# 2013 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, 2013 THROUGH DECEMBER 31, 2013

BUDGET HEARING AND ADOPTION DATES:

AVAILABLE TO PUBLIC JULY 9, 2012 PUBLIC HEARING JULY 17, 2012 PLANNED ADOPTION JULY 18, 2012



www.allencountyohauditor.com

# Allen County Auditor Rhonda Eddy-Stienecker

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July 9, 2012

Allen County Commissioners Courthouse Lima, OH 45801

RE: Adoption of the 2013 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 17, 2012, and adopt as your tax budget on July 18, 2012 for the fiscal year January 1, 2013 to December 31, 2013 (FY2013), 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 2011, 2010, 2009, 2008 revenues and expenditures, while the 2012 includes the first 6 months actual transactions and the last six months estimated transactions. 2013 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 9, 2012.

You will need to include a cover page for the necessary resolution that you formally adopt on Friday, July 18, 2012.

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

Sincerely,

Rhanda Eddy Stienedler

Rhonda Eddy-Stienecker Allen County Auditor

# ALLEN COUNTY 2013 BUDGETARY ESTIMATES COUNTY WIDE TAX LEVY RATES

FUND	JURISDICTION	LEVY FULL RATE MILLAGE	2013 ESTIMATED TAX REVENUE	DATE OF LEVY BEG TAX YR	TERM OF LEVY END TAX YR
1001	Allen County Allen County Debt Service	1.65 inside mills 0.75 inside mills	\$3,046,474 \$1,640,450		
2019	Children's Services	.75 outside mills	\$855,103	5/4/2010 <i>2010</i>	5 Years 2014
		.50 outside mills	\$1,726,143	5/3/2011 <i>2011</i>	5 Years 2015
2018	Board of Developmental Disabilities	3.45 outside mills	\$6,176,439	5/7/2002 <i>2002</i>	Continuous <i>Never</i>
4018	ACBDD, Permanent Improvement	.30 outside mills	\$450,080	5/6/2003 <i>2003</i>	Continuous <i>Never</i>
8009	Community Mental Health Recovery	.50 outside mills	\$1,629,620	5/3/2005 <i>2005</i>	10 Years 2014
8850	Johnny Appleseed Metro Park	.75 outside mills	\$1,324,749	5/6/2003 <i>2003</i>	10 Years 2012

# Allen County Valuations for Tax Year 2011 (Payable in 2012)

Agriculture & Residential	1,314,602,790
Commercial & Industrial	441,612,500
Utility Personal	90,132,290
TOTAL VALUATIONS	1,846,347,580

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

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Property Taxes				
Real estate taxes	1,996,431	1,410,569	1,495,549	1,576,479
Personal property taxes	399,745	479,409	464,669	589,861
House trailer tax	8,687	3,884	5,503	5,811
Property Tax Reimbursements	128,539	181,324	91,119	300
Total Property Taxes	2,533,401	2,075,186	2,056,840	2,172,452
Other revenues:				
Charges for Services	139,931	122,701	150,912	99,623
Miscellaneous and reimbursements	111,971	114,103	172,371	164,151
State and federal grants	3,415,860	3,889,155	3,321,652	3,833,231
Total Other Revenues	3,667,762	4,125,960	3,644,935	4,097,005
Total fund revenue	6,201,163	6,201,145	5,701,775	6,269,457
Expenditures:				
Personal Services				
Salaries	2,731,570	2,595,121	2,646,689	2,612,440
Insurance	519,462	541,279	543,495	464,067
Public employees retirement (PERS)	373,072	365,183	371,309	354,394
Medicare	35,499	33,359	34,257	32,961
Unemployment	-	2,976	3,812	-
Total Personal Services	3,659,603	3,537,917	3,599,562	3,463,862
Supplies & Services				
Materials and supplies	117,808	119,381	88,305	118,167
Contract Services	2,217,886	2,128,822	2,564,424	2,971,131
Total Supplies & Services	2,335,694	2,248,203	2,652,729	3,089,298
Capital Outlay				
Renovations	-	-	-	31,006
Equipment	76,371	28,497	6,272	39,326
Total Capital Outlay	76,371	28,497	6,272	70,332
Total expenditures	6,071,668	5,814,616	6,258,563	6,623,492
Excess of revenues less expenditures	129,495	386,529	(556,788)	(354,035)
Beginning fund balance, January 1	2,734,975	2,348,446	2,905,234	3,259,269
Ending fund balance, December 31	2,864,470	2,734,975	2,348,446	2,905,234
Outstanding encumbrances	0	0	(22,503)	0
Unencumbered fund balance, December 31	\$2,864,470	\$2,734,975	\$2,325,943	\$2,905,234

# ALLEN COUNTY, OHIO 2012 & 2013 BUDGET CHILDRENS SERVICES (FUND 2019)

2012	Actual	Estimate	Projected @
Budget	1/1/12-6/30/12	7/1/12-12/31/12	12/31/2012
\$2,864,470	\$2,864,470	\$2,658,116	\$2,864,470
6,575,642	2,786,363	3,024,281	\$5,810,644
6,685,532	2,992,717	3,692,815	\$6,685,532
\$2,754,580	\$2,658,116	\$1,989,581	\$1,989,581
	Budget \$2,864,470 6,575,642 6,685,532	Budget       1/1/12-6/30/12         \$2,864,470       \$2,864,470         6,575,642       2,786,363         6,685,532       2,992,717	Budget       1/1/12-6/30/12       7/1/12-12/31/12         \$2,864,470       \$2,864,470       \$2,658,116         6,575,642       2,786,363       3,024,281         6,685,532       2,992,717       3,692,815

Cash fund balance at June 30, 2012 \$2,658,116

2013	Projected
Fund Balance, January 1, 2013	\$1,989,581
2013 Estimated Revenues	5,520,111
2013 Estimated Expenditures	<u>6,685,532</u>
Projected Bal., December 31, 2013	\$824,161

#### 2013 Budget Notes

Children Services did not submit a 2013 tax budget. At 6/30/12, revenues were 42.4% of budget and expenditures were 48.5% of budget. I reduced the 2013 revenue by 5% to reflect state funding cuts and kept the expenditures the same as the 2012 budget.

