues | 436,412 |
| 2017 Estimated Expenditures | 338,112 |
| Projected Bal., December 31, 2017 | <u>\$623,934</u> |

2017 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)

| | 2015 ACTUAL | 2014 ACTUAL | 2013 ACTUAL | 2012 ACTUAL | 2011 ACTUAL | 2010 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Revenues: | | | | | | |
| Property Taxes | | | | | | |
| Real estate taxes | \$4,406,869 | \$1,252,035 | \$1,258,773 | \$1,235,942 | \$1,271,913 | \$1,220,681 |
| Personal property taxes | 108,590 | 158,214 | 158,549 | 193,385 | 227,783 | 272,001 |
| House trailer tax | 9,786 | 3,089 | 3,056 | 3,509 | 4,184 | 3,227 |
| Property Tax Reimbursements | 264,609 | 217,212 | 172,249 | 171,228 | 125,644 | 170,430 |
| <i>Total Property Taxes</i> | <u>4,789,854</u> | <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> |
| Other revenues: | | | | | | |
| Charges for Services | - | - | - | - | - | 8,959 |
| Sundry Revenue | 241,899 | 272,735 | 237,663 | 258,656 | 299,787 | 249,481 |
| State Grants | 2,713,460 | 3,506,551 | 2,392,058 | 2,765,745 | 3,404,686 | 3,848,909 |
| Federal Grants | 773,070 | 965,760 | 1,293,853 | 4,790,078 | 4,190,778 | 4,086,881 |
| <i>Total Other Revenues</i> | <u>3,728,429</u> | <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> |
| Total Fund Revenue | <u>8,518,283</u> | <u>6,375,596</u> | <u>5,516,202</u> | <u>9,418,543</u> | <u>9,524,775</u> | <u>9,860,570</u> |
| Expenditures: | | | | | | |
| Personal Services | | | | | | |
| Salaries | 311,901 | 341,762 | 382,514 | 326,132 | 358,190 | 327,868 |
| Insurance | 76,234 | 89,512 | 83,912 | 81,020 | 67,948 | 83,675 |
| PERS | 46,943 | 47,597 | 52,116 | 45,172 | 68,107 | 82,138 |
| Medicare | 4,386 | 4,785 | 5,397 | 4,602 | 5,125 | 4,743 |
| Unemployment | 0 | 0 | 1,720 | 3,870 | - | 0 |
| <i>Total Personal Services</i> | <u>439,465</u> | <u>483,656</u> | <u>525,659</u> | <u>460,796</u> | <u>499,370</u> | <u>498,424</u> |
| Other Expenditures | | | | | | |
| Materials and supplies | 34,646 | 35,960 | 51,113 | 64,783 | 107,477 | 117,086 |
| Services | 9,153 | 13,420 | 14,273 | 15,687 | 9,821 | 13,446 |
| Equipment | 0 | 691 | 4,448 | 2,520 | 1,115 | 900 |
| Grants to other agencies | 7,154,987 | 6,704,180 | 5,705,795 | 8,739,141 | 8,797,548 | 8,402,902 |
| <i>Total Other Expenditures</i> | <u>7,198,786</u> | <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> |
| Total Expenditures | <u>7,638,251</u> | <u>7,237,906</u> | <u>6,301,288</u> | <u>9,282,926</u> | <u>9,415,332</u> | <u>9,032,757</u> |
| Excess of revenues less expenditures | 880,032 | (862,310) | (785,086) | 135,618 | 109,443 | 827,812 |
| Beginning fund balance, 1/1 | 3,358,865 | 4,221,175 | 5,006,261 | 4,870,643 | 4,761,200 | 3,933,388 |
| Ending fund balance, 12/31 | 4,238,897 | 3,358,865 | 4,221,175 | 5,006,261 | 4,870,643 | 4,761,200 |
| Outstanding encumbrances | - | - | - | - | - | - |
| Unencumbered fund balance, 12/31 | <u>\$4,238,897</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> |

