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July 10, 2019

Allen County Commissioners
Courthouse
Lima, Ohio 45801

RE: Adoption of the 2020 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 11, 2019, and adopt as your tax budget on July 16, 2019 for fiscal year January 1, 2020 to December 31, 2020 (FY2020), 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 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 2018, 2017, 2016, 2015, and 2014 revenues and expenditures, while the 2019 includes the first 5 months actual transactions and the last 7 months estimated transactions. The 2020 report includes the revenue 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 was available for inspection in my office starting June 26, 2019.

You will need to include a cover page for necessary resolution that you formally adopt on Tuesday July 16, 2019.

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

Sincerely,


Rachael S. Gilroy
Allen County Auditor

2020 Tax Budget



AVAILABLE FOR PUBLIC REVIEW: JUNE 25TH, 2019

PUBLIC HEARING: JULY 11TH, 2019

PLANNED ADOPTION: JULY 15th, 2019

Issued by:
Rachael S. Gilroy
Allen County Auditor

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Allen County Board of Developmental Disabilities PI

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

Table represents the TAX BUDGET recorded each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| Fund Balance, January 1 | \$1,914,144 | \$2,307,273 | \$2,773,245 | \$2,714,929 | \$1,860,109 |
| YYYY Revenues | 7,283,533 | 6,500,000 | 6,238,260 | 6,529,188 | 5,302,931 |
| YYYY Expenditures | 7,347,561 | 7,689,000 | 7,055,000 | 6,725,230 | 6,842,648 |
| Balance December 31 | <u>\$1,850,116</u> | <u>\$1,118,273</u> | <u>\$1,956,505</u> | <u>\$2,518,887</u> | <u>\$320,392</u> |

Table represents the ANNUAL BUDGET appropriated each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$1,914,144 | \$1,611,620 | \$2,670,809 | \$2,927,987 | \$2,751,234 |
| YYYY Revenues | 6,858,744 | 7,283,533 | 6,767,770 | 6,338,260 | 6,529,188 |
| YYYY Expenditures | 6,896,430 | 7,347,561 | 6,863,536 | 6,493,002 | 6,565,493 |
| Balance December 31 | <u>\$1,876,458</u> | <u>\$1,547,592</u> | <u>\$2,575,043</u> | <u>\$2,773,245</u> | <u>\$2,714,929</u> |

Table represents the ACUTAL BALANCES (carry over, revenue, and expenses)

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$1,914,144 | \$1,611,620 | \$2,670,809 | 2,927,987 | 2,751,234 |
| YYYY Revenues | 6,195,417 | 6,426,120 | 6,573,593 | 6,587,599 | 6,170,090 |
| YYYY Expenditures | 5,754,048 | 6,123,595 | 7,632,783 | 6,844,777 | 5,993,337 |
| Balance December 31 | <u>\$2,355,514</u> | <u>\$1,914,145</u> | <u>\$1,611,619</u> | <u>\$2,670,809</u> | <u>\$2,927,987</u> |