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

Brevenues:       Property Taxes       4.059 713       4.073,175       4.345,828       4.322,469         Parsonal property Taxes       1.374 121       1.588 769       1.285,334       1.607,334         Property Taxes       1.374 121       1.588 769       1.285,334       1.607,334         Property Taxes       6.037,899       6.254,137       6.204,554       6.519,432         Other Revenues:       6.037,899       6.254,137       6.204,554       6.519,432         Other Revenues:       725,336       629,370       571,148       571,443       592,464       411,990       377,855         Other receipts       339,491       325,796       417,529       417,529       417,529         Itar Equity State Grant       6.385,294       6,002,296       6,255,717       3,353,311       1,726,155         Expenditures:       Personal Services       7,454,010       14,170,579       14,189,613       11,726,156         Expenditures:       Parsonal Services       7,219,496       7,000,634       1,024,082       8,2794         Public employees and teachers retire (PERS and STRS)       1.086,469       1,034,11       1,045,01       1,024,028       2,0243,26       8,7		2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Feel estate taxes     4.059,713     4.073,773     4.345,828     4.322,469       Personal property taxes     19,335     11,967     16,050     16,334       Property Taxes     6,257,122     577,322     552,234     6,254,137     6,204,554     6,519,432       Other Revenues:     6,037,989     6,254,137     6,204,554     6,519,432       Other Revenues:     766,034     725,336     629,370     571,986       Charges for Services     766,034     725,536     629,370     571,986       Other Revenues:     766,034     725,536     629,370     571,986       Other receipts     339,491     322,795     275,408     255,440       Tax Equity - State Grant     388,058     412,575     412,575     412,575     412,575     412,575     412,575     412,575     412,575     412,676     414,646     414,646     4	Revenues:				
Feel estate taxes     4.059,713     4.073,773     4.345,828     4.322,469       Personal property taxes     19,335     11,967     16,050     16,334       Property Taxes     6,257,122     577,322     552,234     6,254,137     6,204,554     6,519,432       Other Revenues:     6,037,989     6,254,137     6,204,554     6,519,432       Other Revenues:     766,034     725,336     629,370     571,986       Charges for Services     766,034     725,536     629,370     571,986       Other Revenues:     766,034     725,536     629,370     571,986       Other receipts     339,491     322,795     275,408     255,440       Tax Equity - State Grant     388,058     412,575     412,575     412,575     412,575     412,575     412,575     412,575     412,575     412,676     414,646     414,646     4	Property Taxes				
Personal property taxes       1,374,121       1,589,769       1,605       16,050         House trainer tax       19,335       11,967       16,050       16,934         Property Tax Reimbursements       548,820       579,228       577,342       552,834         Other Revenues:       766,034       725,336       6,204,554       6,579,432         Other Revenues:       766,034       725,336       6229,370       571,986         Miscellaneous and reimbursements       547,829       6,204,137       417,529       147,529         Other Revenues:       766,034       725,336       629,370       571,886         Miscellaneous and reimbursements       547,144       332,446       411,990       377,855         Other Revenues:       7,467,314       7,437,875       417,529       147,529         Total fund revenue       14,464,010       14,170,579       14,189,613       11,796,156         Expenditures:       7,467,314       7,437,478       7,219,496       7,030,634         Insurace       1,939,646       1,474,448       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,984,687       32,128,98		4.059.713	4.073.175	4.345.828	4.332.469
House trailer tax'       19.325       11.967       16.050       16.934         Proport/ Tax Reimbursements       59.228       577.342       527.342       527.342       527.342       6.204,564       6.519.432         Other Revenues:       766.037.989       6.254,137       6.204,564       6.519.432         Other Revenues:       766.034       725.336       629.370       571,986         Other receipts       338,491       332,796       275,408       255,440         Tax Equity - State Grant       6.382,024       6.002.89       6.255,177       3.653.814         Total fund revenue       14,464,010       14,170.579       14,189,613       11,796,155         Expenditures:       Parsonal Services       7.467.314       7.434.785       7.219.496       7.030.634         Insurance       19.4667       93.668       90.846       8.734       2.942.854       1.024.082         Other Expenditures       20.292       26.180       22.792       30.235       70.20.634       1.224.982       2.238.54         Other Expenditures       20.292       26.180       22.792       30.235       70.266.482       70.26.64       70.266.84	Personal property taxes				, ,
Property Tax Reimbursements Total Property Taxes       584.820       579.228       577.342       562.634         Other Revenues: Charges for Services       6,037,999       6,254,137       6,204,554       6,519,432         Other Revenues: Charges for Services       766,034       725,336       629,370       571,986         Miscellaneous and reimbursements       547,144       332,446       411,990       377,955         Other recepits       333,491       325,776       275,408       255,440         Tax Equity - State Grant       6,882,022       7,916,442       7,355,059       5,276,724         Total Other Revenues       8,426,022       7,916,442       7,395,059       5,276,724         Total Other Revenues       14,464,010       14,170,579       14,189,613       11,796,156         Expenditures:       Parisonal Services       7,414,785       7,219,496       7,000,634         Insurance       1,833,646       1,874,848       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       10,086,469       10,361,034       10,210,459         Other Expenditures       20,292       26,180       22,792       30,235         Total Personal S					
Total Property Taxes       6,037,989       6,254,137       6,204,554       6,519,432         Other Revenues: Charges for Services Miscellaneous and reimbursements Other receipts       766,034       725,336       629,370       571,986         Other Revenues: Other receipts       339,491       325,776       275,408       2255,440         Tax Equity- State Grant Intergovernmental Total Other Revenues       6,385,294       6,000,289       6,255,717       3,653,814         Total Fund revenue       14,464,010       14,170,579       14,189,613       11,796,156         Expenditures: Personal Services Salaries Insurace Public employees and teachers retire (PERS and STRS) Medicare       7,467,314       7,447,485       7,219,496       7,030,634         Unemployment Other Denefits       2,248,544       13,829,842       28,792       26,180       22,792       30,235         Other Expenditures Supplies and materials       1,335,269       438,734       389,642       484,304         Services       2,116,322       2,099,800       1,761,233       1,393,666         Supplies and materials       1,335,269       438,734       389,642       484,304         Services       2,116,322       2,039,863       1,258,973       1,884,894 <td>Property Tax Reimbursements</td> <td></td> <td></td> <td></td> <td></td>	Property Tax Reimbursements				
Charges for Services       766,034       725,336       629,370       571,985         Miscellaneous and reimbursements       547,144       392,446       411,990       377,955         Other receipts       338,491       325,756       412,575       412,575       417,525         Intergovernmental       6,385,244       6,060,289       6,265,717       3,555,314         Total Other Revenues       8,426,022       7,916,442       7,985,059       5,276,724         Total fund revenue       14,464,010       14,170,579       14,189,613       11,796,156         Expenditures:         Personal Services       7,467,314       7,434,785       7,219,496       7,030,634         Insurance       1,493,646       1,874,844       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       10,983,411       1,045,601       1,024,082         Medicare       94,667       93,688       90,846       87,934         Uher benefits       2,0.292       26,160       10,270,459       10,264,834       1,302,664         Supples and materials       1,352,669       438,734       389,642					
