

# 2019 Tax Budget



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AVAILABLE FOR PUBLIC REVIEW: JUNE 29<sup>TH</sup>, 2018

PUBLIC HEARING: JULY 10<sup>TH</sup>, 2018

PLANNED ADOPTION: JULY 12<sup>th</sup>, 2018

*Issued by:*  
*Rachael S. Gilroy*  
*Allen County Auditor*

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

	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	2,150,295	1,977,303	2,074,516	2,072,997	2,044,694	1,862,558
Personal property taxes	295,985	350,646	273,498	299,709	299,613	341,382
House trailer tax	5,334	4,841	6,459	5,808	5,905	6,280
Property Tax Reimbursements	115,017	125,623	129,483	130,578	131,015	261,401
<i>Total Property Taxes</i>	<u>2,566,630</u>	<u>2,458,413</u>	<u>2,483,957</u>	<u>2,509,091</u>	<u>2,481,226</u>	<u>2,471,622</u>
Other revenues:						
Charges for Services	155,158	188,325	138,671	110,673	98,960	111,837
Miscellaneous and reimbursements	431,120	235,790	649,994	228,477	318,656	276,753
State and federal grants	3,273,212	3,691,065	3,314,977	3,321,849	2,747,751	2,973,436
<i>Total Other Revenues</i>	<u>3,859,490</u>	<u>4,115,180</u>	<u>4,103,642</u>	<u>3,660,999</u>	<u>3,165,367</u>	<u>3,362,026</u>
<b>Total fund revenue</b>	<u><b>6,426,120</b></u>	<u><b>6,573,593</b></u>	<u><b>6,587,599</b></u>	<u><b>6,170,090</b></u>	<u><b>5,646,593</b></u>	<u><b>5,833,648</b></u>
<b>Expenditures:</b>						
Personal Services						
Salaries	2,538,840	2,744,681	2,836,958	2,777,976	2,839,673	2,634,180
Insurance	441,497	481,736	426,080	477,573	498,722	469,202
Public employees retirement (PERS)	351,496	376,811	426,014	384,549	398,362	371,523
Medicare	34,730	37,928	39,396	38,509	39,259	36,004
Unemployment	4,430	-	-	10,280	-	-
<i>Total Personal Services</i>	<u>3,370,993</u>	<u>3,641,156</u>	<u>3,728,447</u>	<u>3,688,888</u>	<u>3,776,016</u>	<u>3,510,909</u>
Supplies & Services						
Materials and supplies	60,657	91,504	129,383	130,253	83,912	111,208
Contract Services	2,689,316	3,892,500	2,977,653	2,145,864	1,985,267	2,086,276
<i>Total Supplies &amp; Services</i>	<u>2,749,974</u>	<u>3,984,005</u>	<u>3,107,036</u>	<u>2,276,117</u>	<u>2,069,179</u>	<u>2,197,485</u>
Capital Outlay						
Renovations						
Equipment	2,628	7,623	9,294	28,332	3,242	36,647
<i>Total Capital Outlay</i>	<u>2,628</u>	<u>7,623</u>	<u>9,294</u>	<u>28,332</u>	<u>3,242</u>	<u>36,647</u>
<b>Total expenditures</b>	<u><b>6,123,595</b></u>	<u><b>7,632,783</b></u>	<u><b>6,844,777</b></u>	<u><b>5,993,337</b></u>	<u><b>5,848,437</b></u>	<u><b>5,745,041</b></u>
<b>Excess of revenues less expenditures</b>	302,525	(1,059,190)	(257,178)	176,753	(201,843)	88,607
Beginning fund balance, 1/1	1,611,619	2,670,809	2,927,987	2,751,234	2,953,077	2,864,470
Ending fund balance, 12/31	1914144.33	1,611,619	2,670,809	2,927,987	2,751,234	2,953,077
Outstanding encumbrances	0	0	0	(105,000)	0	0
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$1,914,144</b></u>	<u><b>\$1,611,619</b></u>	<u><b>\$2,670,809</b></u>	<u><b>\$2,822,987</b></u>	<u><b>\$2,751,234</b></u>	<u><b>\$2,953,077</b></u>

**ALLEN COUNTY, OHIO  
2018 & 2019 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

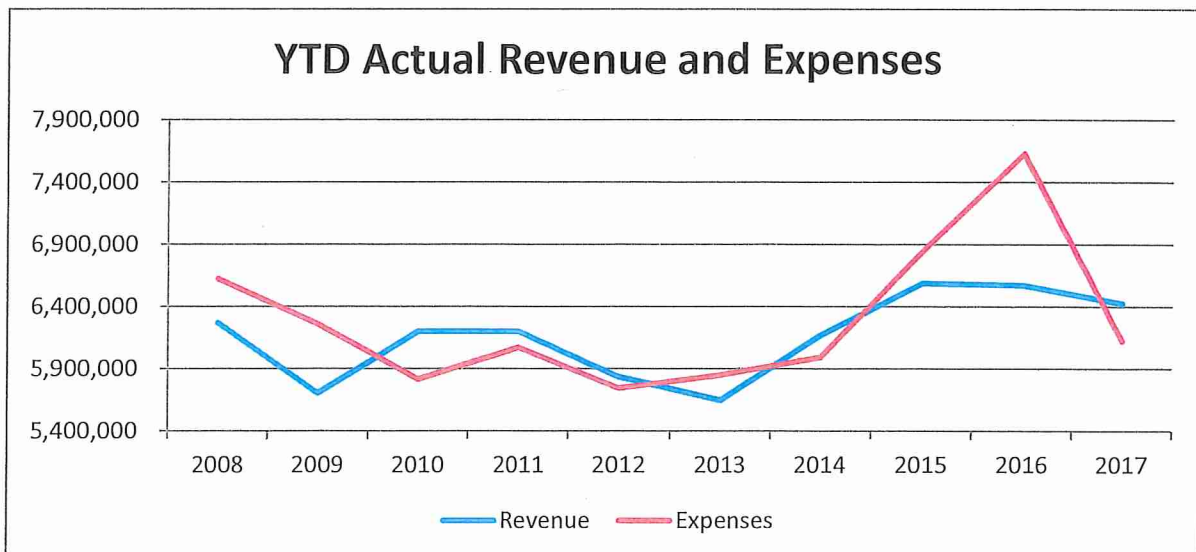
<b>2018</b>	<i>2018 Budget</i>	<i>Actual 1/1/18-5/31/18</i>	<i>Estimate 6/1/18-12/31/18</i>	<i>Projected @ 12/31/2018</i>
Fund Balance, January 1, 2018	\$1,914,144	\$1,914,144	\$2,471,343	\$1,914,144
2018 Revenues	6,858,744	2,969,959	3,132,447	\$6,102,406
2018 Expenditures	6,896,430	2,412,761	3,606,830	\$6,019,591
Projected Bal., December 31, 2018	<u>\$1,876,458</u>	<u>\$2,471,343</u>	<u>\$1,996,960</u>	<u>\$1,996,960</u>