**ALLEN COUNTY, OHIO
2019 & 2020 BUDGET
CHILDRENS SERVICES (FUND 2019)**

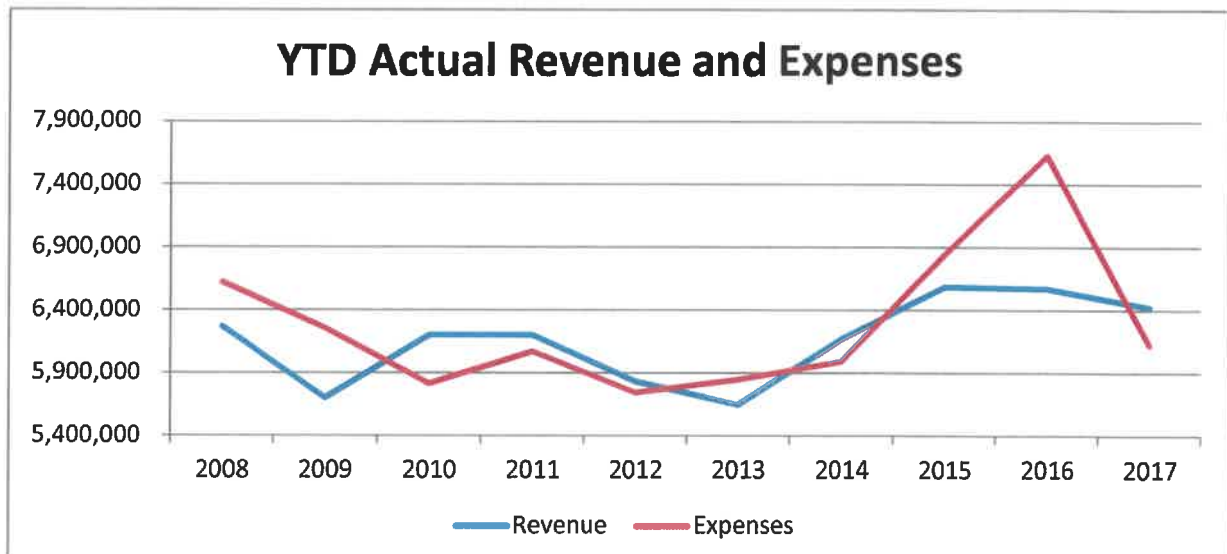
| 2019 | <i>2020 Budget</i> | <i>Actual 1/1/19-5/31/19</i> | <i>Estimate 6/1/19-12/31/19</i> | <i>Projected @ 12/31/2019</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2019 | \$1,914,144 | \$1,914,144 | \$2,200,595 | \$1,914,144 |
| 2019 Revenues | 6,858,744 | 2,917,168 | 3,132,447 | \$6,049,615 |
| 2019 Expenditures | <u>6,896,430</u> | <u>2,630,717</u> | <u>3,606,830</u> | <u>\$6,237,547</u> |
| Projected Bal., December 31, 2019 | <u>\$1,876,458</u> | <u>\$2,200,595</u> | <u>\$1,726,212</u> | <u>\$1,726,212</u> |

Cash fund balance at 5/31/19 **\$2,159,836**

| 2020 | <i>Projected</i> |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2020 | \$1,726,212 |
| 2020 Estimated Revenues | 6,858,744 |
| 2020 Estimated Expenditures | <u>6,896,430</u> |
| Projected Bal., December 31, 2020 | <u>\$1,688,526</u> |

2020 Budget Notes

Estimates based on last year's projections provided by Allen County Children Services Board



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.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$8,432,383 | \$6,949,683 | \$4,732,973 | \$7,142,442 | \$8,053,700 |
| YYYY Revenues | 10,461,335 | 10,757,586 | 13,818,629 | 13,614,922 | 14,037,789 |
| YYYY Expenditures | 11,940,062 | 11,103,094 | 17,064,774 | 16,617,918 | 15,977,046 |
| YYYY Reserve Fund | | | | 0 | 0 |
| YYYY Severance Liabilities | | | | 0 | 0 |
| Balance December 31 | <u>\$6,953,656</u> | <u>\$6,604,175</u> | <u>\$1,486,828</u> | <u>\$4,139,446</u> | <u>\$6,114,443</u> |

Table represents the ANNUAL BUDGET appropriated each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|----------------------------|--------------------|--------------------|--------------------|-------------|-------------|
| Fund Balance, January 1 | \$8,432,383 | \$6,949,683 | \$6,780,193 | \$6,684,448 | \$8,497,142 |
| YYYY Revenues | 10,292,095 | 10,741,997 | 12,465,586 | 14,929,498 | 14,507,031 |
| YYYY Expenditures | 11,456,825 | 11,829,469 | 16,160,276 | 16,880,973 | 15,861,731 |
| YYYY Reserve Fund | | | | 4,232,973 | 6,642,442 |
| YYYY Severance Liabilities | | | | 500,000 | 500,000 |
| Balance December 31 | <u>\$7,267,653</u> | <u>\$5,862,211</u> | <u>\$3,085,503</u> | <u>\$0</u> | <u>\$0</u> |

Table represents the ACUTAL BALANCES (carry over, revenue, and expenses)

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$8,432,383 | \$6,949,683 | \$6,780,193 | \$6,684,448 | \$8,497,142 |
| YYYY Revenues | 10,369,379 | 11,886,891 | 12,469,698 | 14,202,549 | 13,794,756 |
| YYYY Expenditures | 9,467,500 | 10,404,191 | 12,300,208 | 14,106,803 | 15,607,450 |
| YYYY Reserve Fund | | | | | |
| YYYY Severance Liabilities | | | | | |
| Balance December 31 | <u>\$9,334,262</u> | <u>\$8,432,383</u> | <u>\$6,949,683</u> | <u>\$6,780,194</u> | <u>\$6,684,448</u> |

