

# 2018 Tax Budget

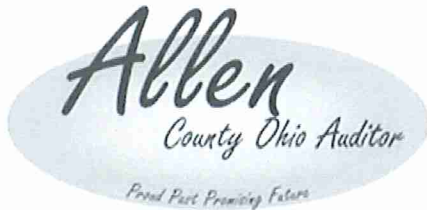


AVAILABLE FOR PUBLIC REVIEW: JULY 3, 2017

PUBLIC HEARING: JULY 13, 2017

PLANNED ADOPTION: JULY 13, 2017

*Issued by:*  
*Rhonda D. Stienecker*  
*Allen County Auditor*



[www.allencountyohauditor.com](http://www.allencountyohauditor.com)

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July 3, 2017

Allen County Commissioners  
Courthouse  
Lima, OH 45801

RE: Adoption of the 2018 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 13, 2017, and adopt as your tax budget on July 13, 2017 for the fiscal year January 1, 2018 to December 31, 2018 (FY2018), 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 2016, 2015, 2014, 2013, 2012, and 2011 revenues and expenditures, while the 2017 includes the first 6 months actual transactions and the last six months estimated transactions. The 2018 report includes the revenues and expenditures that are estimated based upon information received from the departments. Ending fund balances will be estimated based upon the estimated revenues and expenditures.

The preliminary budget is required to be available for public inspection in the office of the chief fiscal officer ten days before the adoption of the budget. It is available for inspection in my office starting July 3, 2017.

You will need to include a cover page for the necessary resolution that you formally adopt on Thursday, July 13, 2017.

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

Sincerely,

Rhonda Eddy-Stienecker  
Allen County Auditor

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

	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	1,977,303	2,074,516	2,072,997	2,044,694	1,862,558	1,996,431
Personal property taxes	350,646	273,498	299,709	299,613	341,382	399,745
House trailer tax	4,841	6,459	5,808	5,905	6,280	8,687
Property Tax Reimbursements	125,623	129,483	130,578	131,015	261,401	128,539
<i>Total Property Taxes</i>	<u>2,458,413</u>	<u>2,483,957</u>	<u>2,509,091</u>	<u>2,481,226</u>	<u>2,471,622</u>	<u>2,533,401</u>
Other revenues:						
Charges for Services	188,325	138,671	110,673	98,960	111,837	139,931
Miscellaneous and reimbursements	235,789.68	649,994	228,477	318,656	276,753	111,971
State and federal grants	3,691,065	3,314,977	3,321,849	2,747,751	2,973,436	3,415,860
<i>Total Other Revenues</i>	<u>4,115,180</u>	<u>4,103,642</u>	<u>3,660,999</u>	<u>3,165,367</u>	<u>3,362,026</u>	<u>3,667,762</u>
<b>Total fund revenue</b>	<u><b>6,573,593</b></u>	<u><b>6,587,599</b></u>	<u><b>6,170,090</b></u>	<u><b>5,646,593</b></u>	<u><b>5,833,648</b></u>	<u><b>6,201,163</b></u>
<b>Expenditures:</b>						
Personal Services						
Salaries	2,744,681	2,836,958	2,777,976	2,839,673	2,634,180	2,731,570
Insurance	481,736	426,080	477,573	498,722	469,202	519,462
Public employees retirement (PERS)	376,811	426,014	384,549	398,362	371,523	373,072
Medicare	37,928	39,396	38,509	39,259	36,004	35,499
Unemployment		-	10,280	-	-	-
<i>Total Personal Services</i>	<u>3,641,156</u>	<u>3,728,447</u>	<u>3,688,888</u>	<u>3,776,016</u>	<u>3,510,909</u>	<u>3,659,603</u>
Supplies & Services						
Materials and supplies	91,504	129,383	130,253	83,912	111,208	117,808
Contract Services	3,892,500	2,977,653	2,145,864	1,985,267	2,086,276	2,217,886
<i>Total Supplies &amp; Services</i>	<u>3,984,005</u>	<u>3,107,036</u>	<u>2,276,117</u>	<u>2,069,179</u>	<u>2,197,485</u>	<u>2,335,694</u>
Capital Outlay						
Renovations						-
Equipment	7,623	9,294	28,332	3,242	36,647	76,371
<i>Total Capital Outlay</i>	<u>7,623</u>	<u>9,294</u>	<u>28,332</u>	<u>3,242</u>	<u>36,647</u>	<u>76,371</u>
<b>Total expenditures</b>	<u><b>7,632,783</b></u>	<u><b>6,844,777</b></u>	<u><b>5,993,337</b></u>	<u><b>5,848,437</b></u>	<u><b>5,745,041</b></u>	<u><b>6,071,668</b></u>
<b>Excess of revenues less expenditures</b>	(1,059,190)	(257,178)	176,753	(201,843)	88,607	129,495
Beginning fund balance, 1/1	2,670,809	2,927,987	2,751,234	2,953,077	2,864,470	2,734,975
Ending fund balance, 12/31	1,611,619	2,670,809	2,927,987	2,751,234	2,953,077	2,864,470
Outstanding encumbrances	0	0	(105,000)	0	0	0
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$1,611,619</b></u>	<u><b>\$2,670,809</b></u>	<u><b>\$2,822,987</b></u>	<u><b>\$2,751,234</b></u>	<u><b>\$2,953,077</b></u>	<u><b>\$2,864,470</b></u>