**Cash fund balance at 5/31/18** **\$2,471,343**

<b>2019</b>	<i>Projected</i>
Fund Balance, January 1, 2019	\$1,996,960
2019 Estimated Revenues	6,858,744
2019 Estimated Expenditures	6,896,430
Projected Bal., December 31, 2019	<u>\$1,959,274</u>

**2019 Budget Notes**

*Estimates provided by Allen County Children Services Board*





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

	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	4,937,218	4,607,112	4,274,132	4,216,532	4,177,050	4,082,662
Personal property taxes	484,139	834,033	1,122,332	1,180,726	1,121,060	1,231,224
House trailer tax	11,055	11,394	13,264	13,624	13,943	14,689
Property Tax Reimbursements	571,635	573,405	594,347	595,696	593,867	588,345
<i>Total Property Taxes</i>	<u>6,004,047</u>	<u>6,025,945</u>	<u>6,004,074</u>	<u>6,006,577</u>	<u>5,905,921</u>	<u>5,916,921</u>
Other Revenues:						
Charges for Services	189,316	397,789	631,631	608,320	916,820	861,074
Miscellaneous and reimbursements	563,100	864,095	1,095,392	1,104,758	1,076,663	893,386
Other receipts	123,635	288,590	210,954	261,340	234,337	239,040
Tax Equity - State Grant	193,555	273,148	269,958	285,109	309,281	339,327
Intergovernmental	3,482,723	4,606,737	5,981,298	5,509,870	5,769,983	5,476,992
<i>Total Other Revenues</i>	<u>4,552,330</u>	<u>6,430,359</u>	<u>8,189,233</u>	<u>7,769,397</u>	<u>8,307,083</u>	<u>7,809,819</u>
<b>Total fund revenue</b>	<u><b>10,556,378</b></u>	<u><b>12,456,304</b></u>	<u><b>14,193,307</b></u>	<u><b>13,775,974</b></u>	<u><b>14,213,005</b></u>	<u><b>13,726,740</b></u>
<b>Expenditures:</b>						
Personal Services						
Salaries	4,572,064	6,901,292	7,418,371	7,480,864	7,600,103	7,431,827
Insurance	1,131,710	1,619,917	2,091,912	1,867,667	2,036,738	1,947,756
PERS and STRS	803,511	926,904	1,145,176	1,074,774	1,098,332	1,063,308
Medicare	61,740	93,346	97,041	98,311	99,660	95,851
Unemployment	41,876	68,249	991	7,751	11,099.19	1,911.02
Other benefits	20,449	20,269	28,550	27,638	31,636	1,117
<i>Total Personal Services</i>	<u>6,631,349</u>	<u>9,629,978</u>	<u>10,782,041</u>	<u>10,557,006</u>	<u>10,877,568</u>	<u>10,541,770</u>
Other Expenditures						
Supplies and materials	196,752	654,111	373,745	419,942	393,475	423,561
Services	3,566,090	2,006,119	2,939,767	4,613,482	3,743,879	3,651,143
Equipment	-	-	-	10,848	1,405	4,899
<i>Total Other Expenditures</i>	<u>3,762,841</u>	<u>2,660,230</u>	<u>3,313,512</u>	<u>5,044,272</u>	<u>4,138,759</u>	<u>4,079,603</u>
<b>Total Expenditures</b>	<u><b>10,394,191</b></u>	<u><b>12,290,208</b></u>	<u><b>14,095,553</b></u>	<u><b>15,601,278</b></u>	<u><b>15,016,327</b></u>	<u><b>14,621,373</b></u>
<b>Excess of revenues less expenditures</b>	<b>162,187</b>	<b>166,096</b>	<b>97,754</b>	<b>(1,825,304)</b>	<b>(803,323)</b>	<b>(894,633)</b>
<b>Other financing uses:</b>						
Bond and note proceeds						
Transfer in	1,320,542	3,809	3,809	3,809	26,900	3,809
Transfer out	-	-	-	(55)	-	(20,000)
Advance in	9,972	9,586	5,432	14,973	-	8,112
Advance out	(10,000)	(10,000)	(11,250)	(6,117)	(17,335)	(10,000)
<i>Total other financing uses</i>	<u>1,320,513</u>	<u>3,394</u>	<u>(2,009)</u>	<u>12,610</u>	<u>9,565</u>	<u>(18,080)</u>
<b>Excess of revenues less expenditures</b>	<b>1,482,700</b>	<b>169,490</b>	<b>95,745</b>	<b>(1,812,694)</b>	<b>(793,757)</b>	<b>(912,713)</b>
Beginning fund balance, 1/1	6,949,683	6,780,193	6,684,448	8,497,142	9,290,899	10,203,612
Ending fund balance, 12/31	8,432,383	6,949,683	6,780,193	6,684,448	8,497,142	9,290,899
Outstanding encumbrances	-	-	-	-	-	-
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$8,432,383</b></u>	<u><b>\$6,949,683</b></u>	<u><b>\$6,780,193</b></u>	<u><b>\$6,684,448</b></u>	<u><b>\$8,497,142</b></u>	<u><b>\$9,290,899</b></u>