Miscellaneous and reimbursements       547,144       392,446       411,990       377,955         Other receipts       39,441       325,796       275,7408       255,440         Tax Equity - State Grant       388,058       412,575       412,575       417,529         Intergovernmental       6,385,294       6,060,289       6,255,717       3,653,814         Total Other Revenues       48,426,022       7,916,442       7,985,075       5,276,724         Total fund revenue       14,164,010       14,170,579       14,189,613       11,796,155         Expenditures:         Personal Services       7,467,314       7,494,785       7,219,496       7,030,634         Insurance       1,893,646       1,874,848       1,961,356       2,028,84         Public employees and teachers retire (PERS and STRS)       1,086,649       1,083,411       1,045,601       1,024,082         Other metrics       2,248,54       13,128,98       20,943,26       8,793         Other promonal Services       10,356,649       10,361,034       10,210,459         Other metrics       2,246,53       10,22,029       2,618,19         Supplies and materials	Other Revenues:				
Other receipts Tax Equity - State Grant       339,491       325,796       275,408       255,408         Tax Equity - State Grant       389,681       412,575       4112,575       412,	Charges for Services	766,034	725,336	629,370	571,986
Tax Equity - State Grant     388,058     412,575     412,575     412,575       Intergovernmental     6,385,294     6,060,289     6,255,717     3,653,814       Total Other Revenues     14,464,010     14,170,579     14,189,613     11,796,156       Expenditures:     Personal Services     7,467,314     7,434,785     7,219,496     7,030,634       Insurance     1,893,646     1,874,648     1,961,356     2,022,854       Public employees and teachers retire (PERS and STRS)     1,086,469     1,083,411     1,045,601     1,024,082       Other Expenditures     20,292     26,180     22,792     30,235       Total Personal Services     10,564,836     10,564,836     10,24,082     8,720       Other benefits     20,292     26,180     22,792     30,235       Total Personal Services     10,26,042     10,361,034     10,21,04,593       Other Expenditures     3,451,326     48,734     389,642     484,304       Supplies and materials     1,335,269     42,175,973     1,938,666       Equipment     2,345,326     2,539,843     2,155,973     1,938,666       Supplies and materials     1,345,326	Miscellaneous and reimbursements	547,144	392,446	411,990	377,955
Intergovermental Total Other Revenues       6.385.294 8,426,022       6.060,289 7,916,442       6.255,717 7,966,059       3.653,814 5.276,724         Total fund revenue       14,464,010       14,170,579       14,189,613       11,796,156         Expenditures: Personal Services Salaries Insurance       7,467,314       7,434,785       7,219,496       7,030,634         Public employees and teachers retire (PERS and STRS) Medicare       1,086,469       1,083,141       1,045,601       1,024,082         Other Expenditures       2,2792       26,160       22,792       30,235         Total Personal Services       1,335,269       438,734       389,642       484,304         Other Expenditures       2,2792       26,180       22,792       30,235         Other Expenditures       1,335,269       438,734       389,642       484,304         Supplies and materials       1,335,269       438,734       28,998       1,781,233       1,393,666         Equipment       2,216       22,792       2,539,843       2,158,973       1,884,894         Total Other Expenditures       3,451,926       2,539,843       2,158,973       1,884,894         Other Expenditures       44,016,762       13,065,885	Other receipts	339,491	325,796	275,408	255,440
Total Other Revenues       8,426,022       7,916,442       7,985,059       5,276,724         Total fund revenue       14,464,010       14,170,579       14,189,613       11,796,156         Expenditures:       Personal Services       7,467,314       7,434,785       7,219,496       7,030,634         Insurance       1,833,646       1,874,848       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       1,083,646       1,874,848       1,961,356       2,028,854         Unemployment       2,448,54       1,961,356       2,028,854       1,024,082       30,246       87,934         Other Expenditures       2,046,67       93,688       90,846       87,934       10,210,459         Other Expenditures       1,335,269       438,734       389,642       484,304       39,642       484,304         Supplies and materials       1,335,269       438,734       389,642       484,304       39,234       32,258,373       1,884,894         Total Other Expenditures       1,335,269       438,734       389,642       484,304       39,467       33,93,666       1,393,666       1,2123       1,393,666       1,29,39,33	Tax Equity - State Grant	388,058	412,575	412,575	417,529
Total fund revenue       14,464,010       14,170,579       14,189,613       11,796,156         Expenditures:       Personal Services       5alaries       7,467,314       7,434,785       7,219,496       7,030,634         Insurance       1,833,646       1,874,848       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       1,083,046       89,044       87,934         Unemployment       2,446,54       13,128,98       20,943,26       8,793       10,210,459         Other benefits       20,292       26,160       22,792       30,235       10,210,459         Other Expenditures       1,335,269       438,734       389,642       484,304         Services       1,312,828       2,099,890       1,761,233       1,393,666         Equipment       3,451,926       2,539,843       2,158,973       1,884,894         Total Expenditures       3,451,926       2,163,9273       1,884,894         Total Expenditures       14,016,762       13,065,885       12,200,077       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)	Intergovernmental	6,385,294	6,060,289	6,255,717	3,653,814
Expenditures:       Personal Services         Salaries       7,467,314       7,434,785       7,219,496       7,030,634         Insurance       1,893,646       1,874,848       1,961,355       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       1,083,411       1,045,601       1,024,082         Medicare       94,667       93,688       90,446       67,934       68,720         Other benefits       20,929       26,180       22,792       30,235       7         Total Personal Services       10,366,469       1,035,604       10,361,034       10,210,459         Other Expenditures       20,292       26,180       22,792       30,235         Total Personal Services       1,335,269       438,734       389,642       484,304         Services       2,116,328       2,099,880       1,761,233       1,339,666         Equipment       2,219       8,098       6,524       18,48,494         Total Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,663,607       (299,197)	Total Other Revenues	8,426,022	7,916,442	7,985,059	5,276,724
Personal Services         Salaries       7,467,314       7,434,785       7,219,496       7,030,634         Insurance       1,893,646       1,874,848       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       1,083,411       1,045,601       1,024,082         Medicare       94,667       93,688       90,846       87,934         Unemployment       2,448,54       13,128,98       20,943,26       8,720         Other benefits       20,292       26,180       22,792       30,235         Total Personal Services       1,355,269       438,734       389,642       484,304         Services       2,116,328       2,099,890       1,761,233       1,393,666         Equipment       3,451,926       2,539,843       2,156,973       1,884,894         Total Other Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses:       16,387       116,610       14,430       5,845         Advance in       16,387 <t< td=""><td>Total fund revenue</td><td>14,464,010</td><td>14,170,579</td><td>14,189,613</td><td>11,796,156</td></t<>	Total fund revenue	14,464,010	14,170,579	14,189,613	11,796,156
Personal Services         Salaries       7,467,314       7,434,785       7,219,496       7,030,634         Insurance       1,893,646       1,874,848       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       1,083,411       1,045,601       1,024,082         Medicare       94,667       93,688       90,846       87,934         Unemployment       2,448,54       13,128,98       20,943,26       8,720         Other benefits       20,292       26,180       22,792       30,235         Total Personal Services       1,355,269       438,734       389,642       484,304         Services       2,116,328       2,099,890       1,761,233       1,393,666         Equipment       3,451,926       2,539,843       2,156,973       1,884,894         Total Other Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses:       16,387       116,610       14,430       5,845         Advance in       16,387 <t< td=""><td>Expenditures:</td><td></td><td></td><td></td><td></td></t<>	Expenditures:				