**ALLEN COUNTY, OHIO  
2017 & 2018 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

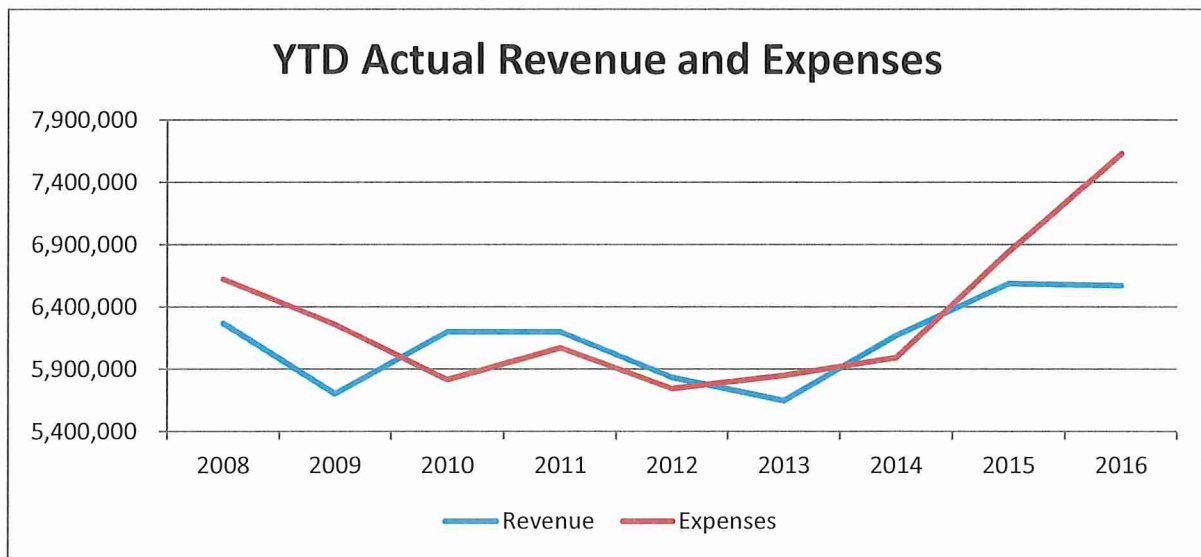
<b>2017</b>	<i>2017 Budget</i>	<i>Actual 1/1/17-6/30/17</i>	<i>Estimate 7/1/17-12/31/17</i>	<i>Projected @ 12/31/2017</i>
Fund Balance, January 1, 2017	\$1,611,620	\$1,611,620	\$1,591,882	\$1,611,620
2017 Revenues	7,283,533	3,318,333	3,965,200	\$7,283,533
2017 Expenditures	7,347,561	3,338,071	4,009,490	\$7,347,561
Projected Bal., December 31, 2017	<u>\$1,547,592</u>	<u>\$1,591,882</u>	<u>\$1,547,592</u>	<u>\$1,547,592</u>

**Cash fund balance at 6/30/17** **\$1,591,882**

<b>2018</b>	<i>Projected</i>
Fund Balance, January 1, 2018	\$1,547,592
2018 Estimated Revenues	7,283,533
2018 Estimated Expenditures	7,347,561
Projected Bal., December 31, 2018	<u>\$1,483,564</u>

**2018 Budget Notes**

*No estimates submitted by Children Services  
Used 2017 actual and budget for 2018 estimates*



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

	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	4,607,112	4,274,132	4,216,532	4,177,050	4,082,662	4,059,713
Personal property taxes	834,033	1,122,332	1,180,726	1,121,060	1,231,224	1,374,121
House trailer tax	11,394	13,264	13,624	13,943	14,689	19,335
Property Tax Reimbursements	573,405	594,347	595,696	593,867	588,345	584,820
<i>Total Property Taxes</i>	<u>6,025,945</u>	<u>6,004,074</u>	<u>6,006,577</u>	<u>5,905,921</u>	<u>5,916,921</u>	<u>6,037,989</u>
Other Revenues:						
Charges for Services	397,789	631,631	608,320	916,820	861,074	766,034
Miscellaneous and reimbursements	864,095	1,095,392	1,104,758	1,076,663	893,386	547,144
Other receipts	288,590	210,954	261,340	234,337	239,040	339,491
Tax Equity - State Grant	273,148	269,958	285,109	309,281	339,327	388,058
Intergovernmental	4,606,737	5,981,298	5,509,870	5,769,983	5,476,992	6,385,294
<i>Total Other Revenues</i>	<u>6,430,359</u>	<u>8,189,233</u>	<u>7,769,397</u>	<u>8,307,083</u>	<u>7,809,819</u>	<u>8,426,022</u>
<b>Total fund revenue</b>	<u><b>12,456,304</b></u>	<u><b>14,193,307</b></u>	<u><b>13,775,974</b></u>	<u><b>14,213,005</b></u>	<u><b>13,726,740</b></u>	<u><b>14,464,010</b></u>
<b>Expenditures:</b>						
Personal Services						
Salaries	6,901,292	7,418,371	7,480,864	7,600,103	7,431,827	7,467,314
Insurance	1,619,917	2,091,912	1,867,667	2,036,738	1,947,756	1,893,646
PERS and STRS	926,904	1,145,176	1,074,774	1,098,332	1,063,308	1,086,469
Medicare	93,346	97,041	98,311	99,660	95,851	94,667
Unemployment	68,249	991	7,751	11,099.19	1,911.02	2,448.54
Other benefits	20,269	28,550	27,638	31,636	1,117	20,292
<i>Total Personal Services</i>	<u>9,629,978</u>	<u>10,782,041</u>	<u>10,557,006</u>	<u>10,877,568</u>	<u>10,541,770</u>	<u>10,564,836</u>
Other Expenditures						
Supplies and materials	654,111	373,745	419,942	393,475	423,561	1,335,269
Services	2,006,119	2,939,767	4,613,482	3,743,879	3,651,143	2,116,328
Equipment	-	-	10,848	1,405	4,899	329
<i>Total Other Expenditures</i>	<u>2,660,230</u>	<u>3,313,512</u>	<u>5,044,272</u>	<u>4,138,759</u>	<u>4,079,603</u>	<u>3,451,926</u>
<b>Total Expenditures</b>	<u><b>12,290,208</b></u>	<u><b>14,095,553</b></u>	<u><b>15,601,278</b></u>	<u><b>15,016,327</b></u>	<u><b>14,621,373</b></u>	<u><b>14,016,762</b></u>
<b>Excess of revenues less expenditure</b>	<b>166,096</b>	<b>97,754</b>	<b>(1,825,304)</b>	<b>(803,323)</b>	<b>(894,633)</b>	<b>447,248</b>
<b>Other financing uses:</b>						
Bond and note proceeds						
Transfer in	3,809	3,809	3,809	26,900	3,809	4,232
Transfer out	-	-	(55)	-	(20,000)	(22,112)
Advance in	9,586	5,432	14,973	-	8,112	16,387
Advance out	(10,000)	(11,250)	(6,117)	(17,335)	(10,000)	(10,350)
<b>Total other financing uses</b>	<u>3,394</u>	<u>(2,009)</u>	<u>12,610</u>	<u>9,565</u>	<u>(18,080)</u>	<u>(11,842)</u>
<b>Excess of revenues less expenditure</b>	<b>169,490</b>	<b>95,745</b>	<b>(1,812,694)</b>	<b>(793,757)</b>	<b>(912,713)</b>	<b>435,406</b>
Beginning fund balance, 1/1	6,780,193	6,684,448	8,497,142	9,290,899	10,203,612	9,768,206
Ending fund balance, 12/31	6,949,683	6,780,193	6,684,448	8,497,142	9,290,899	10,203,612
Outstanding encumbrances	-	-	-	-	-	-
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$6,949,683</b></u>	<u><b>\$6,780,193</b></u>	<u><b>\$6,684,448</b></u>	<u><b>\$8,497,142</b></u>	<u><b>\$9,290,899</b></u>	<u><b>\$10,203,612</b></u>