**ALLEN COUNTY, OHIO
2016 & 2017 BUDGET
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

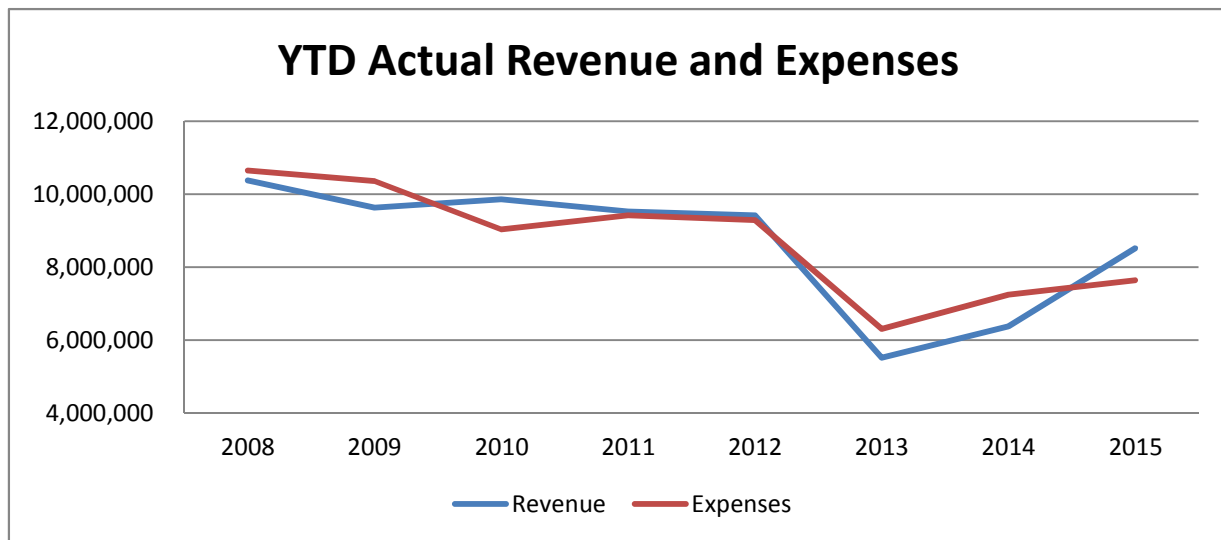
| 2016 | <i>2016 Budget</i> | <i>Actual 1/1/16-6/24/16</i> | <i>Estimate 7/1/16-12/31/16</i> | <i>Projected @ 12/31/2016</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2016 | \$4,238,897 | \$4,238,897 | \$5,339,877 | \$4,238,897 |
| 2016 Revenues | 8,798,892 | 5,112,929 | 3,685,963 | \$8,798,892 |
| 2016 Expenditures | 8,798,892 | 4,011,950 | 4,786,942 | \$8,798,892 |
| Projected Bal., December 31, 2016 | <u>\$4,238,897</u> | <u>\$5,339,877</u> | <u>\$4,238,897</u> | <u>\$4,238,897</u> |

Cash fund balance at 6/24/16 **\$5,339,877**

| 2017 | <i>Projected</i> |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2017 | \$4,238,897 |
| 2017 Estimated Revenues | 8,518,753 |
| 2017 Estimated Expenditures | 8,634,543 |
| Projected Bal., December 31, 2017 | <u>\$4,123,107</u> |

2017 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)

