

2010 TAX BUDGET FOR  
THE GENERAL FUND OF  
ALLEN COUNTY, OHIO

AND

**RELATED DEPARTMENTS THAT RECEIVE TAX LEVY REVENUE  
INCLUDING CHILDREN'S SERVICES, ALLEN COUNTY MR/DD,  
COMMUNITY MENTAL HEALTH AND JOHNNY APPLESEED PARK  
FOR THE PERIOD JANUARY 1, 2010 THROUGH DECEMBER 31, 2010**

BUDGET HEARING AND ADOPTION DATES:

AVAILABLE TO PUBLIC JULY 1, 2009  
PUBLIC HEARING JULY 9, 2009  
PLANNED ADOPTION JULY 15, 2009



ALLEN COUNTY AUDITOR  
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visit us at [www.allencountyohio.com](http://www.allencountyohio.com)

Jane A. Wright, Chief Deputy Auditor

July 2, 2009

Allen County Commissioners  
Courthouse  
Lima, OH 45801

RE: Adoption of the 2010 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 9, 2009, and adopt as your tax budget on July 15, 2009 for the fiscal year January 1, 2010 to December 31, 2010 (FY2010), 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 MR/DD, MRDD Permanent Improvement Fund and the Children Service Fund.

The budget document includes actual 2008, 2007, and 2006 revenues and expenditures, while the 2009 includes the first 6 months actual transactions and the last six months estimated transactions. 2010 includes the revenues and expenditures that are estimated based upon information from the department heads. Ending fund balances will be estimated based upon the estimated revenues and expenditures.

The preliminary budget is required to be available for public inspection in the office of the chief fiscal officer ten days before the adoption of the budget. It is available for inspection in my office starting July 3, 2009.

You will need to include a cover page for the necessary resolution that you formally adopt on Wednesday, July 15, 2009.

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

Sincerely,

A handwritten signature in black ink that reads "Rhonda Eddy". The signature is written in a cursive, flowing style.

Rhonda Eddy  
Allen County Auditor

ALLEN COUNTY  
 BUDGETARY ESTIMATES  
 COUNTY WIDE TAX LEVY RATES  
 2010 BUDGET

FUND	JURISDICTION	LEVY RATE MILLAGE	2010 ESTIMATED TAX REVENUE
1001	Allen County	1.65 inside mills	\$3,364,641
	Allen County Debt Service	0.75 inside mills	\$1,529,382
2019	Children's Services	1.25 outside mills	\$1,419,679
2018	Marimor Operating	3.45 outside mills	\$6,208,846
4018	Marimor Permanent Improvement	.30 outside mills	\$540,978
8009	Community Mental Health Recovery	.50 outside mills	\$1,653,236
8850	Johnny Appleseed Metro Park	.75 outside mills	\$1,347,445

ALLEN COUNTY, OHIO  
2010 TAX BUDGET  
GENERAL FUND

Fund 1001	2008 Acutal	2007 ACTUAL	2006 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	2,533,463	\$2,574,845	\$2,267,438
Personal property taxes	780,002	838,448	807,768
House trailer tax	7,675	36,231	14,586
Rollback reimbursement	340,068	254,134	436,561
County sales tax	13,351,086	13,372,801	12,274,760
Property transfer tax and conveyance fees	457,936	709,266	550,969
Local government fund	1,873,034	1,615,445	1,613,029
Local government assistance fund	-	325,329	325,921
Total local taxes	<u>19,343,264</u>	<u>19,726,498</u>	<u>18,291,032</u>
Other revenues:			
Fees			1,623,893
Fines & Forfeitures	201,924	168,306	
Charges for Services	3,181,077	3,398,569	
Licenses	7,094	11,323	8,866
Interest	2,268,559	2,929,533	1,972,279
Rent of county buildings	742,914	407,875	361,059
Miscellaneous and reimbursements	314,372	370,436	2,338,767
Total other revenues	<u>6,715,941</u>	<u>7,286,042</u>	<u>6,304,864</u>
Total General Fund revenue	<u>26,059,204</u>	<u>27,012,540</u>	<u>24,595,896</u>
Expenditures:			
Salaries	13,660,770	13,155,136	12,854,732
Insurance	2,758,696	2,652,897	2,598,218
Public employees retirement (PERS)	2,026,839	1,905,519	1,834,230
Medicare	166,785	156,542	148,566
Unemployment	3,419	4,865.88	1,568
Materials and supplies	1,440,214	1,314,774	1,583,344
Services	4,400,480	4,086,737	4,920,639
Equipment	149,255	110,207.36	96,479
Notes and interest payments	-	-	0
Grants to other county depts.	1,810,159	1,879,569	807,049
Other miscellaneous	96,579	131,173	0
Total expenditures	<u>26,513,197</u>	<u>25,397,421</u>	<u>24,844,825</u>
Excess of revenues over (under) expenditures	(453,993)	1,615,119	(248,929)
Other financing sources (uses):			
Sale of fixed assets	238,818	10,122	0
Other financing uses	608,636	265,891	(25,383)
Transfer in		66,339	624,000
Transfer out	(1,149,482)	(703,354)	(1,474,461)
Advance in	83,199	200,565	219,377
Advance out	(215,300)	(86,170)	(50,000)
Total other financing sources (uses)	<u>(434,129)</u>	<u>(246,606)</u>	<u>(706,467)</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(888,121)	1,368,513	(955,396)
Beginning fund balance, January 1, 2008 and 2007	<u>3,445,509</u>	<u>2,076,995</u>	<u>3,032,391</u>
Ending fund balance, December 31, 2008 and 2007	<u>2,557,388</u>	<u>3,445,508</u>	<u>2,076,995</u>
Outstanding encumbrances	(126,620)	(222,351)	(299,086)
Unencumbered fund balance, December 31, 2008 and 2007	<u>\$2,430,768</u>	<u>\$3,223,157</u>	<u>\$1,777,909</u>