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

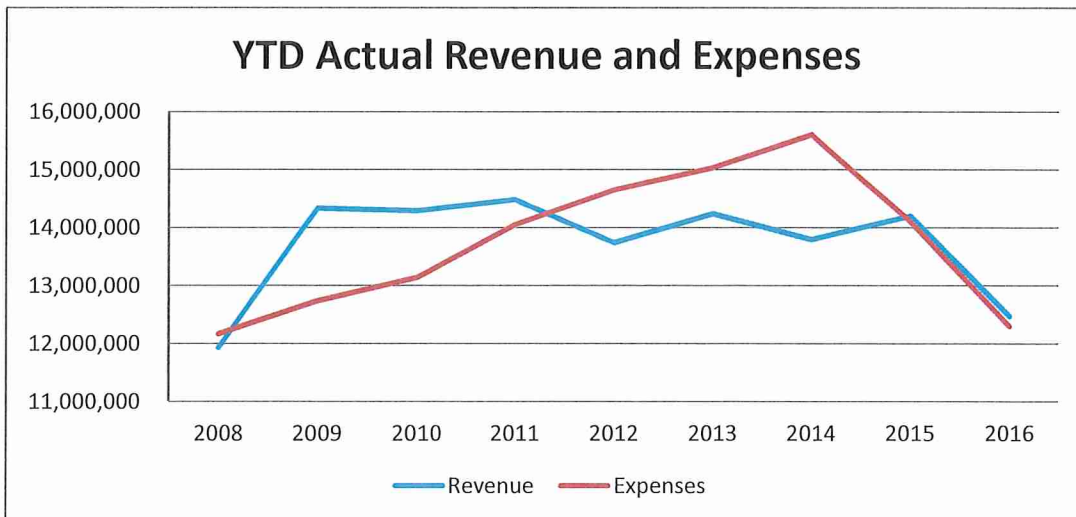
<i>Operating Revenue and Expenses with Reserves &amp; Liabilities</i>				
<b>2017</b>	2017 <i>Budget</i>	<i>Actual</i> 1/1/17-6/30/17	<i>Estimate</i> 7/1/17-12/31/17	<i>Projected @</i> 12/31/2017
Fund Balance, January 1, 2017	\$6,949,683	\$6,949,683	\$9,468,623	\$6,949,683
2017 Revenues	10,741,997	7,014,415	3,727,581.92	\$10,741,997
2017 Expenditures	11,829,469	4,495,475	5,967,262	\$10,462,737
2017 Medicaid & Stability	5,512,210	-	-	\$0
2017 Vacation/Severance Liabilities	350,000	-	-	\$0
Projected Bal., December 31, 2017	<u>\$1</u>	<u>\$9,468,623</u>	<u>\$7,228,943</u>	<u>\$7,228,943</u>

**Cash fund balance at 6/30/17** **\$9,468,623**

<b>2018</b>	<i>Projected</i>
Fund Balance, January 1, 2018	\$7,228,943
2018 Medicaid & Stability	-
2018 Vacation/Severance Liabilities	-
Fund Bal including Reserve Funds	\$7,228,943
2018 Estimated Revenues	10,461,335
2018 Estimated Expenditures	11,940,062
2018 Medicaid & Stability	-
2018 Vacation/Severance Liabilities	-
12/31/18 Cash Balance	<u>\$5,750,216</u>

**2018 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)**

	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	\$400,687	\$371,675	\$366,948	\$363,289	\$355,163	\$353,331
Personal property taxes	72,525	97,594	102,672	97,483	107,063	120,432
House trailer tax	991	1,153	1,185	1,212	1,277	1,682
Property Tax Reimbursements	49,861	51,683	51,800	51,760	51,365	51,261
<i>Total Property Taxes</i>	<u>524,064</u>	<u>522,106</u>	<u>522,605</u>	<u>513,745</u>	<u>514,868</u>	<u>526,705</u>
Other revenues:						
Other receipts	17,894	15,947	7,216	11,275	38,553	18,940
Federal grants	-	-	-	-	-	-
<i>Total other revenues</i>	<u>17,894</u>	<u>15,947</u>	<u>7,216</u>	<u>11,275</u>	<u>38,553</u>	<u>18,940</u>
<b>Total Fund Revenue</b>	<u><b>541,957</b></u>	<u><b>538,053</b></u>	<u><b>529,821</b></u>	<u><b>525,020</b></u>	<u><b>553,421</b></u>	<u><b>545,646</b></u>
<b>Expenditures:</b>						
Services		6,850	401	12,015	13,797	11,245
Equipment	437,595	794,359	1,869,971	447,681	861,709	511,193
<b>Total Fund Expenditures</b>	<u><b>437,595</b></u>	<u><b>801,209</b></u>	<u><b>1,870,372</b></u>	<u><b>459,696</b></u>	<u><b>875,506</b></u>	<u><b>522,438</b></u>
<b><i>Excess of revenues less expenditures</i></b>	<b>104,362</b>	<b>(263,156)</b>	<b>(1,340,552)</b>	<b>65,323</b>	<b>(322,086)</b>	<b>23,208</b>
Beginning fund balance, 1/1	769,901	1,033,057	2,373,609	2,308,285	2,630,371	2,607,163
Ending fund balance, 12/31	874,263	769,901	1,033,057	2,373,609	2,308,285	2,630,371
Outstanding encumbrances	-	-	(514,609)			
<b>Unencumbered fund balance, 12/31</b>	<u><u><b>874,263</b></u></u>	<u><u><b>769,901</b></u></u>	<u><u><b>518,448</b></u></u>	<u><u><b>2,373,609</b></u></u>	<u><u><b>2,308,285</b></u></u>	<u><u><b>2,630,371</b></u></u>