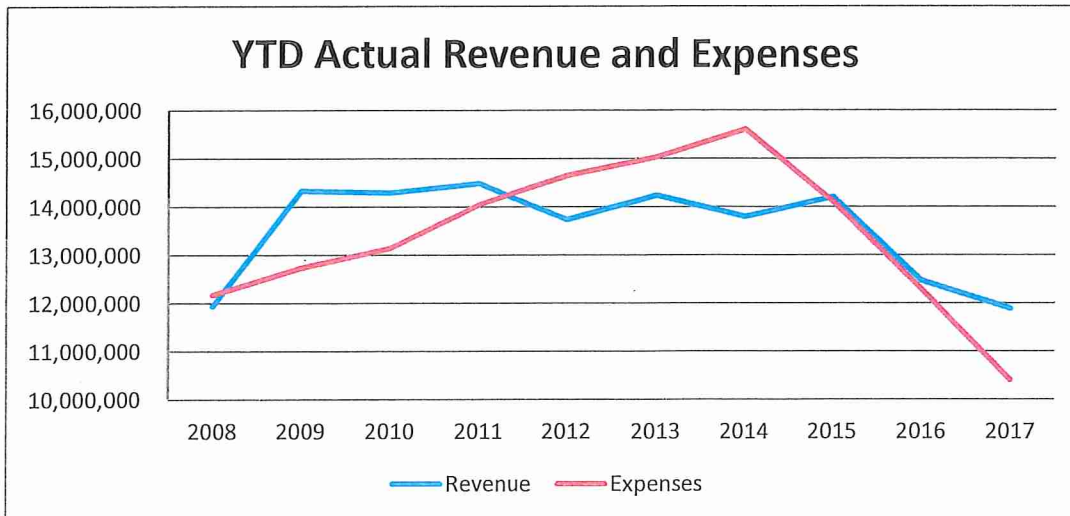
**ALLEN COUNTY, OHIO**  
**2018 & 2019 BUDGET**  
**ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

<i>Operating Revenue and Expenses with Reserves &amp; Liabilities</i>				
<b>2018</b>	<i>2018 Budget</i>	<i>Actual 1/1/18-5/31/18</i>	<i>Estimate 6/1/18-12/31/18</i>	<i>Projected @ 12/31/2018</i>
Fund Balance, January 1, 2018	\$8,432,383	\$8,432,383	\$9,461,442	\$8,432,383
2018 Revenues	10,292,095	5,249,966	5,042,129.25	\$10,292,095
2018 Expenditures	11,456,825	4,220,907	7,235,918.46	\$11,456,825
2018 Medicaid & Stability	6,453,242	-	-	\$0
2018 Vacation/Severance Liabilities	350,000	-	-	\$0
Projected Bal., December 31, 2018	<u>\$464,411</u>	<u>\$9,461,442</u>	<u>\$7,267,653</u>	<u>\$7,267,653</u>

**Cash fund balance at 5/31/18** **\$9,461,442**

<b>2019</b>	<i>Projected</i>
Fund Balance, January 1, 2019	\$7,267,653
2019 Estimated Revenues	9,874,633
2019 Estimated Expenditures	11,348,408
12/31/19 Cash Balance	<u>\$5,793,878</u>

**2019 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)**

	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	\$429,594	\$400,687	\$371,675	\$366,948	\$363,289	\$355,163
Personal property taxes	42,099	72,525	97,594	102,672	97,483	107,063
House trailer tax	961	991	1,153	1,185	1,212	1,277
Property Tax Reimbursements	49,707	49,861	51,683	51,800	51,760	51,365
<i>Total Property Taxes</i>	<u>522,361</u>	<u>524,064</u>	<u>522,106</u>	<u>522,605</u>	<u>513,745</u>	<u>514,868</u>
Other revenues:						
Other receipts	16,494	17,894	15,947	7,216	11,275	38,553
Federal grants	-	-	-	-	-	-
<i>Total other revenues</i>	<u>16,494</u>	<u>17,894</u>	<u>15,947</u>	<u>7,216</u>	<u>11,275</u>	<u>38,553</u>
<b>Total Fund Revenue</b>	<u><b>538,855</b></u>	<u><b>541,957</b></u>	<u><b>538,053</b></u>	<u><b>529,821</b></u>	<u><b>525,020</b></u>	<u><b>553,421</b></u>
<b>Expenditures:</b>						
Services	-		6,850	401	12,015	13,797
Equipment	370,013	437,595	794,359	1,869,971	447,681	861,709
<b>Total Fund Expenditures</b>	<u><b>370,013</b></u>	<u><b>437,595</b></u>	<u><b>801,209</b></u>	<u><b>1,870,372</b></u>	<u><b>459,696</b></u>	<u><b>875,506</b></u>
<b>Excess of revenues less expenditures</b>	<b>168,842</b>	<b>104,362</b>	<b>(263,156)</b>	<b>(1,340,552)</b>	<b>65,323</b>	<b>(322,086)</b>
Beginning fund balance, 1/1	874,263	769,901	1,033,057	2,373,609	2,308,285	2,630,371
Ending fund balance, 12/31	1,043,105	874,263	769,901	1,033,057	2,373,609	2,308,285
Outstanding encumbrances	-	-	-	(514,609)		
<b>Unencumbered fund balance, 12/31</b>	<u><b>1,043,105</b></u>	<u><b>874,263</b></u>	<u><b>769,901</b></u>	<u><b>518,448</b></u>	<u><b>2,373,609</b></u>	<u><b>2,308,285</b></u>