This is an unaudited financial statement.

ALLEN COUNTY, OHIO  
2010 TAX BUDGET  
CHILDRENS SERVICES FUND

**Fund 2019**

	2008 ACTUAL	2007 ACTUAL	2006 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	1,576,479	1,397,826	\$1,200,604
Personal property taxes	589,861	641,724	552,529
House trailer tax	5,811	6,151	5,715
Total local taxes	<u>2,172,152</u>	<u>2,045,701</u>	<u>1,758,848</u>
Other revenues:			
Other receipts		5,119	3,803
Charges for Services	99,623	74,571	68,025
Miscellaneous and reimbursements	164,151	44,683	43,745
State and federal grants	3,833,531	5,375,554	4,311,372
Total other revenues	<u>4,097,305</u>	<u>5,499,927</u>	<u>4,426,945</u>
Total fund revenue	<u>6,269,457</u>	<u>7,545,628</u>	<u>6,185,793</u>
Expenditures:			
Salaries	2,612,440	2,426,107	2,343,196
Insurance	464,067	433,595	413,441
Public employees retirement (PERS)	354,394	331,686	318,642
Medicare	32,961	31,135	30,143
Unemployment	-	1,023	1,380
Other	-	-	0
Materials and supplies	118,167	121,267	119,109
Services	2,971,131	2,664,664	2,836,405
Building Construction and Equipment	70,332	1,316,983	1,860,352
Total expenditures	<u>6,623,492</u>	<u>7,326,459</u>	<u>7,922,668</u>
Excess of revenues under expenditures	(354,035)	219,168	(1,736,875)
Other financing uses:			
Bond and note proceeds			
Transfer in			
Transfer out			
Advance in			20,000
Advance out			(20,000)
Total other financing uses	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures Advance in	<u>(354,035)</u>	<u>219,168</u>	<u>(1,736,875)</u>
Beginning fund balance, January 1, 2008 and 2007	<u>3,259,269</u>	<u>3,040,100</u>	<u>4,776,974</u>
Ending fund balance, December 31, 2008 and 2007	<u>2,905,234</u>	<u>3,259,269</u>	<u>3,040,099</u>
Outstanding encumbrances	<u>0</u>	<u>(67,646)</u>	<u>(1,092,942)</u>
Unencumbered fund balance, December 31, 2008 and 2007	<u>\$2,905,234</u>	<u>\$3,191,623</u>	<u>\$1,947,157</u>

This is an unaudited financial statement.