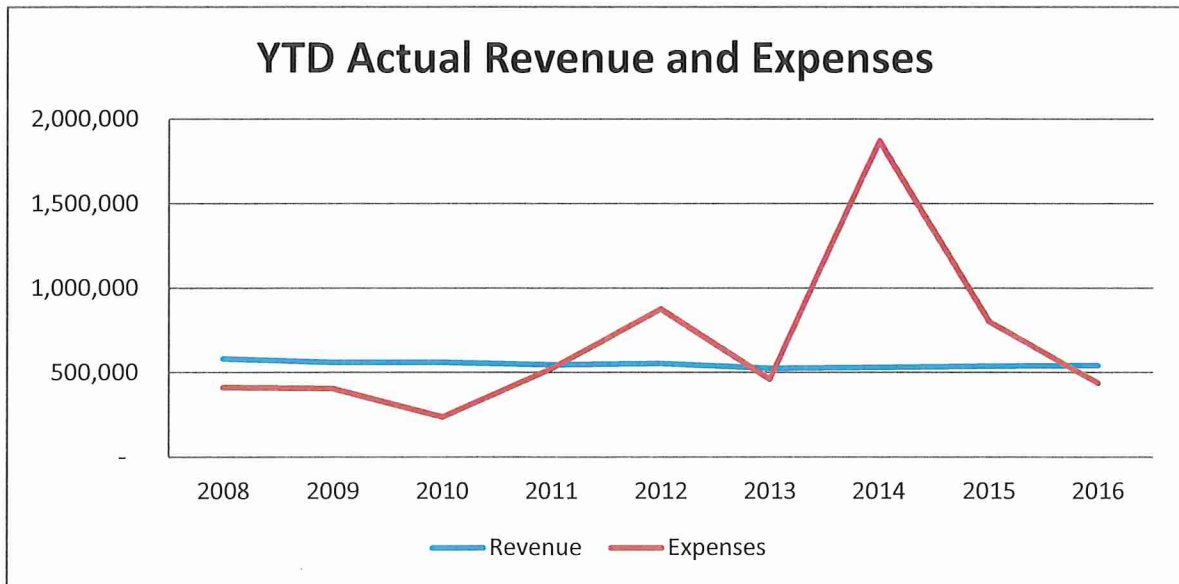
**ALLEN COUNTY, OHIO  
2017 & 2018 BUDGET  
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

<b>2017</b>	<i>2017 Budget</i>	<i>Actual 1/1/17-6/30/17</i>	<i>Estimate 7/1/17-12/31/17</i>	<i>Projected @ 12/31/2017</i>
Fund Balance, January 1, 2017	\$874,263	\$874,263	\$1,064,567	\$874,263
2017 Revenues	436,412	298,993.58	137,418.42	\$436,412
2017 Expenditures	665,112	108,690.02	556,421.98	\$665,112
Projected Bal., December 31, 2017	<u>\$645,563</u>	<u>\$1,064,567</u>	<u>\$645,563</u>	<u>\$645,563</u>

**Cash fund balance at 6/30/17** **\$1,064,567**

<b>2018</b>	<i>Projected</i>
Fund Balance, January 1, 2018	\$645,563
2018 Estimated Revenues	436,412
2018 Estimated Expenditures	475,953
Projected Bal., December 31, 2018	<u>\$606,022</u>

**2018 Budget Notes**  
*Estimates provided by Allen County Board of Developmental Disabilities*



**ALLEN COUNTY, OHIO**  
**STATEMENT OF CASH RECEIPTS & DISBURSEMENTS**  
**TRI-COUNTY MENTAL HEALTH FUND (FUND 8009)**

	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
<b>Revenues:</b>						
Property Taxes						
Real estate taxes	\$4,472,252	\$4,406,869	\$1,252,035	\$1,258,773	\$1,235,942	\$1,271,913
Personal property taxes	33,201	108,590	158,214	158,549	193,385	227,783
House trailer tax	7,760	9,786	3,089	3,056	3,509	4,184
Property Tax Reimbursements	253,847	264,609	217,212	172,249	171,228	125,644
<i>Total Property Taxes</i>	<u>4,767,060</u>	<u>4,789,854</u>	<u>1,630,551</u>	<u>1,592,628</u>	<u>1,604,064</u>	<u>1,629,524</u>
Other revenues:						
Charges for Services	-	-	-	-	-	-
Sundry Revenue	504,534	241,899	272,735	237,663	258,656	299,787
State Grants	3,903,278	2,713,460	3,506,551	2,392,058	2,765,745	3,404,686
Federal Grants	428,693	773,070	965,760	1,293,853	4,790,078	4,190,778
<i>Total Other Revenues</i>	<u>4,836,505</u>	<u>3,728,429</u>	<u>4,745,045</u>	<u>3,923,574</u>	<u>7,814,480</u>	<u>7,895,251</u>
<b>Total Fund Revenue</b>	<u><b>9,603,566</b></u>	<u><b>8,518,283</b></u>	<u><b>6,375,596</b></u>	<u><b>5,516,202</b></u>	<u><b>9,418,543</b></u>	<u><b>9,524,775</b></u>
<b>Expenditures:</b>						
Personal Services						
Salaries	323,591	311,901	341,762	382,514	326,132	358,190
Insurance	85,298	76,234	89,512	83,912	81,020	67,948
PERS	45,261	46,943	47,597	52,116	45,172	68,107
Medicare	4,550	4,386	4,785	5,397	4,602	5,125
Unemployment		0	0	1,720	3,870	
<i>Total Personal Services</i>	<u>458,699</u>	<u>439,465</u>	<u>483,656</u>	<u>525,659</u>	<u>460,796</u>	<u>499,370</u>
Other Expenditures						
Materials and supplies	46,567	34,646	35,960	51,113	64,783	107,477
Services	15,159	9,153	13,420	14,273	15,687	9,821
Equipment	5,681	0	691	4,448	2,520	1,115
Grants to other agencies	8,185,019	7,154,987	6,704,180	5,705,795	8,739,141	8,797,548
<i>Total Other Expenditures</i>	<u>8,252,426</u>	<u>7,198,786</u>	<u>6,754,250</u>	<u>5,775,629</u>	<u>8,822,130</u>	<u>8,915,962</u>
<b>Total Expenditures</b>	<u><b>8,711,125</b></u>	<u><b>7,638,251</b></u>	<u><b>7,237,906</b></u>	<u><b>6,301,288</b></u>	<u><b>9,282,926</b></u>	<u><b>9,415,332</b></u>
<b>Excess of revenues less expenditures</b>	892,440	880,032	(862,310)	(785,086)	135,618	109,443
Beginning fund balance, 1/1	4,238,897	3,358,865	4,221,175	5,006,261	4,870,643	4,761,200
Ending fund balance, 12/31	5,131,337	4,238,897	3,358,865	4,221,175	5,006,261	4,870,643
Outstanding encumbrances	(227,504)	-	-	-	-	-
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$4,903,833</b></u>	<u><b>\$4,238,897</b></u>	<u><b>\$3,358,865</b></u>	<u><b>\$4,221,175</b></u>	<u><b>\$5,006,261</b></u>	<u><b>\$4,870,643</b></u>