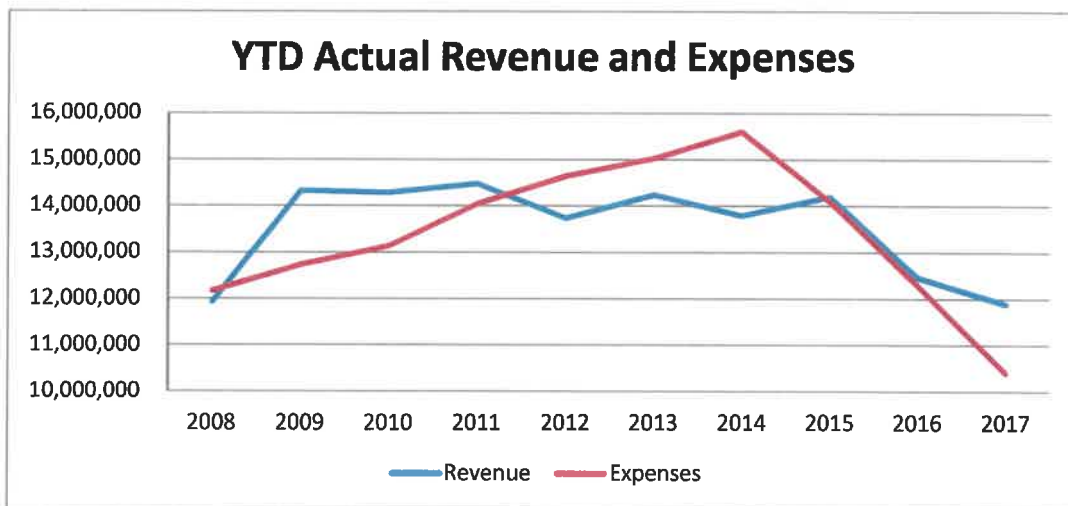
**ALLEN COUNTY, OHIO
2019 & 2020 BUDGET
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 18)**

| <i>Operating Revenue and Expenses with Reserves & Liabilities</i> | | | | |
|-----------------------------------------------------------------------|--------------------|---------------------|--------------------|--------------------|
| 2019 | 2019 | 1/1/19-5/31/19 | 6/1/19-12/31/19 | 12/31/2019 |
| | <i>Budget</i> | 1/1/19-5/31/19 | 6/1/19-12/31/19 | 12/31/2019 |
| Fund Balance, January 1, 2019 | \$9,334,262 | \$9,334,262 | \$10,269,957 | \$9,334,262 |
| 2019 Revenues | 10,292,095 | 5,071,893 | 5,220,202.29 | \$10,292,095 |
| 2019 Expenditures | 18,260,067 | 4,136,198 | 14,123,869.32 | \$18,260,067 |
| 2019 Medicaid & Stability | 0 | - | - | \$0 |
| 2019 Vacation/Severance Liabilities | 0 | - | - | \$0 |
| Projected Bal., December 31, 2019 | <u>\$1,366,290</u> | <u>\$10,269,957</u> | <u>\$1,366,290</u> | <u>\$1,366,290</u> |

Cash fund balance at 5/31/19 **\$10,269,957**

| 2020 | <i>Projected</i> |
|---------------------------------|-------------------|
| Fund Balance, January 1, 2020 | \$1,366,290 |
| 2020 Estimated Revenues | 9,616,146 |
| 2020 Estimated Expenditures | 11,033,726 |
| 12/31/20 Estimated Cash Balance | <u>(\$51,290)</u> |

2020 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.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|------------------|------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$1,043,106 | \$525,634 | \$514,610 | \$951,437 | \$1,356,467 |
| YYYY Revenues | 436,412 | 436,412 | 436,413 | 436,412 | 422,179 |
| YYYY Expenditures | 475,953 | 338,112 | 435,480 | 242,794 | 644,000 |
| Balance December 31 | <u>\$1,003,565</u> | <u>\$623,934</u> | <u>\$515,543</u> | <u>\$1,145,055</u> | <u>\$1,134,646</u> |

Table represents the ANNUAL BUDGET appropriated each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|------------------|------------------|------------------|------------------|
| Fund Balance, January 1 | \$1,043,106 | \$874,264 | \$769,901 | \$1,033,057 | \$2,373,609 |
| YYYY Revenues | 484,908 | 538,855 | 436,412 | 436,412 | 436,412 |
| YYYY Expenditures | 499,000 | 665,112 | 680,679 | 954,859 | 1,858,584 |
| Balance December 31 | <u>\$1,029,014</u> | <u>\$748,007</u> | <u>\$525,634</u> | <u>\$514,610</u> | <u>\$951,437</u> |

Table represents the ACUTAL BALANCES (carry over, revenue, and expenses)