**ALLEN COUNTY, OHIO  
2018 & 2019 BUDGET  
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

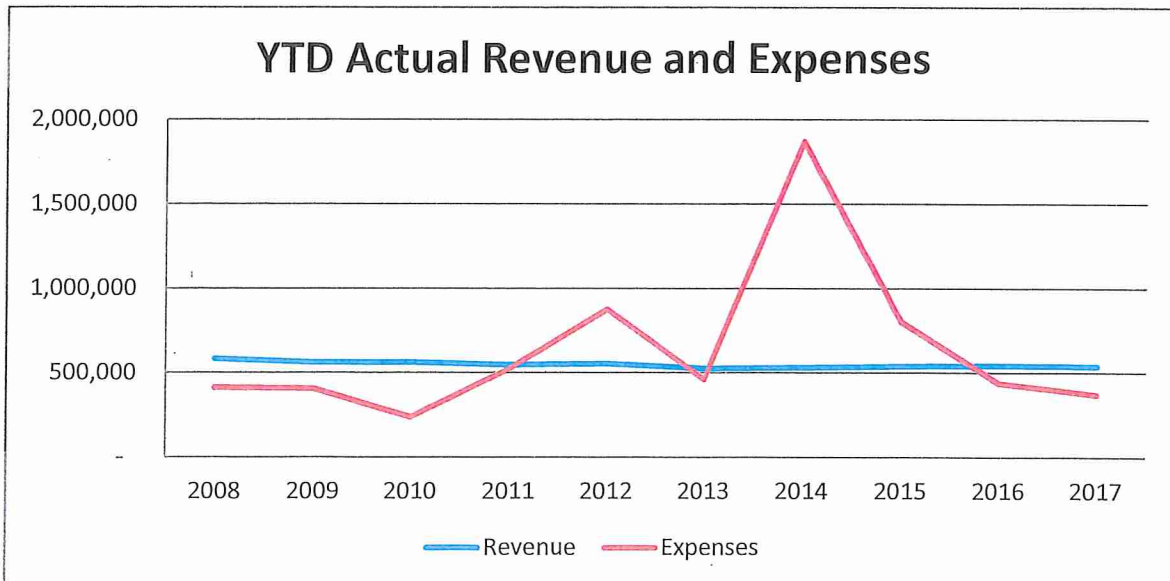
<b>2018</b>	<i>2018 Budget</i>	<i>Actual 1/1/18-5/31/18</i>	<i>Estimate 6/1/18-12/31/18</i>	<i>Projected @ 12/31/2018</i>
Fund Balance, January 1, 2018	\$1,043,106	\$1,043,106	\$1,250,793	\$1,043,106
2018 Revenues	484,908	292,985.62	191,922.38	\$484,908
2018 Expenditures	499,000	85,298.67	413,701.33	\$499,000
Projected Bal., December 31, 2018	<u>\$1,029,014</u>	<u>\$1,250,793</u>	<u>\$1,029,014</u>	<u>\$1,029,014</u>

**Cash fund balance at 5/31/18** **\$1,250,793**

<b>2019</b>	<i>Projected</i>
Fund Balance, January 1, 2019	\$1,029,014
2019 Estimated Revenues	436,412
2019 Estimated Expenditures	174,805
Projected Bal., December 31, 2019	<u>\$1,290,621</u>

**2019 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)**

	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	\$4,572,585	\$4,472,252	\$4,406,869	\$1,252,035	\$1,258,773	\$1,235,942
Personal property taxes	134	33,201	108,590	158,214	158,549	193,385
House trailer tax	8,453	7,760	9,786	3,089	3,056	3,509
Property Tax Reimbursements	251,677	253,847	264,609	217,212	172,249	171,228
<i>Total Property Taxes</i>	<u>4,832,848</u>	<u>4,767,060</u>	<u>4,789,854</u>	<u>1,630,551</u>	<u>1,592,628</u>	<u>1,604,064</u>
Other revenues:						
Charges for Services	-	-	-	-	-	-
Sundry Revenue	446,292	504,534	241,899	272,735	237,663	258,656
State Grants	3,565,179	3,903,278	2,713,460	3,506,551	2,392,058	2,765,745
Federal Grants	650,935	428,693	773,070	965,760	1,293,853	4,790,078
<i>Total Other Revenues</i>	<u>4,662,406</u>	<u>4,836,505</u>	<u>3,728,429</u>	<u>4,745,045</u>	<u>3,923,574</u>	<u>7,814,480</u>
<b>Total Fund Revenue</b>	<u><b>9,495,254</b></u>	<u><b>9,603,566</b></u>	<u><b>8,518,283</b></u>	<u><b>6,375,596</b></u>	<u><b>5,516,202</b></u>	<u><b>9,418,543</b></u>
<b>Expenditures:</b>						
Personal Services						
Salaries	342,475	323,591	311,901	341,762	382,514	326,132
Insurance	67,194	85,298	76,234	89,512	83,912	81,020
PERS	47,527	45,261	46,943	47,597	52,116	45,172
Medicare	4,852	4,550	4,386	4,785	5,397	4,602
Unemployment	0	0	0	0	1,720	3,870
<i>Total Personal Services</i>	<u>462,048</u>	<u>458,699</u>	<u>439,465</u>	<u>483,656</u>	<u>525,659</u>	<u>460,796</u>
Other Expenditures						
Materials and supplies	22,281	46,567	34,646	35,960	51,113	64,783
Services	8,588,822	15,159	9,153	13,420	14,273	15,687
Equipment	0	5,681	0	691	4,448	2,520
Grants to other agencies	0	8,185,019	7,154,987	6,704,180	5,705,795	8,739,141
<i>Total Other Expenditures</i>	<u>8,611,103</u>	<u>8,252,426</u>	<u>7,198,786</u>	<u>6,754,250</u>	<u>5,775,629</u>	<u>8,822,130</u>
<b>Total Expenditures</b>	<u><b>9,073,151</b></u>	<u><b>8,711,125</b></u>	<u><b>7,638,251</b></u>	<u><b>7,237,906</b></u>	<u><b>6,301,288</b></u>	<u><b>9,282,926</b></u>
<b>Excess of revenues less expenditur</b>	422,103	892,440	880,032	(862,310)	(785,086)	135,618
Beginning fund balance, 1/1	5,131,337	4,238,897	3,358,865	4,221,175	5,006,261	4,870,643
Ending fund balance, 12/31	5,553,440	5,131,337	4,238,897	3,358,865	4,221,175	5,006,261
Outstanding encumbrances	-	(227,504)	-	-	-	-
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$5,553,440</b></u>	<u><b>\$4,903,833</b></u>	<u><b>\$4,238,897</b></u>	<u><b>\$3,358,865</b></u>	<u><b>\$4,221,175</b></u>	<u><b>\$5,006,261</b></u>