**ALLEN COUNTY, OHIO  
2017 & 2018 BUDGET  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

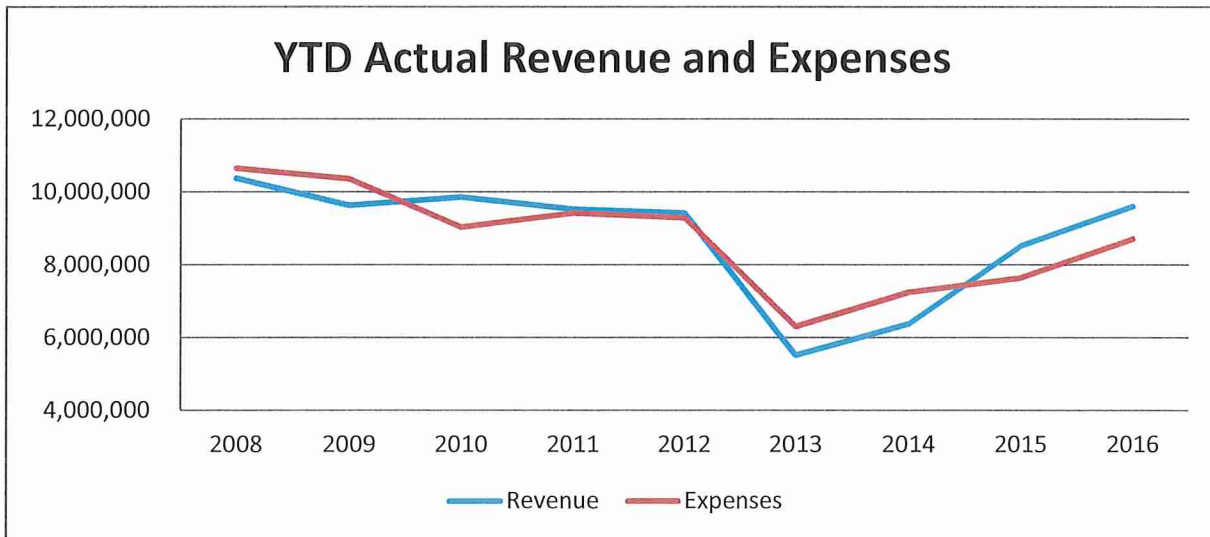
<b>2017</b>	<i>2017 Budget</i>	<i>Actual 1/1/17-6/30/17</i>	<i>Estimate 7/1/17-12/31/17</i>	<i>Projected @ 12/31/2017</i>
Fund Balance, January 1, 2017	\$5,131,337	\$5,131,337	\$5,656,200	\$5,131,337
2017 Revenues	8,518,753	5,119,704	3,399,049	\$8,518,753
2017 Expenditures	8,823,023	4,594,841	4,228,182	\$8,823,023
Projected Bal., December 31, 2017	<u>\$4,827,067</u>	<u>\$5,656,200</u>	<u>\$4,827,067</u>	<u>\$4,827,067</u>

**Cash fund balance at 6/30/17** **\$5,656,200**

<b>2018</b>	<i>Projected</i>
Fund Balance, January 1, 2018	\$4,827,067
2018 Estimated Revenues	8,927,513
2018 Estimated Expenditures	8,927,513
Projected Bal., December 31, 2018	<u>\$4,827,067</u>

**2018 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)**

	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
<b>REVENUE</b>						
Property Taxes						
Real estate taxes	2,480,983	1,195,787	1,243,353	1,122,374	1,078,412	1,069,044
Personal property taxes	128,473	155,989	86,159	24,863	199,249	236,584
House trailer tax	6,687	3,968	3,529	3,411	3,569	4,583
Property Tax Reimbursements	196,831	160,042	161,307	128,097	-	-
<i>Total Property Taxes</i>	<u>2,812,974</u>	<u>1,515,787</u>	<u>1,494,348</u>	<u>1,278,745</u>	<u>1,281,230</u>	<u>1,310,210</u>
State Reimbursements						
Local government fund	77,637	68,866	83,992	80,310	92,067	111,153
State Grants	304,079	-	324,321	-	-	-
<i>Total State Reimbursements</i>	<u>381,716</u>	<u>68,866</u>	<u>408,313</u>	<u>80,310</u>	<u>92,067</u>	<u>111,153</u>
Other revenues:						
Lauer Hist Farm	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	28,783
Gifts & Donations	97,591	1,231	141,952	3,456	5,417	3,425
Interest	9,708	5,099	4,308	3,048	1,953	3,424
Charges for Services, Sundry	150,097	125,086	383,689	126,135	162,104	128,093
<i>Total Other Revenues</i>	<u>257,396</u>	<u>131,416</u>	<u>529,948</u>	<u>132,639</u>	<u>169,475</u>	<u>163,725</u>
<b>Total Fund Revenue</b>	<u><b>3,452,087</b></u>	<u><b>1,716,069</b></u>	<u><b>2,432,610</b></u>	<u><b>1,491,694</b></u>	<u><b>1,542,772</b></u>	<u><b>1,585,088</b></u>
<b>EXPENDITURE</b>						
Personal Services						
Salaries	805,459	656,393	661,796	670,127	627,599	612,155
Insurance	199,012	140,582	153,921	148,262	138,354	188,814
PERS	114,198	100,569	96,677	97,811	91,594	88,772
Medicare	10,196	7,667	7,716	7,831	7,311	7,434
Unemployment	-	-	-	-	-	-
<i>Total Personal Services</i>	<u>1,128,864</u>	<u>905,211</u>	<u>920,111</u>	<u>924,029</u>	<u>864,858</u>	<u>897,176</u>
Material & Supplies						
Materials and supplies	244,212	182,635	191,596	192,381	175,535	180,225
Services	220,299	196,168	195,624	161,149	159,461	107,126
<i>Total Material &amp; Supplies</i>	<u>464,511</u>	<u>378,803</u>	<u>387,221</u>	<u>353,530</u>	<u>334,996</u>	<u>287,351</u>
Capital Outlay						
Land	965,283	-	1,008,900	-	-	-
New Buildings	-	884,607	172,671	76,072	73,418	39,467
Equipment	-	9,679	10,595	22,215	16,772	30,000
Vehicles	-	-	-	-	18,798	44,548
Lauer Hist Farm	-	-	-	2,400	10,435	27,249
Riverwalk Extension	-	-	-	-	-	-
<i>Total Capital Outlay</i>	<u>965,283</u>	<u>894,286</u>	<u>1,192,166</u>	<u>100,687</u>	<u>119,423</u>	<u>141,265</u>
<b>Total Expenditures</b>	<u><b>2,558,658</b></u>	<u><b>2,178,300</b></u>	<u><b>2,499,497</b></u>	<u><b>1,378,246</b></u>	<u><b>1,319,278</b></u>	<u><b>1,325,792</b></u>
<i>Excess of revenues less expenditures</i>	<b>893,428</b>	<b>(462,231)</b>	<b>(66,887)</b>	<b>113,448</b>	<b>223,494</b>	<b>259,296</b>
Beginning fund balance, 1/1	2,039,746	2,501,978	2,568,865	2,455,417	2,231,923	1,972,628
Ending fund balance, 12/31	2,933,174	2,039,747	2,501,978	2,568,865	2,455,417	2,231,924
Outstanding encumbrances	(70,245)	(126,703)	(402,206)	0	(5,940)	(5,144)
<b>Unencumbered fund balance, 12/31</b>	<u><b>\$2,862,929</b></u>	<u><b>\$1,913,044</b></u>	<u><b>\$2,099,772</b></u>	<u><b>\$2,568,865</b></u>	<u><b>\$2,449,477</b></u>	<u><b>\$2,226,781</b></u>