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|------------------|------------------|--------------------|
| Fund Balance, January 1 | \$1,043,106 | 874,264 | 769,901 | 1,033,057 | 2,373,609 |
| YYYY Revenues | 516,050 | 538,855 | 541,957 | 538,053 | 529,821 |
| YYYY Expenditures | 218,712 | 370,022 | 437,595 | 801,209 | 1,870,372 |
| Balance December 31 | <u>\$1,340,443</u> | <u>\$1,043,097</u> | <u>\$874,263</u> | <u>\$769,901</u> | <u>\$1,033,057</u> |

**ALLEN COUNTY, OHIO
2019 & 2020 BUDGET
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

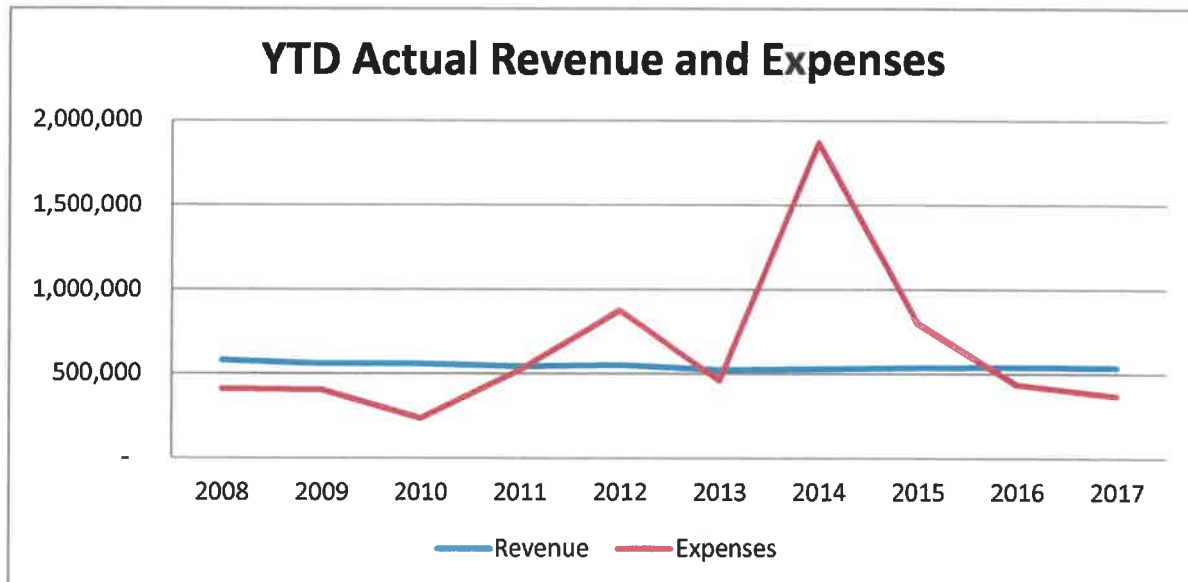
| 2019 | <i>2019 Budget</i> | <i>Actual 1/1/19-5/31/19</i> | <i>Estimate 6/1/19-12/31/19</i> | <i>Projected @ 12/31/2019</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2019 | \$1,340,443 | \$1,340,443 | \$1,569,352 | \$1,340,443 |
| 2019 Revenues | 500,000 | 286,152 | 213,848.00 | \$500,000 |
| 2019 Expenditures | 831,417 | 57,243 | 774,174.00 | \$831,417 |
| Projected Bal., December 31, 2019 | <u>\$1,009,026</u> | <u>\$1,569,352</u> | <u>\$1,009,026</u> | <u>\$1,009,026</u> |

Cash fund balance at 5/31/19 **\$1,124,897**

| 2020 | <i>Projected</i> |
|-----------------------------------|------------------|
| Fund Balance, January 1, 2020 | \$1,009,026 |
| 2020 Estimated Revenues | 500,000 |
| 2020 Estimated Expenditures | 831,417 |
| Projected Bal., December 31, 2020 | <u>\$677,609</u> |

2020 Budget Notes

Estimates provided by Allen County Board of Developmental Disabilities



**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.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$5,553,440 | \$4,238,897 | \$3,358,864 | \$3,868,796 | \$4,006,261 |
| YYYY Revenues | 8,927,513 | 8,518,753 | 8,351,708 | 8,671,146 | 4,936,736 |
| YYYY Expenditures | 8,927,513 | 8,634,543 | 8,351,708 | 8,671,146 | 5,936,736 |
| Balance December 31 | <u>\$5,553,440</u> | <u>\$4,123,107</u> | <u>\$3,358,864</u> | <u>\$3,868,796</u> | <u>\$3,006,261</u> |

Table represents the ANNUAL BUDGET appropriated each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$5,553,440 | \$5,131,336 | \$4,238,897 | \$3,358,864 | \$4,221,175 |
| YYYY Revenues | 8,927,513 | 8,518,753 | 8,798,892 | 8,671,146 | 4,936,736 |
| YYYY Expenditures | 8,927,513 | 9,623,773 | 8,798,892 | 8,671,146 | 5,936,736 |
| Balance December 31 | <u>\$5,553,440</u> | <u>\$4,026,316</u> | <u>\$4,238,897</u> | <u>\$3,358,864</u> | <u>\$3,221,175</u> |

Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) .