| | 2015 ACTUAL | 2014 ACTUAL | 2013 ACTUAL | 2012 ACTUAL | 2011 ACTUAL | 2010 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| REVENUE | | | | | | |
| Property Taxes | | | | | | |
| Real estate taxes | 1,195,787 | 1,243,353 | 1,122,374 | 1,078,412 | 1,069,044 | 1,005,999 |
| Personal property taxes | 155,989 | 86,159 | 24,863 | 199,249 | 236,584 | 350,171 |
| House trailer tax | 3,968 | 3,529 | 3,411 | 3,569 | 4,583 | 2,980 |
| Property Tax Reimbursements | 160,042 | 161,307 | 128,097 | - | - | - |
| <i>Total Property Taxes</i> | <u>1,515,787</u> | <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> |
| State Reimbursements | | | | | | |
| Local government fund | 68,866 | 83,992 | 80,310 | 92,067 | 111,153 | 138,380 |
| State Grants | - | 324,321 | - | - | - | - |
| <i>Total State Reimbursements</i> | <u>68,866</u> | <u>408,313</u> | <u>80,310</u> | <u>92,067</u> | <u>111,153</u> | <u>138,380</u> |
| Other revenues: | | | | | | |
| Lauer Hist Farm | - | - | - | - | - | - |
| Payment in Lieu of Taxes | - | - | - | - | 28,783 | 146,035 |
| Gifts & Donations | 1,231 | 141,952 | 3,456 | 5,417 | 3,425 | 5,171 |
| Interest | 5,099 | 4,308 | 3,048 | 1,953 | 3,424 | 2,922 |
| Charges for Services, Sundry | 125,086 | 383,689 | 126,135 | 162,104 | 128,093 | 117,255 |
| <i>Total Other Revenues</i> | <u>131,416</u> | <u>529,948</u> | <u>132,639</u> | <u>169,475</u> | <u>163,725</u> | <u>271,383</u> |
| Total Fund Revenue | <u>1,716,069</u> | <u>2,432,610</u> | <u>1,491,694</u> | <u>1,542,772</u> | <u>1,585,088</u> | <u>1,768,914</u> |
| EXPENDITURE | | | | | | |
| Personal Services | | | | | | |
| Salaries | 656,393 | 661,796 | 670,127 | 627,599 | 612,155 | 604,274 |
| Insurance | 140,582 | 153,921 | 148,262 | 138,354 | 188,814 | 198,944 |
| PERS | 100,569 | 96,677 | 97,811 | 91,594 | 88,772 | 87,319 |
| Medicare | 7,667 | 7,716 | 7,831 | 7,311 | 7,434 | 7,377 |
| Unemployment | - | - | - | - | - | 4,770 |
| <i>Total Personal Services</i> | <u>905,211</u> | <u>920,111</u> | <u>924,029</u> | <u>864,858</u> | <u>897,176</u> | <u>902,684</u> |
| Material & Supplies | | | | | | |
| Materials and supplies | 182,635 | 191,596 | 192,381 | 175,535 | 180,225 | 189,314 |
| Services | 196,168 | 195,624 | 161,149 | 159,461 | 107,126 | 127,498 |
| <i>Total Material & Supplies</i> | <u>378,803</u> | <u>387,221</u> | <u>353,530</u> | <u>334,996</u> | <u>287,351</u> | <u>316,811</u> |
| Capital Outlay | | | | | | |
| Land | - | 1,008,900 | - | - | - | - |
| New Buildings | 884,607 | 172,671 | 76,072 | 73,418 | 39,467 | 350,717 |
| Equipment | 9,679 | 10,595 | 22,215 | 16,772 | 30,000 | 12,334 |
| Vehicles | - | - | - | 18,798 | 44,548 | 17,575 |
| Lauer Hist Farm | - | - | 2,400 | 10,435 | 27,249 | 22,361 |
| Riverwalk Extension | - | - | - | - | - | 198,677 |
| <i>Total Capital Outlay</i> | <u>894,286</u> | <u>1,192,166</u> | <u>100,687</u> | <u>119,423</u> | <u>141,265</u> | <u>601,664</u> |
| Total Expenditures | <u>2,178,300</u> | <u>2,499,497</u> | <u>1,378,246</u> | <u>1,319,278</u> | <u>1,325,792</u> | <u>1,821,159</u> |
| Excess of revenues less expenditures | (462,231) | (66,887) | 113,448 | 223,494 | 259,296 | (52,245) |
| Beginning fund balance, 1/1 | 2,501,978 | 2,568,865 | 2,455,417 | 2,231,923 | 1,972,628 | 2,024,873 |
| Ending fund balance, 12/31 | 2,039,747 | 2,501,978 | 2,568,865 | 2,455,417 | 2,231,924 | 1,972,628 |
| Outstanding encumbrances | (126,703) | (402,206) | 0 | (5,940) | (5,144) | (29,446) |
| Unencumbered fund balance, 12/31 | <u>\$1,913,044</u> | <u>\$2,099,772</u> | <u>\$2,568,865</u> | <u>\$2,449,477</u> | <u>\$2,226,781</u> | <u>\$1,943,182</u> |