**ALLEN COUNTY, OHIO  
2017 & 2018 BUDGET  
PARK DISTRICT (FUND 8850)**

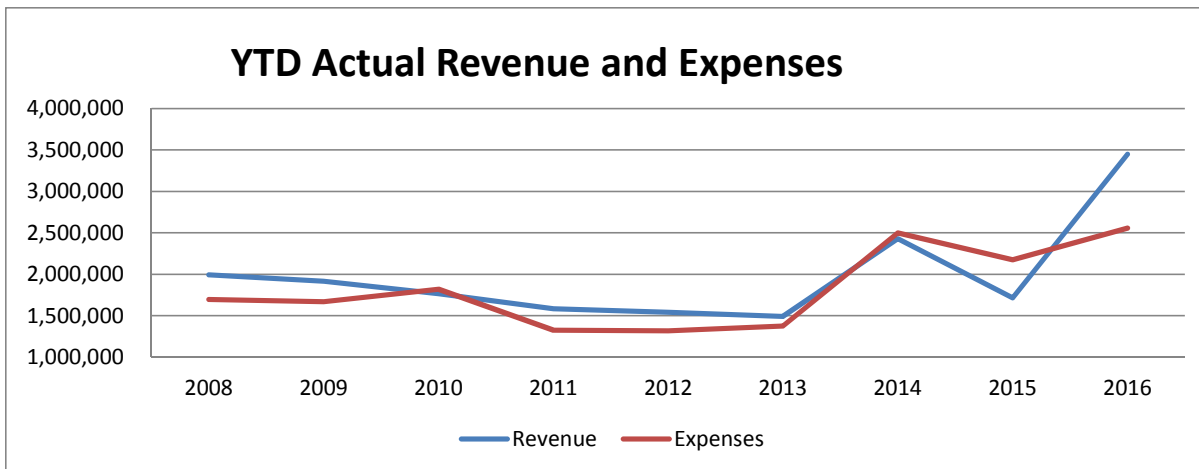
<b>2017</b>	<i>2017 Budget</i>	<i>Actual 1/1/17-6/30/17</i>	<i>Estimate 7/1/17-12/31/17</i>	<i>Projected @ 12/31/2017</i>
Fund Balance, January 1, 2017	\$2,933,174	\$2,933,174	\$3,121,195	\$2,933,174
2017 Revenues	2,819,421	1,677,294	1,309,270	\$2,986,564
2017 Expenditures	1,909,750	824,495	1,085,255	\$1,909,750
2017 Capital Expenditures	3,986,845	664,778	2,245,210	\$2,909,988
Projected Bal., December 31, 2017	<u>(\$144,000)</u>	<u>\$3,121,195</u>	<u>\$1,100,000</u>	<u>\$1,100,000</u>

**Cash fund balance at 6/30/17** **\$3,121,195**

<b>2018</b>	<i>Projected</i>
Cash Balance at 1/1/18	\$1,100,000
2018 Estimated Revenues	2,828,350
2018 Estimated Expenditures	2,160,190
2018 Capital Outlay	1,513,160
2018 Reserve Fund	175,000
2018 Vacation/Severance Liabilities	80,000
2018 Total Expenditures	3,928,350
12/31/18 Cash Balance	<u>0</u>