Salaries       7,467,314       7,434,785       7,219,496       7,030,634         Insurance       1,893,646       1,874,848       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       1,083,411       1,045,601       1,024,082         Medicare       94,667       93,688       90,846       87,934         Unemployment       2,448,54       13,128,98       20,943,26       8,720         Other benefits       20,292       26,160       22,792       30,235         Total Personal Services       10,564,836       10,526,042       10,361,034       10,210,459         Other benefits       1,335,269       438,734       389,642       484,304         Services       2,116,328       2,099,890       1,761,233       1,393,666         Equipment       329       1,219       8,098       6,924         Total Other Expenditures       3,451,926       2,539,843       2,158,973       1,884,894         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses:       Bond and note proceeds       16,387       116,610	•				
Insurance       1,893,646       1,874,848       1,961,356       2,028,854         Public employees and teachers retire (PERS and STRS)       1,086,469       1,083,411       1,045,601       1,024,082         Medicare       94,667       93,686       90,846       87,934         Unemployment       2,448,54       13,128,98       20,943,26       8,720         Other benefits       20,292       26,180       22,792       30,235         Total Personal Services       10,352,669       438,734       389,642       484,304         Services       2,116,328       2,099,890       1,761,233       1,393,666         Equipment       3,451,926       2,539,843       2,158,973       1,884,894         Total Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses:       Bond and note proceeds       16,387       116,610       14,430       5,845         Advance out       (10,350)       (10,000)       (141,838)       (26,167)       59,558         Excess of revenues over (under) expenditures<	Salaries	7.467.314	7.434.785	7.219.496	7.030.634
Public employees and teachers retire (PERS and STRS)     1,086,469     1,083,411     1,045,601     1,024,082       Medicare     94,667     93,688     90,846     87,934       Unemployment     2,448,54     13,128,98     20,943,26     8,720       Other benefits     20,292     26,180     22,792     30,235       Total Personal Services     10,564,836     10,526,042     10,361,034     10,210,459       Other Expenditures     1,335,269     438,734     389,642     484,304       Supplies and materials     1,335,269     438,734     389,642     484,304       Services     2,116,328     2,099,890     1,761,233     1,393,666       Equipment     3,451,926     2,539,843     2,158,973     1,884,894       Total Expenditures     14,016,762     13,065,885     12,520,007     12,095,353       Excess of revenues less expenditures     447,248     1,104,694     1,669,607     (299,197)       Other financing uses:     Bond and note proceeds     16,387     116,610     14,430     5,845       Advance in     4,232     4,623     129,389     129,645     5,845       Advance o	Insurance				, ,
Medicare       94,667       93,688       90,846       87,934         Unemployment       2,448,54       13,128,98       20,943,26       8,720         Other benefits       20,292       26,180       22,792       30,235         Total Personal Services       10,564,836       10,526,042       10,361,034       10,210,459         Other Expenditures       2,116,328       2,099,890       1,761,233       1,333,666         Equipment       2,259       438,734       389,642       484,304         Services       2,116,328       2,099,890       1,71,233       1,333,666         Equipment       3,451,926       2,539,843       2,158,973       1,848,894         Total Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (29,197)         Other financing uses:       Bond and note proceeds       16,387       116,610       14,430       5,845         Advance in       4,232       4,623       129,389       129,645       (10,350)       (10,000)       (141,838)       (26,167)         Advance out					
Unemployment Other benefits       2,448.54       13,128.98       20,943.26       8,720         Other benefits       20,292       26,180       22,792       30,235         Total Personal Services       10,564,836       10,526,042       10,361,034       10,210,459         Other Expenditures       10,356,042       10,361,034       10,210,459       10,210,459         Other Expenditures       1,335,269       438,734       389,642       484,304         Services       2,116,328       2,099,890       1,761,233       1,393,666         Equipment       329       1,219       8,098       6,924         Total Other Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses:       Bond and note proceeds       16,387       116,610       14,430       5,845         Advance out       16,387       116,610       14,433       (26,167)       14,933       (26,167)         Movance out       10,350       (10,000)       (141,838)       (26,167)       159,568         Exces					
Other benefits Total Personal Services       20,292       26,180       22,792       30,235         Other Expenditures       10,564,836       10,526,042       10,361,034       10,210,459         Other Expenditures       1,335,269       438,734       389,642       484,304         Services       2,099,890       1,761,233       1,393,666         Equipment Total Other Expenditures       3,451,926       2,539,843       2,158,973       1,884,894         Total Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses: Bond and note proceeds Transfer in       4,232       4,623       129,389       129,645         Transfer out       (10,350)       (10,000)       (141,838)       (26,167)         Advance in       435,406       1,149,927       1,597,697       (239,639)         Excess of revenues over (under) expenditures       435,406       1,149,927       1,597,697       (239,639)         Beginning fund balance, January 1       9,768,206       8,618,279       7,202,522       7,200,2522         Ending fund bal		,		,	
Total Personal Services     10,564,836     10,526,042     10,361,034     10,210,459       Other Expenditures     Supplies and materials     1,335,269     438,734     389,642     484,304       Services     2,116,328     2,099,890     1,761,233     1,393,666       Equipment     329     1,219     8,098     6,924       Total Other Expenditures     3,451,926     2,539,843     2,158,973     1,884,894       Total Expenditures     14,016,762     13,065,885     12,520,007     12,095,353       Excess of revenues less expenditures     447,248     1,104,694     1,669,607     (299,197)       Other financing uses:     Bond and note proceeds     16,387     116,610     14,430     5,845       Advance out     16,387     116,610     14,430     5,845     10,200,000     (141,838)     (26,167)       Advance out     10,350,100,000     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,200,582     7,260,222       Ending fun			,		,
Supplies and materials     1,335,269     438,734     389,642     484,304       Services     2,116,328     2,099,890     1,761,233     1,393,666       Equipment     329     1,219     8,098     6,924       Total Other Expenditures     3,451,926     2,539,843     2,158,973     1,884,894       Total Expenditures       Total Expenditures       Total Expenditures       Monotone financing uses:       Bond and note proceeds     1,016,762     13,065,885     12,520,007     12,095,353       Other financing uses:       Bond and note proceeds     447,248     1,104,694     1,669,607     (299,197)       Other financing uses:       Bond and note proceeds     16,387     116,610     14,430     5,845       Advance in     4,232     4,623     129,389     129,645       Total other financing uses     (10,350)     (10,000)     (141,838)     (26,167)       Advance out     10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Supplies and materials     1,335,269     438,734     389,642     484,304       Services     2,116,328     2,099,890     1,761,233     1,393,666       Equipment     329     1,219     8,098     6,924       Total Other Expenditures     3,451,926     2,539,843     2,158,973     1,884,894       Total Expenditures       Total Expenditures       Total Expenditures       Monotone financing uses:       Bond and note proceeds     1,016,762     13,065,885     12,520,007     12,095,353       Other financing uses:       Bond and note proceeds     447,248     1,104,694     1,669,607     (299,197)       Other financing uses:       Bond and note proceeds     16,387     116,610     14,430     5,845       Advance in     4,232     4,623     129,389     129,645       Total other financing uses     (10,350)     (10,000)     (141,838)     (26,167)       Advance out     10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558 <td< td=""><td>Other Expenditures</td><td></td><td></td><td></td><td></td></td<>	Other Expenditures				