**ALLEN COUNTY, OHIO
2016 & 2017 BUDGET
PARK DISTRICT (FUND 8850)**

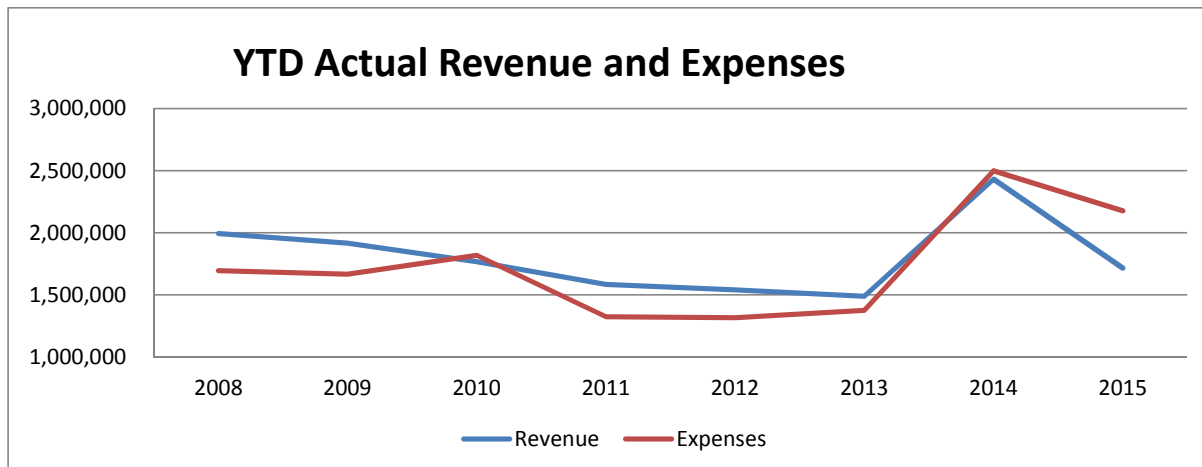
| 2016 | <i>2016 Budget</i> | <i>Actual 1/1/16-6/24/16</i> | <i>Estimate 7/1/16-12/31/16</i> | <i>Projected @ 12/31/2016</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2016 | \$2,039,747 | \$2,039,747 | \$2,545,166 | \$2,039,747 |
| 2016 Revenues | 2,819,554 | 1,610,793 | 1,375,904 | \$2,986,697 |
| 2016 Expenditures | 1,732,093 | 701,548 | 1,030,545 | \$1,732,093 |
| 2015 Capital Expenditures | 3,114,164 | 403,827 | 250,000 | \$653,827 |
| Projected Bal., December 31, 2016 | <u>\$13,044</u> | <u>\$2,545,166</u> | <u>\$2,640,525</u> | <u>\$2,640,525</u> |

Cash fund balance at 6/24/16 **\$2,545,166**

| 2017 | <i>Projected</i> |
|--|-----------------------|
| Fund Balance less Reserves | \$2,405,525 |
| 2017 Reserve Fund | 155,000 |
| 2017 Vacation/Comp Liabilities | 40,000 |
| 2017 Sick Liabilities | 40,000 |
| Fund Balance, January 1, 2017 | 2,640,525 |
| 2017 Estimated Revenues | 3,305,400 |
| 2017 Estimated Expenditures | 1,879,425 |
| 2017 Capital Outlay | 3,811,500 |
| 2017 Estimated Total Expenditures | 5,690,925 |
| 12/31/17 Cash Balance | <u><u>255,000</u></u> |
| 2017 Reserve Fund | 175,000 |
| 2017 Vacation/Severance Liabilities | 80,000 |
| 12/31/17 Cash Balance less Reserve Funds | <u><u>(0)</u></u> |