**2018 Budget Notes**

*Estimates provided by Allen County Board of Developmental Disabilities*



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

	2016 ACTUAL	2015 ACTUAL	2014 ACTUAL	2013 ACTUAL	2012 ACTUAL	2011 ACTUAL
<b>Revenues:</b>						
Taxes & Payments from the State						
County sales tax	16,486,283	16,031,170	14,731,236	14,702,776	14,427,879	13,742,576
Real estate taxes	2,781,305	2,596,739	2,576,567	2,545,737	2,542,090	2,527,203
Personal property taxes	3,948	241	936	810	-	21,391
Personal property taxes Reimbursement	-	-	-	-	-	176,603
House trailer tax	6,981	7,644	7,850	7,976	8,533	11,228
Property Tax Reimbursements	367,745	352,873	355,145	352,700	356,492	366,925
Property transfer and conveyance	646,861	537,737	613,331	502,426	501,675	391,730
Local Government	882,474	920,365	845,007	852,252	1,122,826	1,593,864
<i>Total Taxes &amp; Payments from the State</i>	<u>21,175,597</u>	<u>20,446,769</u>	<u>19,130,071</u>	<u>18,964,677</u>	<u>18,959,495</u>	<u>18,837,521</u>
Other revenues:						
Fines & Forfeitures	81,175	193,857	99,179	105,157	98,816	148,526
Charges for Services	3,077,278	3,142,922	3,124,936	3,071,396	3,081,118	3,122,195
Licenses	6,441	5,335	5,455	6,691	6,382	7,723
Interest	479,519	487,006	251,913	205,810	439,750	546,955
Rent of county buildings	569,697	674,731	684,628	690,795	573,733	704,979
Miscellaneous and reimbursements	687,391	549,986	578,684	703,487	718,150	546,901
<i>Total Other Revenues</i>	<u>4,901,499</u>	<u>5,053,837</u>	<u>4,744,796</u>	<u>4,783,336</u>	<u>4,917,948</u>	<u>5,077,280</u>
<b>Total General Fund Revenue</b>	<b><u>26,077,096</u></b>	<b><u>25,500,606</u></b>	<b><u>23,874,867</u></b>	<b><u>23,748,013</u></b>	<b><u>23,877,443</u></b>	<b><u>23,908,800</u></b>
<b>Expenditures:</b>						
Personal Services						
Salaries	13,265,824	13,146,084	12,878,368	12,944,973	12,500,369	12,449,323
Insurance	3,052,658	2,381,886	2,352,995	2,372,550	2,257,646	2,397,281
Public employees retirement (PERS)	1,946,571	2,059,671	1,859,875	1,892,348	1,841,513	1,845,382
Medicare	177,526	176,800	170,689	170,041	160,050	155,309
Unemployment	15,475	4,652	61	5,821	7,185	14,007
<i>Total Personal Services</i>	<u>18,458,054</u>	<u>17,769,093</u>	<u>17,261,988</u>	<u>17,385,733</u>	<u>16,766,764</u>	<u>16,861,302</u>
Services						
Services	2,659,286	2,228,624	2,262,560	2,183,019	2,230,420	1,954,117
Utilities	1,066,429	1,053,797	1,111,738	943,316	1,021,183	960,514
Grants	411,806	413,160	380,488	428,308	324,491	618,729
Indigent Defense	708,993	711,256	588,542	564,652	513,151	635,931
Insurance	520,914	548,074	588,454	605,561	691,108	694,531
<i>Total Services</i>	<u>5,367,428</u>	<u>4,954,911</u>	<u>4,931,781</u>	<u>4,724,856</u>	<u>4,780,354</u>	<u>4,863,822</u>
Other Expenditures						
Materials and supplies	1,321,933	1,333,273	1,223,463	1,425,501	1,393,421	1,310,974
Equipment	45,693	37,857	29,316	43,837	81,665	60,942
Other miscellaneous	77,821	5,912	61,343	19,033	24,393	15,034
<i>Total Other Expenditures</i>	<u>1,445,446</u>	<u>1,377,042</u>	<u>1,314,121</u>	<u>1,488,371</u>	<u>1,499,479</u>	<u>1,386,951</u>
<b>Total General Fund Expenditures</b>	<b><u>25,270,929</u></b>	<b><u>24,101,046</u></b>	<b><u>23,507,891</u></b>	<b><u>23,598,960</u></b>	<b><u>23,046,597</u></b>	<b><u>23,112,075</u></b>
<b>Excess of revenues less expenditures</b>	<b>806,168</b>	<b>1,399,560</b>	<b>366,977</b>	<b>149,053</b>	<b>830,846</b>	<b>796,726</b>
Other financing sources (uses):						
Sale of fixed assets	-	-	1	23,211	940	14,858
Transfer in	94,000	347,000	250,000	100,000	100,000	100,000
Transfer out	(606,718)	(357,342)	(455,063)	(441,677)	(483,204)	(1,252,643)
Advance in	20,000	45,000	119,981	22,327	9,252	16,876
Advance out	(526,039)	(125,000)	(279,242)	(243,839)	(114,000)	(176,166)
<i>Total other financing sources (uses)</i>	<u>(1,018,757)</u>	<u>(90,342)</u>	<u>(364,323)</u>	<u>(539,978)</u>	<u>(487,011)</u>	<u>(1,297,074)</u>
<b>Excess of revenues less expenditures</b>	<b>(212,589)</b>	<b>1,309,218</b>	<b>2,653</b>	<b>(390,924)</b>	<b>343,835</b>	<b>(500,349)</b>
Beginning fund balance, 1/1	4,879,140	3,569,922	3,567,269	3,958,193	3,614,358	4,114,707
Ending fund balance, 12/31	4,666,551	4,879,140	3,569,922	3,567,269	3,958,193	3,614,358
Outstanding encumbrances	(95,698)	(96,360)	(75,522)	(127,092)	(67,168)	(190,743)
<b>Unencumbered fund balance, 12/31</b>	<b><u>\$4,570,853</u></b>	<b><u>\$4,782,780</u></b>	<b><u>\$3,494,401</u></b>	<b><u>\$3,440,177</u></b>	<b><u>\$3,891,025</u></b>	<b><u>\$3,423,615</u></b>

**ALLEN COUNTY, OHIO  
2017 & 2018 BUDGET  
GENERAL FUND (FUND 1001)**

<b>2017</b>	<i>2017 Budget</i>	<i>Actual 1/1/17-6/30/17</i>	<i>Estimate 7/1/17-12/31/17</i>	<i>Projected @ 12/31/2017</i>
Fund Balance, January 1, 2017	\$4,666,551	\$4,666,551	\$5,627,700	\$4,666,551
2017 Revenues	24,475,836	14,518,745	9,957,092	\$24,475,836
2017 Expenditures	27,913,969	13,557,596	13,638,554	\$27,196,150
Projected Bal., December 31, 2017	<u>\$1,228,419</u>	<u>\$5,627,700</u>	<u>\$1,946,238</u>	<u>\$1,946,238</u>