Services     2,116,328     2,099,890     1,761,233     1,393,666       Equipment     3,29     1,219     8,098     6,924       Total Other Expenditures     3,451,926     2,539,843     2,158,973     1,884,894       Total Expenditures       14,016,762     13,065,885     12,520,007     12,095,353       Excess of revenues less expenditures     447,248     1,104,694     1,669,607     (299,197)       Other financing uses:     Bond and note proceeds     16,387     116,610     14,430     5,845       Advance in     4,232     4,623     129,389     129,645     110,350)     (10,350)     (11,438)     (26,167)       Advance out     (10,350)     (10,000)     (141,838)     (26,167)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     0,023,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     0     9,768,206     8,618,279     7,020,583     7,020,583		1 335 269	438 734	389 642	484 304
Equipment Total Other Expenditures       329       1,219       8,098       6,924         Total Other Expenditures       3,451,926       2,539,843       2,158,973       1,884,894         Total Expenditures       14,016,762       13,065,885       12,520,007       12,095,353         Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses: Bond and note proceeds Transfer in Transfer out Advance in Advance out       4,232       4,623       129,389       129,645         Transfer out Advance out       (22,112)       (66,000)       (73,890)       (49,765)         Advance out       (10,350)       (10,000)       (141,838)       (26,167)         Total other financing uses       (11,842)       45,233       (71,909)       59,558         Excess of revenues over (under) expenditures       435,406       1,149,927       1,597,697       (239,639)         Beginning fund balance, January 1       9,768,206       8,618,279       7,020,582       7,260,222         Ending fund balance, December 31       00,203,612       9,768,206       8,618,279       7,020,583         Outstanding encumbrances       10,203,612       9,768,206       8	••		,		
Total Other Expenditures     3,451,926     2,539,843     2,158,973     1,884,894       Total Expenditures     14,016,762     13,065,885     12,520,007     12,095,353       Excess of revenues less expenditures     447,248     1,104,694     1,669,607     (299,197)       Other financing uses:     4,232     4,623     129,389     129,645       Transfer in     4,232     4,623     129,389     129,645       Transfer out     (22,112)     (66,000)     (73,890)     (49,765)       Advance in     4,430     5,845     116,610     14,430     5,845       Advance out     (10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     00,203,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     9,768,206     8,618,279     7,020,583     7,020,583 <td></td> <td></td> <td></td> <td></td> <td></td>					
Excess of revenues less expenditures       447,248       1,104,694       1,669,607       (299,197)         Other financing uses:       Bond and note proceeds       4,232       4,623       129,389       129,645         Transfer in       4,232       4,623       129,389       129,645         Transfer out       (22,112)       (66,000)       (73,890)       (49,765)         Advance in       16,387       116,610       14,430       5,845         Advance out       (10,350)       (10,000)       (141,838)       (26,167)         Total other financing uses       (11,842)       45,233       (71,909)       59,558         Excess of revenues over (under) expenditures       435,406       1,149,927       1,597,697       (239,639)         Beginning fund balance, January 1       9,768,206       8,618,279       7,020,582       7,260,222         Ending fund balance, December 31       10,203,612       9,768,206       8,618,279       7,020,583         Outstanding encumbrances       10,203,612       9,768,206       8,618,279       7,020,583			,		
Other financing uses:       Bond and note proceeds       Transfer in     4,232     4,623     129,389     129,645       Transfer out     (22,112)     (66,000)     (73,890)     (49,765)       Advance in     16,387     116,610     14,430     5,845       Advance out     (10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     10,203,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     12     10,203,612     9,768,206     8,618,279     7,020,583	Total Expenditures	14,016,762	13,065,885	12,520,007	12,095,353
Bond and note proceeds       Transfer in     4,232     4,623     129,389     129,645       Transfer out     (22,112)     (66,000)     (73,890)     (49,765)       Advance in     16,387     116,610     14,430     5,845       Advance out     (10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     10,203,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     1     10,203,612     9,768,206     8,618,279     7,020,583	Excess of revenues less expenditures	447,248	1,104,694	1,669,607	(299,197)
Bond and note proceeds       Transfer in     4,232     4,623     129,389     129,645       Transfer out     (22,112)     (66,000)     (73,890)     (49,765)       Advance in     16,387     116,610     14,430     5,845       Advance out     (10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     10,203,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     1     10,203,612     9,768,206     8,618,279     7,020,583	Other financing uses:				
Transfer in     4,232     4,623     129,389     129,645       Transfer out     (22,112)     (66,000)     (73,890)     (49,765)       Advance in     16,387     116,610     14,430     5,845       Advance out     (10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     10,203,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     10,203,612     9,768,206     8,618,279     7,020,583					
Transfer out Advance in Advance out     (22,112)     (66,000)     (73,890)     (49,765)       Advance out     16,387     116,610     14,430     5,845       Total other financing uses     (10,350)     (10,000)     (141,838)     (26,167)       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1 Ending fund balance, December 31     9,768,206     8,618,279     7,020,582     7,260,222       Outstanding encumbrances     10,203,612     9,768,206     8,618,279     7,020,583     7,020,583	Transfer in	4,232	4,623	129,389	129,645
Advance in     16,387     116,610     14,430     5,845       Advance out     (10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     10,203,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     -     -     -     -     -	Transfer out				
Advance out     (10,350)     (10,000)     (141,838)     (26,167)       Total other financing uses     (11,842)     45,233     (71,909)     59,558       Excess of revenues over (under) expenditures     435,406     1,149,927     1,597,697     (239,639)       Beginning fund balance, January 1     9,768,206     8,618,279     7,020,582     7,260,222       Ending fund balance, December 31     10,203,612     9,768,206     8,618,279     7,020,583       Outstanding encumbrances     -     -     -     -     -	Advance in				
Total other financing uses       (11,842)       45,233       (71,909)       59,558         Excess of revenues over (under) expenditures       435,406       1,149,927       1,597,697       (239,639)         Beginning fund balance, January 1       9,768,206       8,618,279       7,020,582       7,260,222         Ending fund balance, December 31       10,203,612       9,768,206       8,618,279       7,020,583	Advance out				
Beginning fund balance, January 1       9,768,206       8,618,279       7,020,582       7,260,222         Ending fund balance, December 31       10,203,612       9,768,206       8,618,279       7,020,583         Outstanding encumbrances       -       -       -       -       -					
Ending fund balance, December 31       10,203,612       9,768,206       8,618,279       7,020,583         Outstanding encumbrances       - <t< td=""><td>Excess of revenues over (under) expenditures</td><td>435,406</td><td>1,149,927</td><td>1,597,697</td><td>(239,639)</td></t<>	Excess of revenues over (under) expenditures	435,406	1,149,927	1,597,697	(239,639)
Ending fund balance, December 31       10,203,612       9,768,206       8,618,279       7,020,583         Outstanding encumbrances       - <t< td=""><td>Beginning fund balance, January 1</td><td>9,768.206</td><td>8.618.279</td><td>7,020.582</td><td>7,260.222</td></t<>	Beginning fund balance, January 1	9,768.206	8.618.279	7,020.582	7,260.222
	Ending fund balance, December 31				
		\$10,203,612	\$9,768,206	\$8,618,279	\$7,020,583