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$5,553,440 | \$5,131,336 | \$4,238,896 | 3,358,865 | 4,221,175 |
| YYYY Revenues | 11237028 | 9,495,254 | 9,603,566 | 8,518,283 | 6,375,596 |
| YYYY Expenditures | 10008935 | 9,073,151 | 8,711,125 | 7,638,251 | 7,237,906 |
| Balance December 31 | <u>\$6,781,533</u> | <u>\$5,553,440</u> | <u>\$5,131,336</u> | <u>\$4,238,897</u> | <u>\$3,358,865</u> |

**ALLEN COUNTY, OHIO
2019 & 2020 BUDGET
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

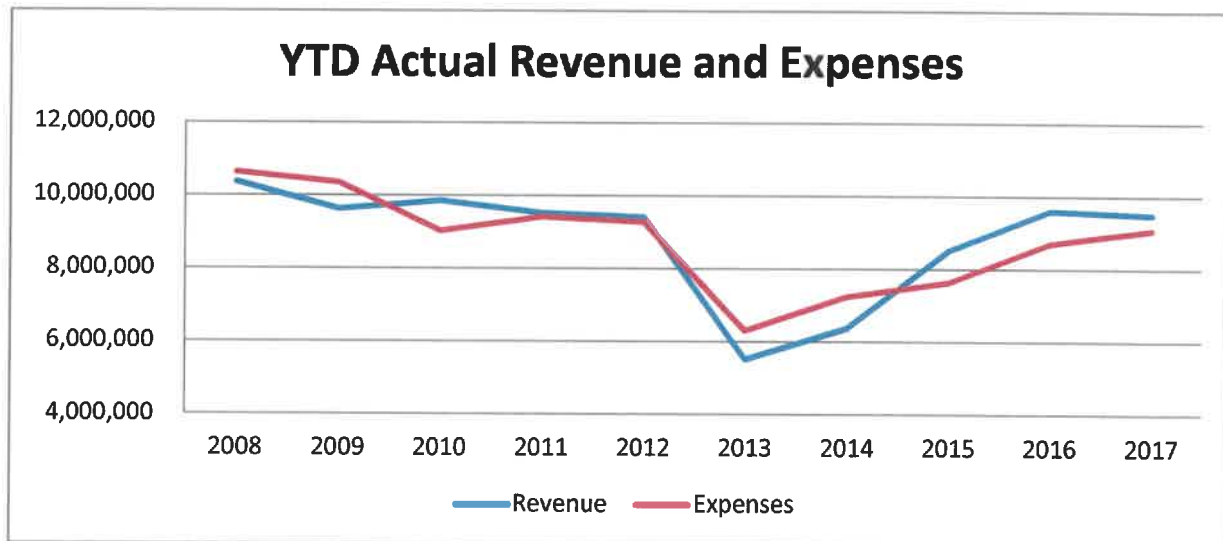
| 2019 | 2019 | Actual | Estimate | Projected @ |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|
| | | 1/1/19-5/31/19 | 6/1/19-12/31/19 | 12/31/2019 |
| | | 1/1/19-5/31/19 | 6/1/19-12/31/19 | 12/31/2019 |
| Fund Balance, January 1, 2019 | \$6,781,533 | \$6,781,533 | \$8,087,872 | \$6,781,533 |
| 2019 Revenues | 9,736,801 | 5,518,440 | 4,218,361 | \$9,736,801 |
| 2019 Expenditures | 10,163,801 | 4,212,101 | 5,951,700 | \$10,163,801 |
| Projected Bal., December 31, 2019 | <u>\$6,354,533</u> | <u>\$8,087,872</u> | <u>\$6,354,533</u> | <u>\$6,354,533</u> |

Cash fund balance at 5/31/19 **\$7,032,900**

| 2020 | Projected |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2020 | \$6,354,533 |
| 2020 Estimated Revenues | 9,750,000 |
| 2020 Estimated Expenditures | 10,250,000 |
| Projected Bal., December 31, 2020 | <u>\$5,854,533</u> |