2017 Budget Notes

Estimates provided by Johnny Appleseed Metropolitan Park District



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

| | 2015 ACTUAL | 2014 ACTUAL | 2013 ACTUAL | 2012 ACTUAL | 2011 ACTUAL | 2010 ACTUAL |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Revenues: | | | | | | |
| Taxes & Payments from the State | | | | | | |
| County sales tax | 16,031,170 | 14,731,236 | 14,702,776 | 14,427,879 | 13,742,576 | 13,517,537 |
| Real estate taxes | 2,596,739 | 2,576,567 | 2,545,737 | 2,542,090 | 2,527,203 | 2,546,129 |
| Personal property taxes | 241 | 936 | 810 | - | 21,391 | 54,083 |
| Personal property taxes Reimbursement | | - | - | - | 176,603 | 580,425 |
| House trailer tax | 7,644 | 7,850 | 7,976 | 8,533 | 11,228 | 6,923 |
| Property Tax Reimbursements | 352,873 | 355,145 | 352,700 | 356,492 | 366,925 | 353,326 |
| Property transfer and conveyance | 537,737 | 613,331 | 502,426 | 501,675 | 391,730 | 373,047 |
| Local Government | 920,365 | 845,007 | 852,252 | 1,122,826 | 1,593,864 | 1,631,766 |
| <i>Total Taxes & Payments from the State</i> | <u>20,446,769</u> | <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> |
| Other revenues: | | | | | | |
| Fines & Forfeitures | 193,857 | 99,179 | 105,157 | 98,816 | 148,526 | 183,377 |
| Charges for Services | 3,142,922 | 3,124,936 | 3,071,396 | 3,081,118 | 3,122,195 | 3,220,612 |
| Licenses | 5,335 | 5,455 | 6,691 | 6,382 | 7,723 | 5,807 |
| Interest | 487,006 | 251,913 | 205,810 | 439,750 | 546,955 | 842,650 |
| Rent of county buildings | 674,731 | 684,628 | 690,795 | 573,733 | 704,979 | 774,255 |
| Miscellaneous and reimbursements | 549,986 | 578,684 | 703,487 | 718,150 | 546,901 | 696,675 |
| <i>Total Other Revenues</i> | <u>5,053,837</u> | <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> |
| Total General Fund Revenue | <u>25,500,606</u> | <u>23,874,867</u> | <u>23,748,013</u> | <u>23,877,443</u> | <u>23,908,800</u> | <u>24,786,610</u> |
| Expenditures: | | | | | | |
| Personal Services | | | | | | |
| Salaries | 13,146,084 | 12,878,368 | 12,944,973 | 12,500,369 | 12,449,323 | 12,289,884 |
| Insurance | 2,381,886 | 2,352,995 | 2,372,550 | 2,257,646 | 2,397,281 | 2,514,641 |
| Public employees retirement (PERS) | 2,059,671 | 1,859,875 | 1,892,348 | 1,841,513 | 1,845,382 | 1,824,792 |
| Medicare | 176,800 | 170,689 | 170,041 | 160,050 | 155,309 | 151,034 |
| Unemployment | 4,652 | 61 | 5,821 | 7,185 | 14,007 | 18,259 |