# ALLEN COUNTY, OHIO 2012 & 2013 BUDGET ACBDD (FUND 2018)

Operating Revenue and Expenses with Reserves & Liabilites							
	2012 Actual Estimate Projected						
2012	Budget	1/1/12-6/30/12	7/1/12-12/31/12	12/31/2012			
Fund Balance, January 1, 2012	\$10,203,612	\$10,203,612	\$9,746,694	\$10,203,612			
2012 Revenues	13,907,494	6,765,849	7,141,645	\$13,907,494			
2012 Expenditures	15,014,389	7,222,766	7,663,931	\$14,886,697			
2012 Reserve Fund	6,945,582		6,945,582	\$6,945,582			
2012 Vacation/Severance Liabilities	500,000		500,000	\$500,000			
Projected Bal., December 31, 2012	\$1,651,135	\$9,746,694	\$1,778,827	\$1,778,827			

Cash fund balance at June 30, 2012

\$9,746,694

#### 12/31/12 Estimated Balance with Reserves & Liabilites \$9,224,409

2013 Projected		
Fund Balance, January 1, 2013		\$9,224,409
2013 Estimated Revenues		13,584,162
2013 Budget Notes		10,004,102
Administration - DD	1,274,393	
Plant Maintenace - DD	704,677	
	,	
Total Children's Services	2,343,607	
Total Adult Services	5,942,037	
Transportation	2,200,520	
Cafeteria	147,545	
Community Support Services	2,387,020	
Help Me Grow Project	531,033	
2013 Estimated Expenditures		15,530,832
2013 Reserve Fund		6,945,582.00
2013 Vacation/Severance Liabilites		500,000.00
Projected Bal., December 31, 2013		\$7,277,739

# 2013 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)

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Property Taxes				
Real estate taxes	\$353,331	\$354,739	\$378,218	\$376,921
Personal property taxes	120,432	138,241	108,673	139,773
House trailer tax	1,682	1,041	1,396	1,473
Property Tax Reimbursements	51,261	50,368	50,204	48,925
Total Property Taxes	526,705	544,389	538,491	567,092
Other revenues:				
Other receipts	18,940	15,731	22,782	14,067
Federal grants	-	-	-	-
Total other revenues	18,940	15,731	22,782	14,067
Total Fund Revenue	545,646	560,119	561,273	581,160
Expenditures:				
Services	11,245	1,835	557	4,656
Equipment	511,193	236,187	404,120	406,628
Total expenditures	522,438	238,023	404,676	411,284
Excess of revenues less expenditures	23,208	322,097	156,597	169,876
Beginning fund balance, January 1	2,607,163	2,285,067	2,128,472	1,958,596
Ending fund balance, December 31	2,630,371	2,607,164	2,285,069	2,128,472
Outstanding encumbrances			(2,703)	(190,988)
Unencumbered fund balance, December 31	2,630,371	2,607,164	2,282,366	1,937,484

# ALLEN COUNTY, OHIO 2012 & 2013 BUDGET ACBDD PI (FUND 4018)

2012	2012 Budget	Actual 1/1/12-6/30/12	Estimate 7/1/12-12/31/12	Projected @ 12/31/2012
Fund Balance, January 1, 2012	\$2,630,371	\$2,630,371	\$2,679,991	\$2,630,371
2012 Revenues	516,050	279,995	236,055	\$516,050
2012 Expenditures	2,314,120	230,375	2,083,745	\$2,314,120
Projected Bal., December 31, 2012	\$832,301	\$2,679,991	\$832,301	\$832,301