2020 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
PARK DISTRICT (FUND 8850)

Table represents the TAX BUDGET recorded each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|-------------|----------------|------------------|------------------|
| Fund Balance, January 1 | \$2,133,321 | \$2,640,525 | \$1,930,362 | \$2,146,550 | \$2,470,384 |
| YYYY Revenues | 2,825,350 | 3,305,400 | 2,641,200 | 1,434,000 | 1,431,555 |
| YYYY Expenditures | 3,928,350 | 5,945,925 | 4,569,045 | 3,325,100 | 3,686,555 |
| Balance December 31 | <u>\$1,030,321</u> | <u>\$0</u> | <u>\$2,517</u> | <u>\$255,450</u> | <u>\$215,384</u> |

Table represents the ANNUAL BUDGET appropriated each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|------------------|--------------------|-----------------|-----------------|------------------|
| Fund Balance, January 1 | \$2,133,321 | \$2,933,174 | \$2,039,747 | \$2,501,978 | \$2,568,865 |
| YYYY Revenues | 3,116,350 | 2,819,421 | 2,819,554 | 1,503,982 | 1,393,300 |
| YYYY Expenditures | 4,380,677 | 5,896,595 | 4,846,257 | 3,919,531 | 3,638,300 |
| Balance December 31 | <u>\$868,994</u> | <u>(\$144,000)</u> | <u>\$13,044</u> | <u>\$86,429</u> | <u>\$323,865</u> |

Table represents the ACUTAL BALANCES (carry over, revenue, and expenses)

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance, January 1 | \$2,133,321 | \$2,933,174 | \$2,039,746 | 2,501,978 | 2,568,865 |
| YYYY Revenues | 3,215,587 | 3,110,743 | 3,452,087 | 1,716,069 | 2,432,610 |
| YYYY Expenditures | 3,200,708 | 3,910,597 | 2,558,659 | 2,178,300 | 2,499,497 |
| Balance December 31 | <u>\$2,148,200</u> | <u>\$2,133,321</u> | <u>\$2,933,174</u> | <u>\$2,039,747</u> | <u>\$2,501,978</u> |

**ALLEN COUNTY, OHIO
2019 & 2020 BUDGET
PARK DISTRICT (FUND 8850)**

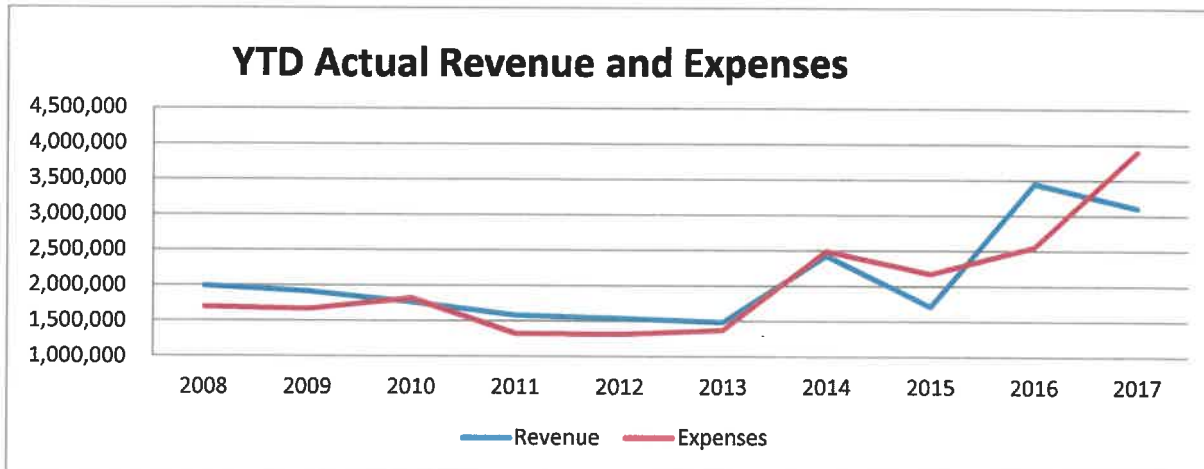
| 2019 | 2019 | Actual | Estimate | Projected @ |
|-----------------------------------|------------------|--------------------|------------------|------------------|
| | | 1/1/19-5/31/19 | 6/1/19-12/31/19 | 12/31/2019 |
| Fund Balance, January 1, 2019 | \$2,133,321 | \$2,133,321 | \$2,627,358 | \$2,133,321 |
| 2019 Revenues | 3,116,350 | 1,710,896 | 1,405,454 | \$3,116,350 |
| 2019 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, 2019 | <u>\$868,994</u> | <u>\$2,627,358</u> | <u>\$868,994</u> | <u>\$868,994</u> |