| <i>Total Personal Services</i> | <u>17,769,093</u> | <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> |
| Services | | | | | | |
| Services | 2,228,624 | 2,262,560 | 2,183,019 | 2,230,420 | 1,954,117 | 1,887,217 |
| Utilities | 1,053,797 | 1,111,738 | 943,316 | 1,021,183 | 960,514 | 925,401 |
| Grants | 413,160 | 380,488 | 428,308 | 324,491 | 618,729 | 579,550 |
| Indigent Defense | 711,256 | 588,542 | 564,652 | 513,151 | 635,931 | 791,967 |
| Insurance | 548,074 | 588,454 | 605,561 | 691,108 | 694,531 | 733,344 |
| <i>Total Services</i> | <u>4,954,911</u> | <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> |
| Other Expenditures | | | | | | |
| Materials and supplies | 1,333,273 | 1,223,463 | 1,425,501 | 1,393,421 | 1,310,974 | 1,244,052 |
| Equipment | 37,857 | 29,316 | 43,837 | 81,665 | 60,942 | 89,109 |
| Other miscellaneous | 5,912 | 61,343 | 19,033 | 24,393 | 15,034 | 94,239 |
| <i>Total Other Expenditures</i> | <u>1,377,042</u> | <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> |
| Total General Fund Expenditures | <u>24,101,046</u> | <u>23,507,891</u> | <u>23,598,960</u> | <u>23,046,597</u> | <u>23,112,075</u> | <u>23,143,488</u> |
| Excess of revenues less expenditures | 1,399,560 | 366,977 | 149,053 | 830,846 | 796,726 | 1,643,122 |
| Other financing sources (uses): | | | | | | |
| Sale of fixed assets | - | 1 | 23,211 | 940 | 14,858 | 21 |
| Transfer in | 347,000 | 250,000 | 100,000 | 100,000 | 100,000 | 250,000 |
| Transfer out | (357,342) | (455,063) | (441,677) | (483,204) | (1,252,643) | (1,207,762) |
| Advance in | 45,000 | 119,981 | 22,327 | 9,252 | 16,876 | 29,754 |
| Advance out | (125,000) | (279,242) | (243,839) | (114,000) | (176,166) | (101,540) |
| <i>Total other financing sources (uses)</i> | <u>(90,342)</u> | <u>(364,323)</u> | <u>(539,978)</u> | <u>(487,011)</u> | <u>(1,297,074)</u> | <u>(1,029,526)</u> |
| Excess of revenues less expenditures | 1,309,218 | 2,653 | (390,924) | 343,835 | (500,349) | 613,596 |
| Beginning fund balance, 1/1 | 3,569,922 | 3,567,269 | 3,958,193 | 3,614,358 | 4,114,707 | 3,501,111 |
| Ending fund balance, 12/31 | 4,879,140 | 3,569,922 | 3,567,269 | 3,958,193 | 3,614,358 | 4,114,707 |
| Outstanding encumbrances | (96,360) | (75,522) | (127,092) | (67,168) | (190,743) | (116,006) |
| Unencumbered fund balance, 12/31 | <u>\$4,782,780</u> | <u>\$3,494,401</u> | <u>\$3,440,177</u> | <u>\$3,891,025</u> | <u>\$3,423,615</u> | <u>\$3,998,701</u> |