#### Cash fund balance at June 30, 2012

\$2,679,991

2013	Projected
Fund Balance, January 1, 2013	\$832,301
2013 Estimated Revenues	539,542
2013 Estimated Expenditures	676,250
Projected Bal., December 31, 2013	\$695,593

#### 2013 Budget Notes

Estimates provided by Allen County Board of Developmental Disabilities

# ALLEN COUNTY, OHIO STATEMENT OF CASH RECEIPTS & DISBURSEMENTS COMMUNITY MENTAL HEALTH FUND (FUND 8009)

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
				//0//2
Revenues:				
Property Taxes				
Real estate taxes	\$1,271,913	\$1,220,681	\$1,206,299	\$1,204,577
Personal property taxes	227,783	272,001	265,949	317,081
House trailer tax	4,184	3,227	3,880	4,221
Property Tax Reimbursements	125,644	170,430	168,982	178,850
Total Property Taxes	1,629,524	1,666,339	1,645,110	1,704,729
Other revenues:				
Charges for Services	-	8,959	-	-
Sundry Revenue	299,787	249,481	266,170	213,415
State Grants	3,404,686	3,848,909	4,099,369	5,211,627
Federal Grants	4,190,778	4,086,881	3,619,615	3,244,063
Total Other Revenues	7,895,251	8,194,230	7,985,155	8,669,106
Total Fund Revenue	9,524,775	9,860,570	9,630,264	10,373,834
Expandituraa				
Expenditures: Personal Services				
Salaries	358,190	327,868	337,440	341,897
Insurance	67,948	83,675	75,227	79,112
Public employees retirement (PERS)	68,107	82,138	81,228	81,628
Medicare	5,125	4,743	4,878	4,947
Unemployment	5,125	4,740	4,070	4,947
Total Personal Services	499,370	498,424	498,773	507,585
Other Expenditures				
Materials and supplies	107,477	117,086	130,964	135,328
Services	8,807,369	13,446	11,668	15,512
Equipment	1,115	900	10,829	9,316
Grants to other agencies	1,110	8,402,902	9,705,292	9,981,018
Total Other Expenditures	8,915,962	8,534,333	9,858,753	10,141,175
Total Expenditures	9,415,332	9,032,757	10,357,526	10,648,759
rotal Experiatures	9,410,002	9,032,737	10,337,320	10,040,739
Excess of Revenues over (under) Expenditures	109,443	827,812	(727,262)	(274,925)
Beginning fund balance, January 1	4,761,200	3,933,388	4,660,650	4,935,575
Ending fund balance, December 31	4,870,643	4,761,200	3,933,388	4,660,650
Outstanding encumbrances	4,870,043	4,701,200	3,933,300 0	-,000,000 Λ
Unencumbered fund balance, December 31	\$4,870,643	\$4,761,200	\$3,933,388	\$4,660,650

# ALLEN COUNTY, OHIO 2012 & 2013 BUDGET MENTAL HEALTH (FUND 8009)

	2012	Actual	Estimate	Projected @
2012	Budget	1/1/12-6/30/12	7/1/12-12/31/12	12/31/2012
Fund Balance, January 1, 2012	\$4,870,643	\$4,870,643	\$5,217,186	\$4,870,643
2012 Revenues	9,449,209	5,387,039	2,448,585	\$7,835,624
2012 Expenditures	8,056,167	5,040,497	3,015,670	\$8,056,167
Projected Bal., December 31, 2012	\$6,263,685	\$5,217,186	\$4,650,100	\$4,650,100

# Cash fund balance at June 30, 2012

\$5,217,186

2013	Projected	
Fund Balance, January 1, 2013	\$4,650,100	
2013 Estimated Revenues	5,664,237	
2013 Estimated Expenditures	6,664,237	
Projected Bal., December 31, 2013	\$3,650,100	

#### 2013 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)

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
REVENUE				
Property Taxes				
Real estate taxes	1,069,044	1,005,999	1,074,455	1,060,073
Personal property taxes	236,584	350,171	278,174	352,792
House trailer tax	4,583	2,980	3,882	4,075
Property Tax Reimbursements				9,809
Total Property Taxes	1,310,210	1,359,150	1,356,511	1,426,750
State Reimbursements				
Local government fund	111,153	138,380	110,299	131,130
State Grants				2,240
Total State Reimbursements	111,153	138,380	110,299	133,370
Other revenues:				
Lauer Hist Farm		-	90,033	50,000
Payment in Lieu of Taxes	28,783	146,035	17,591	14,665
Gifts & Donations	3,425	5,171	201,830	129,870
Interest	3,424	2,922	7,814	47,086
Charges for Services & Fines & Sundry	128,093	117,255	134,292	193,877
Total Other Revenues	163,725	271,383	451,560	435,499
Total Fund Revenue	1,585,088	1,768,914	1,918,370	1,995,619
EXPENDITURE Personal Services				
Salaries	612,155	604,274	579,417	603,747
Insurance	188,814	198,944	200,610	202,888
Public employees retirement (PERS)	88,772	87,319	86,104	88,116
Medicare	7,434	7,377	6,305	6,738
Unemployment		4,770	3,498	148
Total Personal Services	897,176	902,684	875,934	901,638
Material & Supplies				
Materials and supplies	180,225	189,314	159,382	172,965
Services	107,126	127,498	83,673	127,936
Total Material & Supplies	287,351	316,811	243,055	300,902
Capital Outlay				
Land	-	-	-	-
New Buildings	39,467	350,717	54,365	254,257
Equipment	30,000	12,334	10,599	5,155
Vehicles	44,548	17,575	19,880	21,804
Lauer Hist Farm	27,249	22,361	1,004	31,844
Riverwalk Extension	141,265	198,677	464,654	181,693
Total Capital Outlay	141,205	601,664	550,502	494,753
Total Expenditures	1,325,792	1,821,159	1,669,490	1,697,292
Excess of revenues over (under) expenditures	259,296	(52,245)	248,880	298,326
Beginning fund balance, January 1	1,972,628	2,024,873	1,775,993	1,477,666
Ending fund balance, December 31	2,231,924	1,972,628	2,024,873	1,775,992
Outstanding encumbrances	(5,144)	(29,446)	(413,043)	(331,820)
Unencumbered fund balance, December 31	\$2,226,781	\$1,943,182	\$1,611,830	\$1,444,172
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# ALLEN COUNTY, OHIO 2012 & 2013 BUDGET PARK DISTRICT (FUND 8850)