ALLEN COUNTY, OHIO  
2010 TAX BUDGET  
MRDD

**Fund 2018**

	2008 ACTUAL	2007 ACTUAL	2006 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	4,332,469	\$4,374,030	\$4,138,749
Personal property taxes	1,607,394	1,748,410	1,623,177
House trailer tax	16,934	17,886	18,984
Rollback reimbursement	562,634	424,371	676,994
Tax equity	417,529	396,947	378,716
Total local taxes	<u>6,936,961</u>	<u>6,961,644</u>	<u>6,836,620</u>
Other revenues:			
Service fees	571,986	549,022	537,009
Miscellaneous and reimbursements	377,955	333,785	329,490
Other receipts	255,440	252,934	256,398
State and federal grants	3,653,814	4,495,557	3,640,904
Total other revenues	<u>4,859,195</u>	<u>5,631,298</u>	<u>4,763,801</u>
Total fund revenue	<u>11,796,156</u>	<u>12,592,942</u>	<u>11,600,421</u>
Expenditures:			
Salaries	7,030,634	6,748,069	6,467,118
Insurance	2,028,854	1,861,135	1,456,678
Public employees and teachers retire (PERS and STRS)	1,024,082	970,861	917,747
Medicare	87,934	84,655	81,422
Unemployment	8,720	50	9,845
Other benefits	30,235	19,272	151,073
Supplies and materials	484,304	443,910	405,816
Services	1,393,666	1,271,281	885,092
Equipment	6,924	4,513	12,845
Administration costs			21,394
Other miscellaneous			
Total expenditures	<u>12,095,353</u>	<u>11,403,746</u>	<u>10,409,030</u>
Excess of revenues over (under) expenditures	(299,197)	1,189,196	1,191,391
Other financing uses:			
Bond and note proceeds			
Transfer in	129,645	129,497	97,953
Transfer out	(49,765)	(4,212)	(2,187)
Advance in	5,845	15,002	0
Advance out	(26,167)	(19,999)	(25,800)
Total other financing uses	<u>59,558</u>	<u>120,287</u>	<u>69,966</u>
Excess of revenues over (under) expenditures and other financing uses	(239,639)	1,309,483	1,261,357
Beginning fund balance, January 1, 2008 and 2007	<u>7,260,222</u>	<u>5,950,739</u>	<u>4,689,382</u>
Ending fund balance, December 31, 2008 and 2007	<u>7,020,583</u>	<u>7,260,222</u>	<u>5,950,739</u>
Outstanding encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered fund balance, December 31, 2008 and 2007	<u>\$7,020,583</u>	<u>\$7,260,222</u>	<u>\$5,950,739</u>

This is an unaudited financial statement.

ALLEN COUNTY, OHIO  
2010 TAX BUDGET  
MRDD PERMANENT IMPROVEMENT FUND

Fund 4018	2008 ACTUAL	2007 ACTUAL	2006 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	\$376,921	\$380,524	\$360,034
Personal property taxes	139,773	152,979	143,505
House trailer tax	1,473	1,555	1,651
Rollback reimbursement	48,925	36,902	58,869
Total local taxes	<u>567,092</u>	<u>571,960</u>	<u>564,059</u>
Other revenues:			
Other receipts	14,067	46,398	32,893
State and federal grants	-	-	-
Federal grants	-	-	-
Total other revenues	<u>14,067</u>	<u>46,398</u>	<u>32,893</u>
Total fund revenue	<u>581,160</u>	<u>618,358</u>	<u>596,952</u>
Expenditures:			
Other	-	-	-
Materials and supplies	-	-	-
Services	4,656	108,095	6,707
Equipment	406,628	349,876	345,888
Total expenditures	<u>411,284</u>	<u>457,971</u>	<u>352,595</u>
Excess of revenues over (under) expenditures	169,876	160,388	244,357
Other financing uses:			
Advance out	-	-	-
Total other financing uses	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures and other financing uses	<u>169,876</u>	<u>160,388</u>	<u>244,357</u>
Beginning fund balance, January 1, 2008 and 2007	<u>1,958,596</u>	<u>1,798,208</u>	<u>1,553,851</u>
Ending fund balance, December 31, 2008 and 2007	<u>2,128,472</u>	<u>1,958,596</u>	<u>1,798,208</u>
Outstanding encumbrances	<u>(190,988)</u>	<u>-</u>	<u>(32,185)</u>
Unencumbered fund balance, December 31, 2008 and 2007	<u><u>1,937,484</u></u>	<u><u>1,958,596</u></u>	<u><u>1,766,023</u></u>

This is an unaudited financial statement.