**ALLEN COUNTY, OHIO  
2018 & 2019 BUDGET  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

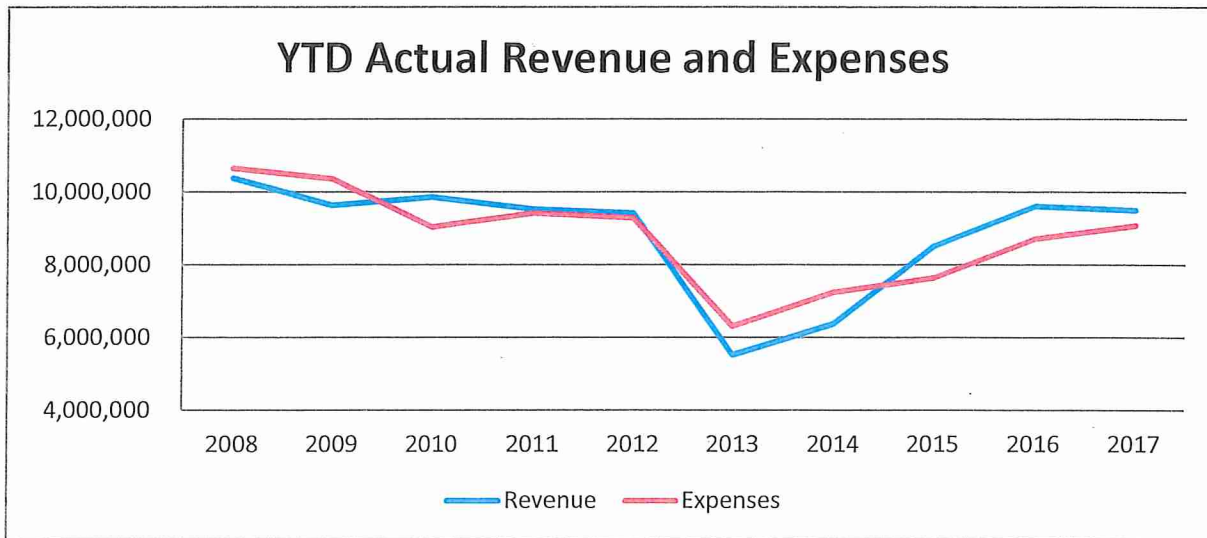
<b>2018</b>	<i>2018 Budget</i>	<i>Actual 1/1/18-5/31/18</i>	<i>Estimate 6/1/18-12/31/18</i>	<i>Projected @ 12/31/2018</i>
Fund Balance, January 1, 2018	\$555,440	\$555,440	\$2,513,472	\$555,440
2018 Revenues	8,927,513	5,766,092	3,161,421	\$8,927,513
2018 Expenditures	8,927,513	3,808,061	5,119,452	\$8,927,513
Projected Bal., December 31, 2018	<u>\$555,440</u>	<u>\$2,513,472</u>	<u>\$555,440</u>	<u>\$555,440</u>

**Cash fund balance at 5/31/18** **\$2,513,472**

<b>2019</b>	<i>Projected</i>
Fund Balance, January 1, 2019	\$555,440
2019 Estimated Revenues	9,736,801
2019 Estimated Expenditures	10,163,801
Projected Bal., December 31, 2019	<u>\$128,440</u>