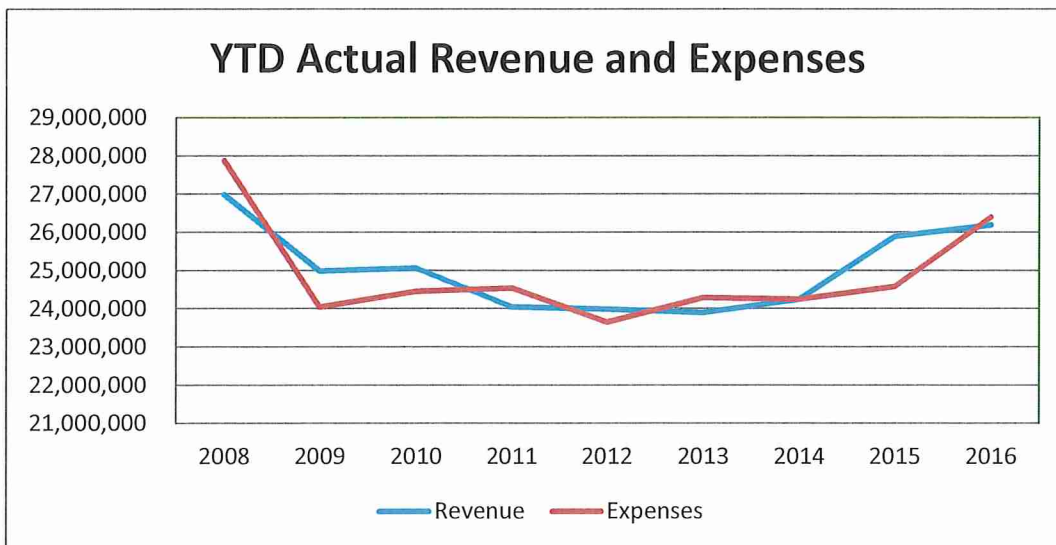
<b>Cash fund balance at 6/30/17</b>	<b>\$5,627,700</b>
<b>Cash Balance of Reserve Fund at 6/30/17</b>	<b>1,266,980.10</b>
<b>Cash Balance of Capital Fund at 6/30/17</b>	<b>1,897,614.62</b>

<b>2018</b>	<i>Projected</i>
Fund Balance, January 1, 2018	\$1,946,238
2018 Estimated Revenues	23,700,981
2018 Estimated Expenditures	27,228,150
Projected Bal., December 31, 2018	<u>(\$1,580,931)</u>

**2016 Budget Notes**

*Revenue Estimates provided by Rhonda Stienecker, Auditor*  
Estimated decrease in sales tax of 5% due to managed care loss

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



## GENERAL OBLIGATION DEBT SUMMARY REPORT

	HEAT PROJECT	EASTOWN RD	CIVIC CENTER	PARKING	TOTAL
<b>Term</b>	8 Yr. Note	10 Yr Note	6 Yr Note	6 Yr Note	
<b>Maturity</b>	1/12/2019	4/24/2018	12/1/2018	12/1/2018	
<b>Finance Company</b>	Chase Bank	Chase Bank	Chase Bank	Chase Bank	
<b>Interest Rate</b>	3.50%	3.20%	2.34%	2.34%	
<b>Funding</b>	Utility Savings	.75 Inside Mill	.75 Inside Mill	.75 Inside Mill	
<b>2017 FUND BALANCES</b>					
Beg Bal	391,761.66	271,797.50	601,799.51	372,651.86	1,638,010.53
Revenue	250,000.00	46,059.34	378,938.09	101.14	675,098.57
Expenses	(315,375.00)	(184,434.80)	(589,986.40)	(183,424.00)	(1,273,220.20)
<b>Ending Balance</b>	326,386.66	133,422.04	390,751.20	189,329.00	1,039,888.90
<b>2017 DEBT BALANCES</b>					
12/31/17 Prin Bal	580,000.00	176,000.00	634,000.00	185,000.00	1,575,000.00
12/31/17 Int Bal	20,300.00	2,892.60	14,835.60	4,329.00	42,357.20
<b>Total Debt Balance</b>	600,300.00	178,892.60	648,835.60	189,329.00	1,617,357.20
<b>2018 FUND BALANCES</b>					
Beg Bal	326,386.66	133,422.04	390,751.20	189,329.00	1,039,888.90
Revenue	273,913.34	45,389.56	258,084.40		577,387.30
Expenses	(305,225.00)	(178,811.60)	(648,835.60)	(189,329.00)	(1,322,201.20)
<b>Ending Balance</b>	295,075.00	-	-	-	295,075.00
<b>2018 DEBT BALANCES</b>					
12/31/18 Prin Bal	290,000.00	-	-	-	290,000.00
12/31/18 Int Bal	5,075.00	-	-	-	5,075.00
<b>Total Debt Balance</b>	295,075.00	-	-	-	295,075.00



**ALLEN COUNTY  
2018 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY		2018 ESTIMATED TAX REVENUE	DATE OF LEVY BEG TAX YR	TERM OF LEVY END TAX YR	QUALIFY FOR 10% & 2.5% ROLLBACK
		FULL RATE	MILLAGE				
Allen County	Inside Millage General Fund	1.65	inside mills	\$3,285,322			Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills	\$1,493,328			Yes
Children's Services	2010 Current Expense	0.75	outside mills	\$1,415,424	11/4/2014 2015	5 Years 2019	Yes
Children's Services	2006 Current Expense	0.50	outside mills	\$900,745	11/3/2015 2016	5 Years 2020	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$5,608,092	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$487,659	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	\$3,380,333	5/6/2014 2014	5 Years 2018	No
Tri-County Mental Health Recovery	2005 Current Expense <i>Revenue from all counties</i>	0.50	outside mills	\$1,518,347	11/3/2015 2015	10 Years 2024	Yes
Johnny Appleseed Metro Park	2013 Current Expense	0.75	outside mills	\$1,415,424	5/7/2013 2013	10 Years 2022	Yes
Johnny Appleseed Metro Park	2015 Current Expense	0.75	outside mills	\$1,415,424	5/5/2015 2015	8 Years 2022	No
Senior Citizens Levy	2016 Current Expense	0.50	outside mills	\$900,745	11/3/2015 2016	5 Years 2020	Yes
Senior Citizens Levy	2016 Current Expense	0.50	outside mills	\$995,552	11/3/2015 2016	5 Years 2020	No

**Allen County Tax Valuations for Tax Year 2016 (Payable in 2017)**

Residential	1,170,477,810	58.8%
Agriculture	238,709,600	12.0%
Commercial	312,401,700	15.7%
Industrial	105,584,520	5.3%
Utility Personal	163,930,770	8.2%
<b>TOTAL TAXABLE VALUATIONS</b>	<b>1,991,104,400</b>	<b>100.0%</b>
Exempt and Abated Properties	409,675,570	17%
<b>TOTAL VALUATIONS</b>	<b>2,400,779,970</b>	

**NOTES**

**REVENUE:** The 2018 Estimated Revenue is based on the current (16p17) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2017..

**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 commerical 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.

# 2018 Tax Budget

Issued by:

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Allen County Auditor  
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