ALLEN COUNTY, OHIO  
2010 TAX BUDGET  
COMMUNITY MENTAL HEALTH FUND

Fund 8009	2008 ACTUAL	2007 ACTUAL	2006 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	\$1,204,577	\$1,220,432	\$1,226,599
Personal property taxes	317,081	366,057	314,461
House trailer tax	4,221	4,503	4,945
Total local taxes	<u>1,525,879</u>	<u>1,590,993</u>	<u>1,546,005</u>
Other revenues:			
Other receipts	392,265	357,901	274,573
State and federal grants	8,455,690	8,670,467	8,399,318
Total other revenues	<u>8,847,955</u>	<u>9,028,368</u>	<u>8,673,891</u>
Total fund revenue	<u>10,373,834</u>	<u>10,619,360</u>	<u>10,219,896</u>
Expenditures:			
Salaries	341,897	367,127	309,316
Insurance	79,112	80,738	69,916
Public employees retirement (PERS)	81,628	85,557	69,438
Medicare	4,947	5,308	4,467
Unemployment	0	0	0
Other	0	0	0
Materials and supplies	135,328	120,125	110,824
Services	15,512	20,091	21,396
Equipment	9,316	10,000	4,141
Notes and interest payments			
Grants to other agencies	9,981,018	9,395,349	9,546,442
Other miscellaneous			
Total expenditures	<u>10,648,759</u>	<u>10,084,296</u>	<u>10,135,940</u>
Excess of revenues over (under) expenditures	(274,925)	535,065	83,956
Beginning fund balance, January 1, 2008 and 2007	<u>4,935,575</u>	<u>4,400,510</u>	<u>4,316,554</u>
Ending fund balance, December 31, 2008 and 2007	4,660,650	4,935,575	4,400,510
Outstanding encumbrances	0	0	0
Unencumbered fund balance, December 31, 2008 and 2007	<u>\$4,660,650</u>	<u>\$4,935,575</u>	<u>\$4,400,510</u>

This is an unaudited financial statement.



ALLEN COUNTY, OHIO  
2010 TAX BUDGET  
PARK DISTRICT

Fund 8850	2008 ACTUAL	2007 ACTUAL	2006 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	1,060,073	\$1,039,465	\$929,631
Personal property taxes	352,792	383,526	324,338
House trailer tax	4,075	4,270	4,506
Local government fund	131,130	82,668	82,655
Local government assistance fund	-	16,648	16,717
Total local taxes	<u>1,548,071</u>	<u>1,526,578</u>	<u>1,357,847</u>
Other revenues:			
Other receipts	220,050	180,870	21,560
Interest	47,086	64,598	57,053
Fees	180,413	88,203	125,389
State grants			89,968
Federal grants		0	0
Total other revenues	<u>447,548</u>	<u>333,672</u>	<u>293,970</u>
Total fund revenue	<u>1,995,619</u>	<u>1,860,249</u>	<u>1,651,817</u>
Expenditures:			
Salaries	603,747	594,738	600,822
Insurance	202,888	183,422	162,255
Public employees retirement (PERS)	88,116	86,473	85,286
Medicare	6,738	6,656	6,790
Unemployment	148		0
Materials and supplies	172,965	139,764	143,031
Services	127,936	117,135	135,367
Equipment & Vehicles	26,959	32,752	21,147
Land	213,537	56,426	690,000
New Buildings	254,257	73,058	52,706
Other miscellaneous	-	0	0
Total expenditures	<u>1,697,292</u>	<u>1,290,425</u>	<u>1,897,404</u>
Excess of revenues over (under) expenditures	298,326	569,825	(245,587)
Beginning fund balance, January 1, 2008 and 2007	<u>1,477,666</u>	<u>907,841</u>	<u>1,153,427</u>
Ending fund balance, December 31, 2008 and 2007	1,775,993	1,477,666	907,840
Outstanding encumbrances	<u>(331,820)</u>	<u>(278,355)</u>	<u>(1,035)</u>
Unencumbered fund balance, December 31, 2008 and 2007	<u><u>\$1,444,172</u></u>	<u><u>\$1,199,311</u></u>	<u><u>\$906,805</u></u>

This is an unaudited financial statement.

ALLEN COUNTY  
 BUDGETARY ESTIMATES  
 GENERAL FUND  
 2010 BUDGET

FUND 1001

	2009 BUDGETED	2009 ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2009	\$2,557,387	\$2,557,387
2009 Estimated and Actual Revenues	25,403,387	25,741,807
2009 Estimated and Actual Expenditures	<u>(25,893,967)</u>	<u>(25,928,577)</u>
Estimated Fund Balance, December 31, 2009	<u>\$2,066,807</u>	<u>\$2,370,617</u>

	2010 ESTIMATED
Fund Balance, January 1, 2010	\$2,370,617
2010 Estimated Revenues	23,848,048
2010 Estimated Expenditures	<u>(26,775,467)</u>
Estimated Fund Balance, December 31, 2010	<u>(\$556,802)</u>