Cash fund balance at 5/31/19 **\$2,627,358**

| 2020 | Projected |
|-----------------------------------|------------------|
| Fund Balance, January 1, 2020 | \$ 868,994 |
| 2020 Estimated Revenues | 3,527,740 |
| 2020 Estimated Expenditures | <u>4,212,740</u> |
| Projected Bal., December 31, 2020 | <u>\$183,994</u> |

2020 Budget Notes

Estimates based on 2020 Budget Estimates as Provided by Johnny Appleseed Park District



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

Table represents the TAX BUDGET recorded each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| Fund Balance, January 1 | \$5,502,779 | \$3,229,391 | \$3,572,527 | \$2,924,291 | \$2,480,294 |
| YYYY Revenues | 23,700,981 | 24,584,200 | 24,700,000 | 25,417,036 | 23,834,182 |
| YYYY Expenditures | <u>27,228,150</u> | <u>26,660,607</u> | <u>24,507,127</u> | <u>25,601,784</u> | <u>25,410,354</u> |
| Balance, December 31 | <u><u>\$1,975,610</u></u> | <u><u>\$1,152,984</u></u> | <u><u>\$3,765,400</u></u> | <u><u>\$2,739,543</u></u> | <u><u>\$904,121</u></u> |

Table represents the ANNUAL BUDGET appropriated each year.

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|
| Fund Balance, January 1 | \$5,502,779 | \$4,666,551 | \$4,879,140 | \$3,569,922 | \$3,440,177 |
| YYYY Revenues | 25,171,980 | 24,830,836 | 24,960,857 | 25,417,036 | 23,743,147 |
| YYYY Expenditures | <u>27,895,069</u> | <u>28,866,026</u> | <u>27,334,367</u> | <u>25,601,784</u> | <u>25,269,826</u> |
| Balance, December 31 | <u><u>\$2,779,690</u></u> | <u><u>\$631,361</u></u> | <u><u>\$2,505,630</u></u> | <u><u>\$3,385,175</u></u> | <u><u>\$1,913,498</u></u> |

Table represents the ACUTAL BALANCES (carry over, revenue, and expenses)

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Fund Balance, January 1 | \$5,502,779 | \$4,666,551 | \$4,879,140 | 3,569,922 | 3,567,269 |
| YYYY Revenues | 26,328,472 | 27,846,909 | 26,191,097 | 25,892,606 | 24,244,849 |
| YYYY Expenditures | <u>26,366,391</u> | <u>27,010,635</u> | <u>26,403,686</u> | <u>24,583,388</u> | <u>24,242,196</u> |
| Balance, December 31 | <u><u>\$5,464,860</u></u> | <u><u>\$5,502,825</u></u> | <u><u>\$4,666,551</u></u> | <u><u>\$4,879,140</u></u> | <u><u>\$3,569,922</u></u> |

2019 & 2020 BUDGET

GENERAL FUND (FUND 1001)

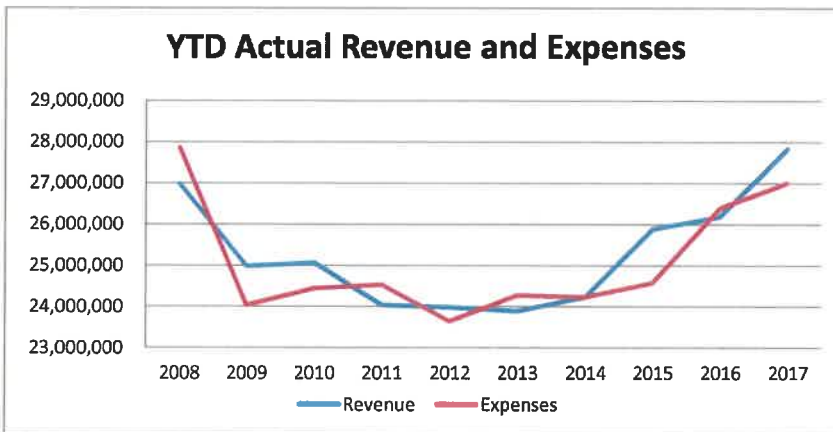
| 2019 | <i>2019 Budget</i> | <i>Actual 1/1/19-5/31/19</i> | <i>Estimate 6/1/19-12/31/19</i> | <i>Projected @ 12/31/2019</i> |
|-----------------------------------|------------------------|----------------------------------|-------------------------------------|-----------------------------------|
| Fund Balance, January 1, 2019 | \$5,462,796 | \$5,462,796 | \$6,186,299 | \$5,462,796 |
| 2019 Revenues | 26,024,344 | 12,621,530 | 13,402,814 | \$26,024,344 |
| 2019 Expenditures | 27,976,507 | 11,898,027 | 15,274,556 | \$27,172,583 |
| Projected Bal., December 31, 2019 | <u>\$3,510,633</u> | <u>\$6,186,299</u> | <u>\$4,314,557</u> | <u>\$4,314,557</u> |