**2019 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)**

	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL
<b>REVENUE</b>						
Property Taxes						
Real estate taxes	2,586,510	2,480,983	1,195,787	1,243,353	1,122,374	1,078,412
Personal property taxes	93,664	128,473	155,989	86,159	24,863	199,249
House trailer tax	6,553	6,687	3,968	3,529	3,411	3,569
Property Tax Reimbursements	195,150	196,831	160,042	161,307	128,097	-
<i>Total Property Taxes</i>	<u>2,881,877</u>	<u>2,812,974</u>	<u>1,515,787</u>	<u>1,494,348</u>	<u>1,278,745</u>	<u>1,281,230</u>
State Reimbursements						
Local government fund	64,520	77,637	68,866	83,992	80,310	92,067
State Grants		304,079	-	324,321	-	-
<i>Total State Reimbursements</i>	<u>64,520</u>	<u>381,716</u>	<u>68,866</u>	<u>408,313</u>	<u>80,310</u>	<u>92,067</u>
Other revenues:						
Lauer Hist Farm	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Gifts & Donations	5,093	97,591	1,231	141,952	3,456	5,417
Interest	21,453	9,708	5,099	4,308	3,048	1,953
Charges for Services, Sundry	137,801	150,097	125,086	383,689	126,135	162,104
<i>Total Other Revenues</i>	<u>164,347</u>	<u>257,396</u>	<u>131,416</u>	<u>529,948</u>	<u>132,639</u>	<u>169,475</u>
<b>Total Fund Revenue</b>	<u><b>3,110,743</b></u>	<u><b>3,452,087</b></u>	<u><b>1,716,069</b></u>	<u><b>2,432,610</b></u>	<u><b>1,491,694</b></u>	<u><b>1,542,772</b></u>
<b>EXPENDITURE</b>						
Personal Services						
Salaries	961,763	805,459	656,393	661,796	670,127	627,599
Insurance	225,544	199,012	140,582	153,921	148,262	138,354
PERS	134,315	114,198	100,569	96,677	97,811	91,594
Medicare	12,101	10,196	7,667	7,716	7,831	7,311
Unemployment	1,645	-	-	-	-	-
<i>Total Personal Services</i>	<u>1,335,368</u>	<u>1,128,864</u>	<u>905,211</u>	<u>920,111</u>	<u>924,029</u>	<u>864,858</u>
Material & Supplies						
Materials and supplies	213,915	244,212	182,635	191,596	192,381	175,535
Services	159,218	220,299	196,168	195,624	161,149	159,461
<i>Total Material &amp; Supplies</i>	<u>373,133</u>	<u>464,511</u>	<u>378,803</u>	<u>387,221</u>	<u>353,530</u>	<u>334,996</u>
Capital Outlay						
Land	-	965,283	-	1,008,900	-	-
New Buildings	184,336	-	884,607	172,671	76,072	73,418
Equipment	10,165	-	9,679	10,595	22,215	16,772
Vehicles	22,822	-	-	-	-	18,798
Lauer Hist Farm	1,984,772	-	-	-	2,400	10,435
Riverwalk Extension	-	-	-	-	-	-
<i>Total Capital Outlay</i>	<u>2,202,096</u>	<u>965,283</u>	<u>894,286</u>	<u>1,192,166</u>	<u>100,687</u>	<u>119,423</u>
<b>Total Expenditures</b>	<u><b>3,910,597</b></u>	<u><b>2,558,658</b></u>	<u><b>2,178,300</b></u>	<u><b>2,499,497</b></u>	<u><b>1,378,246</b></u>	<u><b>1,319,278</b></u>
<i>Excess of revenues less expenditures</i>	(799,853)	893,428	(462,231)	(66,887)	113,448	223,494
Beginning fund balance, 1/1	2,933,174	2,039,746	2,501,978	2,568,865	2,455,417	2,231,923
Ending fund balance, 12/31	2,133,321	2,933,174	2,039,747	2,501,978	2,568,865	2,455,417
Outstanding encumbrances	(426,517)	(70,245)	(126,703)	(402,206)	0	(5,940)
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$1,706,804</b></u>	<u><b>\$2,862,929</b></u>	<u><b>\$1,913,044</b></u>	<u><b>\$2,099,772</b></u>	<u><b>\$2,568,865</b></u>	<u><b>\$2,449,477</b></u>

**ALLEN COUNTY, OHIO  
2018 & 2019 BUDGET  
PARK DISTRICT (FUND 8850)**

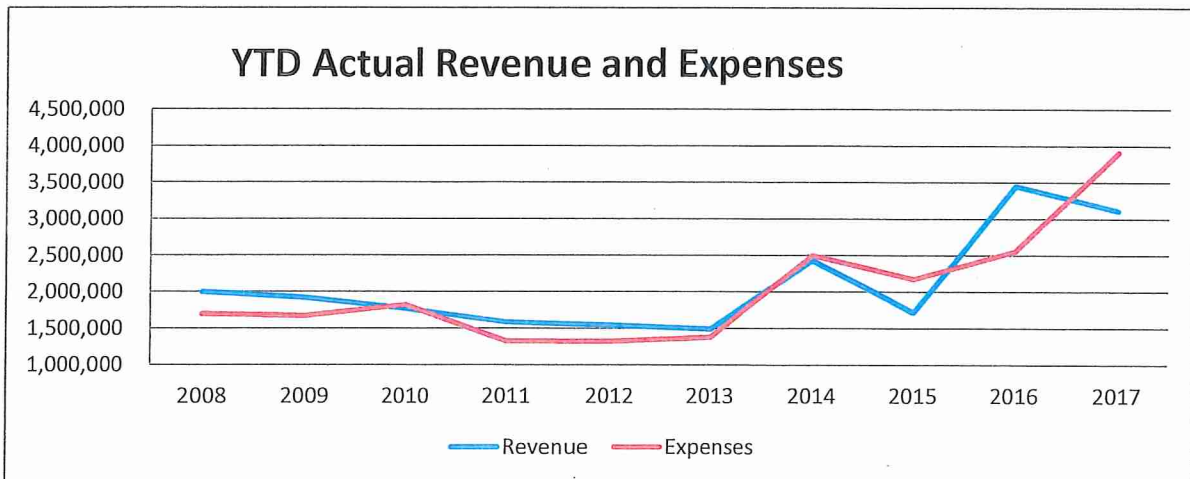
<b>2018</b>	<i>2018 Budget</i>	<i>Actual 1/1/18-5/31/18</i>	<i>Estimate 6/1/18-12/31/18</i>	<i>Projected @ 12/31/2018</i>
Fund Balance, January 1, 2018	\$2,133,321	\$2,133,321	\$2,627,358	\$2,133,321
2018 Revenues	3,116,350	1,710,896	1,405,454	\$3,116,350
2018 Expenditures	2,233,932	745,774	1,488,158	\$2,233,932
2018 Capital Expenditures	2,146,745	471,085	1,675,660	\$2,146,745
Projected Bal., December 31, 2018	<u>\$868,994</u>	<u>\$2,627,358</u>	<u>\$868,994</u>	<u>\$868,994</u>

**Cash fund balance at 5/31/18** **\$2,627,358**

<b>2019</b>	<i>Projected</i>
Fund Balance, January 1, 2019	\$ 868,994
2019 Estimated Revenues	3,048,750
2019 Estimated Expenditures	2,837,750
Projected Bal., December 31, 2019	<u>1,079,994</u>