**ALLEN COUNTY, OHIO
2016 & 2017 BUDGET
GENERAL FUND (FUND 1001)**

| 2016 | <i>2016 Budget</i> | <i>Actual 1/1/16-6/24/16</i> | <i>Estimate 7/1/16-12/31/16</i> | <i>Projected @ 12/31/2016</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2016 | \$4,879,140 | \$4,879,140 | \$5,325,359 | \$4,879,140 |
| 2016 Revenues | 24,960,857 | 13,305,386 | 11,655,471 | \$24,960,857 |
| 2016 Expenditures | 27,334,367 | 12,859,167 | 13,751,440 | \$26,610,607 |
| Projected Bal., December 31, 2016 | <u>\$2,505,631</u> | <u>\$5,325,359</u> | <u>\$3,229,391</u> | <u>\$3,229,391</u> |

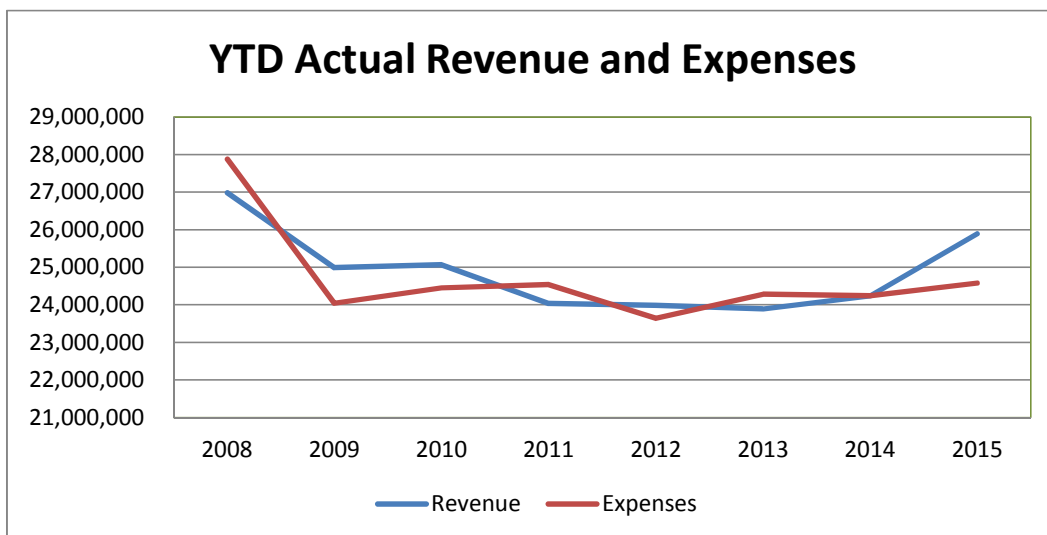
| | |
|--|---------------------|
| Cash fund balance at 6/24/16 | \$5,325,359 |
| Cash Balance of Reserve Fund at 6/24/16 | 1,266,980.10 |
| Cash Balance of Capital Fund at 6/24/16 | 2,672,462.90 |

| 2017 | <i>Projected</i> |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2017 | \$3,229,391 |
| 2017 Estimated Revenues | 24,820,857 |
| 2017 Estimated Expenditures | 26,660,607 |
| Projected Bal., December 31, 2017 | <u>\$1,389,641</u> |

2016 Budget Notes

Revenue Estimates provided by Rhonda Eddy-Stienecker, Auditor
Slight change in revenue from 2015. Estimated decrease in sales tax

Expenses Estimates provided by county commissioners
Increase utility expenses by 3%



GENERAL OBLIGATION DEBT SUMMARY REPORT

| | HEAT PROJECT | EASTOWN RD | CIVIC CENTER | CT OF APPEALS | JUSTICE CENTER | PARKING | TOTAL |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|
| 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 | |
| 2016 FUND BALANCES | | | | | | | |
| Beg Bal | 424,669.99 | 246,477.63 | 260,930.82 | 248,077.20 | 690,853.43 | 115,876.14 | 1,986,885.21 |
| Revenue | 292,615.73 | 215,627.79 | 836,039.10 | 2,456.03 | 7,885.92 | 429,244.86 | 1,783,869.43 |
| Expenses | (325,525.00) | (190,198.58) | (530,109.94) | (250,533.23) | (698,739.35) | (172,370.80) | (2,167,476.90) |
| Ending Balance | 391,760.72 | 271,906.84 | 566,859.98 | - | - | 372,750.20 | 1,603,277.74 |
| 2016 DEBT BALANCES | | | | | | | |
| 12/31/16 Prin Bal | 870,000.00 | 352,000.00 | 1,196,000.00 | - | - | 360,000.00 | 2,778,000.00 |
| 12/31/16 Int Bal | 45,675.00 | 11,246.40 | 42,822.00 | - | - | 12,753.00 | 112,496.40 |
| Total Debt Balance | 915,675.00 | 363,246.40 | 1,238,822.00 | - | - | 372,753.00 | 2,890,496.40 |
| 2017 FUND BALANCES | | | | | | | |
| Beg Bal | 391,760.72 | 271,906.84 | 566,859.98 | - | - | 372,750.20 | 1,603,277.74 |
| Revenue | 523,913.73 | 47,433.90 | 671,950.00 | - | - | - | 1,243,297.63 |
| Expenses | (315,375.00) | (184,434.80) | (589,986.40) | - | - | (183,424.00) | (1,273,220.20) |
| Ending Balance | 600,299.45 | 134,905.94 | 648,823.58 | - | - | 189,326.20 | 1,573,355.17 |
| 2017 DEBT BALANCES | | | | | | | |
| 12/31/17 Prin Bal | 580,000.00 | 176,000.00 | 634,000.00 | - | - | 185,000.00 | 1,575,000.00 |
| 12/31/17 Int Bal | 20,300.00 | 2,811.60 | 14,835.60 | - | - | 4,329.00 | 42,276.20 |
| Total Debt Balance | 600,300.00 | 178,811.60 | 648,835.60 | - | - | 189,329.00 | 1,617,276.20 |