| | |
|------------------------------------------------|--------------------|
| Cash fund balance at 5/31/19 | \$3,262,372 |
| Cash Balance of Reserve Fund at 5/31/19 | 1,266,980 |

| 2020 | <i>Projected</i> |
|-----------------------------------|--------------------|
| Fund Balance, January 1, 2020 | \$4,314,557 |
| 2020 Estimated Revenues | 26,040,952 |
| 2020 Estimated Expenditures | 28,575,000 |
| Projected Bal., December 31, 2020 | <u>\$1,780,509</u> |

2020 Budget Notes

Increased estimated utility expenses by 3%



GENERAL OBLIGATION DEBT SUMMARY REPORT

2019 & 2020 BUDGET

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

**ALLEN COUNTY
2019 & 2020 BUDGET
COUNTY WIDE TAX LEVY RATES**

| 2020 | JURISDICTION | TYPE OF LEVY | LEVY | | 2019 | DATE OF | TERM OF | QUALIFY |
|------|-----------------------------------|----------------------------------------------------------|----------------------|---------------|------------------|-----------------------|---------------------------|-------------------------------|
| | 2020 | | FULL RATE MILLAGE | | ESTIMATED TAX | LEVY BEG TAX YR | LEVY END 12/31/2019 | FOR 10% & 2.5% ROLLBACK |
| | Allen County | Inside Millage General Fund | 1.65 | inside mills | \$3,422,507 | | | Yes |
| | Allen County Debt Service | Inside Millage Debt Service | 0.75 | inside mills | \$1,555,685 | | | Yes |
| | Children's Services | 2010 Current Expense | 0.75 | outside mills | \$1,465,308 | 11/4/2014 2015 | 5 Years 2019 | Yes |
| | Children's Services | 2006 Current Expense | 0.50 | outside mills | \$933,654 | 11/3/2015 2016 | 5 Years 2020 | Yes |
| | ACBDD | 2002 Current Expense | 3.45 | outside mills | \$5,879,683 | 5/7/2002 2002 | Continuous Never | Yes |
| | ACBDD | 2003 Permanent Impr | 0.30 | outside mills | \$511,277 | 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 | \$3,432,104 | 11/6/2018 2019 | 5 Years 2023 | No |
| | Tri-County Mental Health Recovery | 2005 Current Expense <i>Revenue from all counties</i> | 0.50 | outside mills | \$1,542,989 | 11/3/2015 2015 | 10 Years 2024 | Yes |
| | Johnny Appleseed Metro Park | 2013 Current Expense | 0.75 | outside mills | \$1,455,789 | 5/7/2013 2013 | 10 Years 2022 | Yes |
| | Johnny Appleseed Metro Park | 2015 Current Expense | 0.75 | outside mills | \$1,424,602 | 5/5/2015 2015 | 8 Years 2022 | No |
| | Senior Citizens Levy | 2016 Current Expense | 0.50 | outside mills | \$902,758 | 11/3/2015 2016 | 5 Years 2020 | Yes |
| | Senior Citizens Levy | 2016 Current Expense | 0.50 | outside mills | \$1,025,619 | 11/3/2015 2016 | 5 Years 2020 | No |

Allen County Tax Valuations for Tax Year 2019 (Payable in 2020)

| | | |
|---------------------------------|----------------------|---------------|
| Residential | 1,287,687,890 | 62.1% |
| Agriculture | 200,201,050 | 9.7% |
| Commercial | 316,691,290 | 15.3% |
| Industrial | 110,018,610 | 5.3% |
| Utility Personal | 159,648,050 | 7.7% |
| TOTAL TAXABLE VALUATIONS | 2,074,246,890 | 100.0% |
| Exempt and Abated Properties | 413,942,780 | 17% |
| TOTAL VALUATIONS | 2,488,189,670 | |

NOTES

REVENUE: The 2020 Estimated Revenue is based on the current (19p20) valuations.

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.

2020 Tax Budget



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