2012	2012 Budget	Actual 1/1/12-6/30/12	Estimate 7/1/12-12/31/12	Projected @ 12/31/2012
Fund Balance, January 1, 2012	\$2,231,923	\$2,231,923	\$2,330,555	\$2,231,923
2012 Revenues	1,555,950	704,995	795,480	\$1,500,475
2012 Expenditures	3,782,370	606,364	683,240	\$1,289,604
Projected Bal., December 31, 2012	\$5,504	\$2,330,555	\$2,442,795	\$2,442,795

#### Cash fund balance at June 30, 2012

\$2,330,555

2013	Projected	
Fund Balance, January 1, 2013	\$2,442,795	
2013 Estimated Revenues	1,500,475	
2013 Estimated Expenditures	<u>3,625,475</u>	
Projected Bal., December 31, 2013	\$317,795	

#### 2013 Budget Notes

Estimates provided by Johnny Appleseed Metropolitan Park District

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

	2011 ACTUAL	2010 ACTUAL	2009 ACTUAL	2008 ACTUAL
Revenues:				
Taxes & Payments from the State				
County sales tax	13,742,576	13,517,537	12,520,529	13,351,086
Real estate taxes Personal property taxes	2,527,203 21,391	2,546,129 54,083	2,483,696 15,412	2,533,463 348,502
Personal property taxes Personal property taxes Reimbursement	176,603	580,425	601,669	431,501
House trailer tax	11,228	6,923	9,190	7,675
Property Tax Reimbursements from the State	366,925	353,326	346,442	340,068
Property transfer tax and conveyance fees	391,730	373,047	372,633	457,936
Local Government	1,593,864	1,631,766	1,626,638	1,873,034
Total Taxes & Payments from the State	18,831,521	19,063,235	17,976,210	19,343,264
Other revenues:				
Fines & Forfeitures	148,526	183,377	180,919	201,924
Charges for Services	3,122,195	3,220,612	3,267,887	3,181,077
Licenses	7,723	5,807	6,632	7,094
Interest	546,955	842,650	1,381,379	2,268,559
Rent of county buildings Miscellaneous and reimbursements	704,979 546,901	774,255 460,204	826,507 382,813	742,914 314,372
Total Other Revenues	5,077,280	5,486,905	6,046,137	6,715,941
Total General Fund Revenue	23,908,800	24,550,139	24,022,347	26,059,204
Expenditures:				
Personal Services	10,110,000		10, 100, 050	40.000 770
Salaries	12,449,323	12,289,884	12,423,958	13,660,770
Insurance Public employees retirement (PERS)	2,397,281 1,845,382	2,514,641 1,824,792	2,547,177 1,836,643	2,758,696 2,026,839
Medicare	155,309	151,034	150,431	166,785
Unemployment	14,007	18,259	46,707	3,419
Total Personal Services	16,861,302	16,798,609	17,004,917	18,616,510
Services				
Services	1,954,117	1,887,217	1,833,250	2,375,389
Utilites	960,514	925,401	1,088,154	1,366,225
Grants	618,729	579,550	459,006	975,573
Indigent Defense	635,931	791,967	832,596	788,799
Insurance	694,531	733,344	763,311	704,653
Total Services	4,863,822	4,917,480	4,976,318	6,210,639
Other Expenditures	4 9 4 9 9 7 4	4 9 4 4 9 5 9	1 000 700	
Materials and supplies	1,310,974	1,244,052	1,209,726	1,440,214
Equipment Other miscellaneous	60,942	89,109	40,918	149,255
Total Other Expenditures	<u> </u>	94,239 <i>1,427,399</i>	<u> </u>	96,579 1,686,048
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Total General Fund Expenditures	23,112,075	23,143,488	23,265,756	26,513,197
Excess of Revenues over (under) Expenditures	796,726	1,406,651	756,591	(453,993)
Other financing sources (uses):				
Sale of fixed assets	14,858	21	117,810	238,818
Other financing uses		236,471	356,593	608,636
Transfer in	100,000	250,000	414,359	-
Transfer out	(1,252,643)	(1,207,762)	(779,182)	(1,149,482)
Advance in	16,876	29,754 (101,540)	77,552	83,199
Advance out Total other financing sources (uses)	(176,166) (1,297,074)	(793,055)	187,132	(215,300) (434,129)
		· · · · · ·		· · · ·
Excess of Revenues over/(under) Expenditures	(500,349)	613,596	943,723	(888,122)
Beginning fund balance, January 1	4,114,707	3,501,111	2,557,388	3,445,509
Ending fund balance, December 31	3,614,358	4,114,707	3,501,111	2,557,387
Outstanding encumbrances Unencumbered fund balance, December 31	(190,743) <b>\$3,423,615</b>	(116,006) <b>\$3,998,702</b>	(106,491) <b>\$3,394,620</b>	(126,620) <b>\$2,430,767</b>
Shenoumbereu iunu balance, December 31	φ3, <del>4</del> 23,013	ψ0,990,702	ψ0,037,020	ψ2,700,707

# ALLEN COUNTY, OHIO 2012 & 2013 BUDGET GENERAL FUND (FUND 1001)

	2012	Actual	Estimate	Projected @
2012	Budget	1/1/12-6/30/12	7/1/12-12/31/12	12/31/2012
Fund Balance, January 1, 2012	\$3,614,358	\$3,614,358	\$3,605,402	\$3,614,358
2012 Revenues	23,245,082	12,558,729	10,979,353	\$23,538,082
2012 Expenditures	24,743,065	12,567,686	12,175,379	\$24,743,065
Projected Bal., December 31, 2012	\$2,116,376	\$3,605,402	\$2,409,375	\$2,409,375

Cash fund balance at June 30, 2012	\$3,605,402
Cash Balance of Reserve Fund at 6/30/12	\$1,266,980
Cash Balance of Capital Fund at 6/30/12	\$309,291

2013	Projected	
Fund Balance, January 1, 2013	\$2,409,375	
2013 Estimated Revenues	22,795,526	
2013 Estimated Expenditures	24,774,477	
Projected Bal., December 31, 2013	\$430,424	

2013 Budget Notes

#### 2012 Budget Notes

Revenue Estimates provided by Rhonda Eddy-Stienecker, Auditor Changes in revenue: elimination of Local Government Funds & increase in sales tax Casino revenues was not included at the time of this printing.

*Expenses Estimates provided by Becky Saine, County Administrator* All expenses should stay the same as 2012 + 3% increase in utilites.

#### General Obligation Debt

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Principal & Interest Due in 2012	\$ 2,053,707.44
Principal & Interest Due in 2013	\$ 2,035,970.10