**ALLEN COUNTY
2017 BUDGETARY ESTIMATES
COUNTY WIDE TAX LEVY RATES**

| JURISDICTION | TYPE OF LEVY | LEVY | | 2017 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 | \$3,204,066 | | | Yes |
| Allen County Debt Service | Inside Millage Debt Service | 0.75 | inside mills | \$1,456,394 | | | Yes |
| Children's Services | 2010 Current Expense | 0.75 | outside mills | \$1,511,930 | 11/4/2014 2015 | 5 Years 2019 | Yes |
| Children's Services | 2006 Current Expense | 0.50 | outside mills | \$965,235 | 5/3/2011 2011 | 5 Years 2015 | Yes |
| ACBDD | 2002 Current Expense | 3.45 | outside mills | \$6,042,971 | 5/7/2002 2002 | Continuous Never | Yes |
| ACBDD | 2003 Permanent Impr | 0.30 | outside mills | \$525,475 | 5/6/2003 2003 | Continuous Never | Yes |
| Tri-County Mental Health Recovery | 2005 Current Expense <i>Revenue from all counties</i> | 0.50 | outside mills | \$1,518,347 | 11/3/2015 2015 | 10 Years 2024 | Yes |
| Tri-County Mental Health Recovery | 2014 Current Expense <i>Revenue from all counties</i> | 1.00 | outside mills | \$3,319,451 | 5/6/2014 2014 | 5 Years 2018 | No |
| Johnny Appleseed Metro Park | 2013 Current Expense | 0.75 | outside mills | \$1,503,469 | 5/7/2013 2013 | 10 Years 2022 | Yes |
| Johnny Appleseed Metro Park | 2015 Current Expense | 0.75 | outside mills | \$1,378,762 | 5/5/2015 2015 | 8 Years 2022 | No |
| Senior Citizens Levy | 2014 Current Expense | 0.30 | outside mills | \$602,514 | 11/5/2013 2014 | 5 Years 2018 | No |
| Senior Citizens Levy | 2011 Current Expense | 0.50 | outside mills | \$960,679 | 5/3/2011 2011 | 5 Years 2015 | Yes |

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

| | | |
|---------------------------------|----------------------|---------------|
| Residential | 1,164,123,580 | 59.9% |
| Agriculture | 240,015,570 | 12.4% |
| Commercial | 310,758,780 | 16.0% |
| Industrial | 104,096,220 | 5.4% |
| Utility Personal | 122,864,070 | 6.3% |
| TOTAL TAXABLE VALUATIONS | 1,941,858,220 | 100.0% |
| Exempt and Abated Properties | 405,511,470 | 17% |
| TOTAL VALUATIONS | 2,347,369,690 | |

NOTES

REVENUE: The 2017 Estimated Revenue is based on the current (15p16) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2016.

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.

2017 Tax Budget

Issued by:

Rhonda Stienecker
Allen County Auditor
301 N. Main St.
Lima, Oh 45801
419-228-3700 x8794 (p)
419-222-2543 (f)

www.allencountyohauditor.com
allenauditor@allencountyohio.com
facebook: Allen County Auditor