Cash fund balance at June 30, 2009                      \$    2,682,049

ALLEN COUNTY  
 BUDGETARY ESTIMATES  
 CHILDRENS SERVICES  
 2010 BUDGET

FUND 2019

	2009 BUDGETED	2009 ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2009	\$2,905,234	\$3,259,269
2009 Estimated and Actual Revenues	6,854,905	6,996,300
2009 Estimated and Actual Expenditures	<u>(6,966,250)</u>	<u>(6,995,430)</u>
Estimated Fund Balance, December 31, 2009	<u>\$2,793,889</u>	<u>\$3,260,139</u>

	2010 ESTIMATED
Fund Balance, January 1, 2010	\$3,260,139
2010 Estimated Revenues	6,996,300
2010 Estimated Expenditures	<u>(7,415,156)</u>
Estimated Fund Balance, December 31, 2010	<u>\$2,841,283</u>

Cash fund balance at June 30, 2009 \$2,676,181

ALLEN COUNTY  
BUDGETARY ESTIMATES  
ALLEN COUNTY MRDD  
2010 BUDGET

**FUND 2018**

	2009 BUDGETED	2009 ACTUAL + SIX MO. EST.
Fund Balance, January 1, 2009	\$7,020,582	\$7,020,582
2009 Estimated and Actual Revenues	13,847,521	13,847,521
2009 Estimated and Actual Expenditures	<u>(13,705,486)</u>	<u>(13,253,972)</u>
Estimated Fund Balance, December 31, 2009	<u>\$7,162,617</u>	<u>\$7,614,131</u>

	2010 ESTIMATED
Fund Balance, January 1, 2010	\$7,614,131
2010 Estimated Revenues	11,535,691
2010 Estimated Expenditures	<u>(14,000,134)</u>
Estimated Fund Balance, December 31, 2010	<u>\$5,149,688</u>

Cash fund balance at June 30, 2009	\$6,721,269
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ALLEN COUNTY  
 BUDGETARY ESTIMATES  
 ALLEN COUNTY MRDD, PERMANENT IMPROVEMENT  
 2010 BUDGET

**FUND 4018**

	2009 BUDGETED	2009 ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2009	\$2,128,471	\$2,128,471
2009 Estimated and Actual Revenues	580,458	580,458
2009 Estimated and Actual Expenditures	<u>(731,071)</u>	<u>(540,083)</u>
Estimated Fund Balance, December 31, 2009	<u>\$1,977,858</u>	<u>\$2,168,846</u>

	2010 ESTIMATED
Fund Balance, January 1, 2010	\$2,168,846
2010 Estimated Revenues	554,859
2010 Estimated Expenditures	<u>(523,640)</u>
Estimated Fund Balance, December 31, 2010	<u>\$2,200,065</u>

Cash fund balance at June 30, 2009	\$2,110,849
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ALLEN COUNTY  
 BUDGETARY ESTIMATES  
 COMMUNITY MENTAL HEALTH BOARD  
 2010 BUDGET

**FUND 8009**

	2009 BUDGETED	2009 ACTUAL + SIX MO. EST.
Fund Balance, January 1, 2009	\$4,660,649	\$4,660,649
2009 Estimated and Actual Revenues	10,094,096	10,094,096
2009 Estimated and Actual Expenditures	<u>(10,037,934)</u>	<u>(10,037,934)</u>
Estimated Fund Balance, December 31, 2009	<u>\$4,716,811</u>	<u>\$4,716,811</u>

	2010 ESTIMATED
Fund Balance, January 1, 2010	\$4,716,811
2010 Estimated Revenues	10,094,096
2010 Estimated Expenditures	<u>(10,238,693)</u>
Estimated Fund Balance, December 31, 2010	<u>\$4,572,214</u>

Cash fund balance at June 30, 2009 \$3,872,806

ALLEN COUNTY  
BUDGETARY ESTIMATES  
METROPOLITAN PARK DISTRICT  
2010 BUDGET

FUND 8850

	2009 BUDGETED	2009 ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2009	\$1,775,993	\$1,775,993
2009 Estimated and Actual Revenues	2,202,850	1,882,650
2009 Estimated and Actual Expenditures	<u>(3,111,504)</u>	<u>(1,436,979)</u>
Estimated Fund Balance, December 31, 2009	<u><u>\$867,339</u></u>	<u><u>\$2,221,664</u></u>

2010  
ESTIMATED

Fund Balance, January 1, 2010	\$2,221,664
2010 Estimated Revenues	1,636,350
2010 Estimated Expenditures	<u>(2,680,523)</u>
Estimated Fund Balance, December 31, 2010	<u><u>\$1,177,491</u></u>

Cash fund balance at June 30, 2009	\$2,198,892
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