**2019 Budget Notes**

*Estimates provided by Allen County Board Metropolitan Park*





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

	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL
<b>Revenues:</b>						
Taxes & Payments from the State						
County sales tax	16,573,466	16,486,283	16,031,170	14,731,236	14,702,776	14,427,879
Real estate taxes	2,828,057	2,781,305	2,596,739	2,576,567	2,545,737	2,542,090
Personal property taxes	132	3,948	241	936	810	-
Personal property taxes Reimbursement	-	-	-	-	-	-
House trailer tax	8,700	6,981	7,644	7,850	7,976	8,533
Property Tax Reimbursements	369,383	367,745	352,873	355,145	352,700	356,492
Property transfer and conveyance	472,022	646,861	537,737	613,331	502,426	501,675
Local Government	896,331	882,474	920,365	845,007	852,252	1,122,826
<i>Total Taxes &amp; Payments from the State</i>	<u>21,148,090</u>	<u>21,175,597</u>	<u>20,446,769</u>	<u>19,130,071</u>	<u>18,964,677</u>	<u>18,959,495</u>
Other revenues:						
Fines & Forfeitures	159,749	81,175	193,857	99,179	105,157	98,816
Charges for Services	2,894,894	3,077,278	3,142,922	3,124,936	3,071,396	3,081,118
Licenses	6,584	6,441	5,335	5,455	6,691	6,382
Interest	649,317	479,519	487,006	251,913	205,810	439,750
Rent of county buildings	983,828	569,697	674,731	684,628	690,795	573,733
Miscellaneous and reimbursements	652,867	687,391	549,986	578,684	703,487	718,150
<i>Total Other Revenues</i>	<u>5,347,238</u>	<u>4,901,499</u>	<u>5,053,837</u>	<u>4,744,796</u>	<u>4,783,336</u>	<u>4,917,948</u>
<b>Total General Fund Revenue</b>	<u><b>26,495,328</b></u>	<u><b>26,077,096</b></u>	<u><b>25,500,606</b></u>	<u><b>23,874,867</b></u>	<u><b>23,748,013</b></u>	<u><b>23,877,443</b></u>
<b>Expenditures:</b>						
Personal Services						
Salaries	13,458,254	13,265,824	13,146,084	12,878,368	12,944,973	12,500,369
Insurance	2,703,679	3,052,658	2,381,886	2,352,995	2,372,550	2,257,646
Public employees retirement (PERS)	1,995,058	1,946,571	2,059,671	1,859,875	1,892,348	1,841,513
Medicare	179,524	177,526	176,800	170,689	170,041	160,050
Unemployment	11,143	15,475	4,652	61	5,821	7,185
<i>Total Personal Services</i>	<u>18,347,659</u>	<u>18,458,054</u>	<u>17,769,093</u>	<u>17,261,988</u>	<u>17,385,733</u>	<u>16,766,764</u>
Services						
Services	2,665,153	2,659,286	2,228,624	2,262,560	2,183,019	2,230,420
Utilities	1,017,410	1,066,429	1,053,797	1,111,738	943,316	1,021,183
Grants	408,789	411,806	413,160	380,488	428,308	324,491
Indigent Defense	605,854	708,993	711,256	588,542	564,652	513,151
Insurance	541,937	520,914	548,074	588,454	605,561	691,108
<i>Total Services</i>	<u>5,239,143</u>	<u>5,367,428</u>	<u>4,954,911</u>	<u>4,931,781</u>	<u>4,724,856</u>	<u>4,780,354</u>
Other Expenditures						
Materials and supplies	1,239,922	1,321,933	1,333,273	1,223,463	1,425,501	1,393,421
Equipment	33,355	45,693	37,857	29,316	43,837	81,665
Other miscellaneous	30,171	77,821	5,912	61,343	19,033	24,393
<i>Total Other Expenditures</i>	<u>1,303,448</u>	<u>1,445,446</u>	<u>1,377,042</u>	<u>1,314,121</u>	<u>1,488,371</u>	<u>1,499,479</u>
<b>Total General Fund Expenditures</b>	<u><b>24,890,249</b></u>	<u><b>25,270,929</b></u>	<u><b>24,101,046</b></u>	<u><b>23,507,891</b></u>	<u><b>23,598,960</b></u>	<u><b>23,046,597</b></u>
<b>Excess of revenues less expenditures</b>	<b>1,605,079</b>	<b>806,168</b>	<b>1,399,560</b>	<b>366,977</b>	<b>149,053</b>	<b>830,846</b>
Other financing sources (uses):						
Sale of fixed assets	-	-	-	1	23,211	940
Transfer in	500,425	94,000	347,000	250,000	100,000	100,000
Transfer out	(635,099)	(606,718)	(357,342)	(455,063)	(441,677)	(483,204)
Advance in	851,155	20,000	45,000	119,981	22,327	9,252
Advance out	(1,486,686)	(526,039)	(125,000)	(279,242)	(243,839)	(114,000)
<i>Total other financing sources (uses)</i>	<u>(770,205)</u>	<u>(1,018,757)</u>	<u>(90,342)</u>	<u>(364,323)</u>	<u>(539,978)</u>	<u>(487,011)</u>
<b>Excess of revenues less expenditures</b>	<b>834,874</b>	<b>(212,589)</b>	<b>1,309,218</b>	<b>2,653</b>	<b>(390,924)</b>	<b>343,835</b>
Beginning fund balance, 1/1	4,666,551	4,879,140	3,569,922	3,567,269	3,958,193	3,614,358
Ending fund balance, 12/31	5,444,217	4,666,551	4,879,140	3,569,922	3,567,269	3,958,193
Outstanding encumbrances	(58,608)	(95,698)	(96,360)	(75,522)	(127,092)	(67,168)
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$5,385,608</b></u>	<u><b>\$4,570,853</b></u>	<u><b>\$4,782,780</b></u>	<u><b>\$3,494,401</b></u>	<u><b>\$3,440,177</b></u>	<u><b>\$3,891,025</b></u>

**ALLEN COUNTY, OHIO  
2018 & 2019 BUDGET  
GENERAL FUND (FUND 1001)**

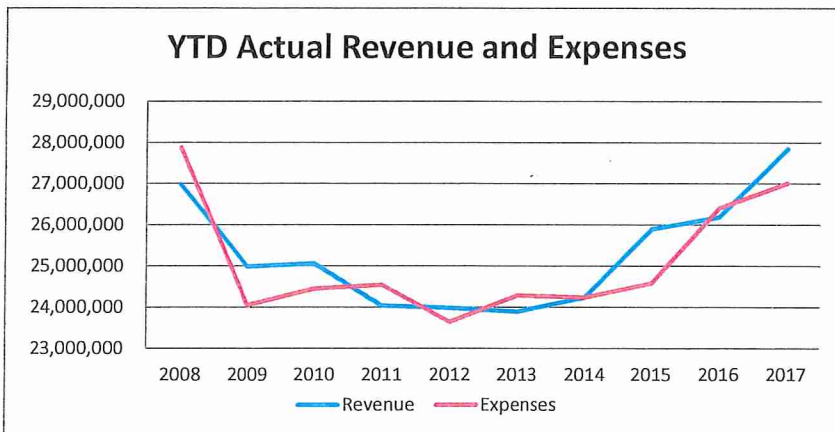
<b>2018</b>	<i>2018 Budget</i>	<i>Actual 1/1/18-5/31/18</i>	<i>Estimate 6/1/18-12/31/18</i>	<i>Projected @ 12/31/2018</i>
Fund Balance, January 1, 2018	\$5,502,779	\$5,502,779	\$5,178,177	\$5,502,779
2018 Revenues	25,171,980	11,098,029	14,073,951	\$25,171,980
2018 Expenditures	27,895,075	11,422,631	15,648,822	\$27,071,453
Projected Bal., December 31, 2018	<u>\$2,779,684</u>	<u>\$5,178,177</u>	<u>\$3,603,307</u>	<u>\$3,603,307</u>

<b>Cash fund balance at 5/31/18</b>	<b>\$5,178,177</b>
<b>Cash Balance of Reserve Fund at 5/31/18</b>	<b>1,266,980.10</b>
<b>Cash Balance of Capital Fund at 5/31/18</b>	<b>1,484,506.80</b>

<b>2019</b>	<i>Projected</i>
Fund Balance, January 1, 2019	\$3,603,307
2019 Estimated Revenues	26,024,344
2019 Estimated Expenditures	27,976,507
Projected Bal., December 31, 2019	<u>\$1,651,144</u>

**2019 Budget Notes**

*Expenses Estimates provided by county commissioners*  
Increased estimated utility expenses by 3%



# GENERAL OBLIGATION DEBT SUMMARY REPORT

	JDC Construction	TOTAL
<b>Term</b>	5 Yr	
<b>Maturity</b>	7/15/2023	
<b>Finance Company</b>	Treasurer	
<b>Interest Rate</b>	2.75%	
<b>Funding</b>	Inside Milage	
<b>2018 FUND BALANCES</b>		
Beg Bal	-	-
Revenue	5,000,000.00	5,000,000.00
Expenses	-	-
<b>Ending Balance</b>	5,000,000.00	5,000,000.00
<b>2018 DEBT BALANCES</b>		
12/31/18 Prin Bal	5,000,000.00	5,000,000.00
12/31/18 Int Bal	412,500.00	412,500.00
<b>Total Debt Balance</b>	5,412,500.00	5,412,500.00
<b>2019 FUND BALANCES</b>		
Beg Bal	5,000,000.00	5,000,000.00
Revenue	1,647,346.00	1,647,346.00
Expenses	(137,500.00)	(137,500.00)
<b>Ending Balance</b>	6,509,846.00	6,509,846.00
<b>2019 DEBT BALANCES</b>		
12/31/19 Prin Bal	4,000,000.00	4,000,000.00
12/31/19 Int Bal	275,000.00	275,000.00
<b>Total Debt Balance</b>	4,275,000.00	4,275,000.00

**ALLEN COUNTY  
2019 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY FULL RATE MILLAGE		2019 ESTIMATED TAX REVENUE	DATE OF LEVY	TERM OF LEVY	QUALIFY FOR 10% & 2.5% ROLLBACK
					BEG TAX YR	END TAX YR	
Allen County	Inside Millage General Fund	1.65	inside mills	\$3,294,692			Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills	\$1,497,587			Yes
Children's Services	2010 Current Expense	0.75	outside mills	\$1,417,863	11/4/2014 2015	5 Years 2019	Yes
Children's Services	2006 Current Expense	0.50	outside mills	\$902,210	11/3/2015 2016	5 Years 2020	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$5,615,842	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$488,334	5/6/2003 2003	Continuous Never	Yes
Tri-County Mental Health Recovery	2014 Current Expense <i>Revenue from all counties</i>	1.00	outside mills	\$3,397,002	5/6/2014 2014	5 Years 2018	No
Tri-County Mental Health Recovery	2005 Current Expense <i>Revenue from all counties</i>	0.50	outside mills	\$1,526,200	11/3/2015 2015	10 Years 2024	Yes
Johnny Appleseed Metro Park	2013 Current Expense	0.75	outside mills	\$1,417,863	5/7/2013 2013	10 Years 2022	Yes
Johnny Appleseed Metro Park	2015 Current Expense	0.75	outside mills	\$1,417,863	5/5/2015 2015	8 Years 2022	No
Senior Citizens Levy	2016 Current Expense	0.50	outside mills	\$902,210	11/3/2015 2016	5 Years 2020	Yes
Senior Citizens Levy	2016 Current Expense	0.50	outside mills	\$997,167	11/3/2015 2016	5 Years 2020	No

**Allen County Tax Valuations for Tax Year 2017 (Payable in 2018)**

Residential	1,175,365,170	58.9%
Agriculture	238,652,660	12.0%
Commercial	315,018,060	15.8%
Industrial	107,942,490	5.4%
Utility Personal	159,804,520	8.0%
<b>TOTAL TAXABLE VALUATIONS</b>	<b>1,996,782,900</b>	<b>100.0%</b>
Exempt and Abated Properties	411,834,970	17%
<b>TOTAL VALUATIONS</b>	<b>2,408,617,870</b>	

**NOTES**

**REVENUE:** The 2019 Estimated Revenue is based on the current (17p18) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2018.

**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.



# 2019 Tax Budget



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