

2011 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 APPEASED PARK
FOR THE PERIOD JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

BUDGET HEARING AND ADOPTION DATES:

AVAILABLE TO PUBLIC JULY 15, 2010
PUBLIC HEARING JULY 28, 2010
PLANNED ADOPTION JULY 29, 2010

Allen County Ohio

visit us at www.allencountyohio.com

ALLEN COUNTY AUDITOR
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Jane A. Wright, Chief Deputy Auditor

July 14, 2010

Allen County Commissioners
Courthouse
Lima, OH 45801

RE: Adoption of the 2011 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 28, 2010, and adopt as your tax budget on July 29, 2010 for the fiscal year January 1, 2011 to December 31, 2011 (FY2011), 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 2009, 2008, and 2007 revenues and expenditures, while the 2010 includes the first 6 months actual transactions and the last six months estimated transactions. 2011 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 15, 2010.

You will need to include a cover page for the necessary resolution that you formally adopt on Wednesday, July 29, 2010.

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

Sincerely,



Rhonda Eddy-Stenecker
Allen County Auditor

ALLEN COUNTY
 BUDGETARY ESTIMATES
 COUNTY WIDE TAX LEVY RATES
 2011 BUDGET

FUND	JURISDICTION	LEVY RATE MILLAGE	2011 ESTIMATED TAX REVENUE
1001	Allen County	1.65 inside mills	\$3,599,514
	Allen County Debt Service	0.75 inside mills	\$1,636,143
2019	Children's Services	1.25 outside mills	\$2,072,867
2018	Board of Developmental Disabilities	3.45 outside mills	\$6,284,446
4018	ACBDD, Permanent Improvement	.30 outside mills	\$553,436
8009	Community Mental Health Recovery	.50 outside mills	\$1,671,684
8850	Johnny Applesseed Metro Park	.75 outside mills	\$1,362,890

ALLEN COUNTY, OHIO
2011 TAX BUDGET
GENERAL FUND

	2009	2008	2007
	Actual	Actual	ACTUAL
Fund 1001			
Revenues:			
Local taxes:			
Real estate taxes	2,483,696	2,533,463	\$2,574,845
Personal property taxes	617,081	780,002	838,448
House trailer tax	9,190	7,675	36,231
Rollback reimbursement	346,442	340,068	254,134
County sales tax	12,520,529	13,351,086	13,372,801
Property transfer tax and conveyance fees	372,633	457,936	709,266
Local government fund	1,626,638	1,873,034	1,615,445
Local government assistance fund	-	-	325,329
Total local taxes	17,976,210	19,343,264	19,726,498
Other revenues:			
Fees			
Fines & Forfeitures	180,919	201,924	168,306
Charges for Services	3,267,887	3,181,077	3,398,569
Licenses	6,632	7,094	11,323
Interest	1,381,379	2,268,559	2,929,533
Rent of county buildings	826,507	742,914	407,875
Miscellaneous and reimbursements	382,813	314,372	370,436
Total other revenues	6,046,137	6,715,941	7,286,042
Total General Fund revenue	24,022,347	26,059,204	27,012,540
Expenditures:			
Salaries	12,423,958	13,660,770	13,155,136
Insurance	2,547,177	2,758,696	2,652,897
Public employees retirement (PERS)	1,836,642.91	2,026,839	1,905,519
Medicare	150,431	166,785	156,542
Unemployment	46,707	3,419	4,865.88
Materials and supplies	1,209,726	1,440,214	1,314,774
Services	3,792,757	4,400,480	4,086,737
Equipment	40,918	149,255	110,207.36
Grants to other county depts.	1,183,561	1,810,159	1,879,569
Other miscellaneous	33,877	96,579	131,173
Total expenditures	23,265,756	26,513,197	25,397,421
Excess of revenues over (under) expenditures	756,591	(453,993)	1,615,119
Other financing sources (uses):			
Sale of fixed assets	117,810	238,818	10,122
Other financing uses	356,593	608,636	265,891
Transfer in	414,359		66,339
Transfer out	(779,182)	(1,149,482)	(703,354)
Advance in	77,552	83,199	200,565
Advance out	-	(215,300)	(86,170)
Total other financing sources (uses)	187,132	(434,129)	(246,606)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	943,723	(888,121)	1,368,513
Beginning fund balance, January 1	2,557,388	3,445,509	2,076,995
Ending fund balance, December 31	3,501,111	2,557,388	3,445,508
Outstanding encumbrances	(106,491)	(126,620)	(222,351)
Unencumbered fund balance, December 31	\$3,394,620	\$2,430,768	\$3,223,157

This is an unaudited financial statement.

ALLEN COUNTY, OHIO
2011 TAX BUDGET
CHILDRENS SERVICES FUND

	2009 ACTUAL	2008 ACTUAL	2007 ACTUAL
Fund 2019			
Revenues:			
Local taxes:			
Real estate taxes	1,495,549	1,576,479	1,397,826
Personal property taxes	464,669	589,861	641,724
House trailer tax	5,503	5,811	6,151
Total local taxes	<u>1,965,721</u>	<u>2,172,152</u>	<u>2,045,701</u>
Other revenues:			
Other receipts			5,119
Charges for Services	150,912	99,623	74,571
Miscellaneous and reimbursements	172,371	164,151	44,683
State and federal grants	3,412,771	3,833,531	5,375,554
Total other revenues	<u>3,736,054</u>	<u>4,097,305</u>	<u>5,499,927</u>
Total fund revenue	<u>5,701,775</u>	<u>6,269,457</u>	<u>7,545,628</u>
Expenditures:			
Salaries	2,646,689	2,612,440	2,426,107
Insurance	543,495	464,067	433,595
Public employees retirement (PERS)	371,309	354,394	331,686
Medicare	34,257	32,961	31,135
Unemployment	3,812	-	1,023
Other	-	-	-
Materials and supplies	86,305	118,167	121,267
Services	2,564,424	2,971,131	2,664,664
Building Construction and Equipment	6,272	70,332	1,316,983
Total expenditures	<u>6,258,563</u>	<u>6,623,492</u>	<u>7,326,459</u>
Excess of revenues under expenditures	<u>(556,788)</u>	<u>(354,035)</u>	<u>219,168</u>
Other financing uses:			
Bond and note proceeds			
Transfer in			
Transfer out			
Advance in			
Advance out			
Total other financing uses	<u>0</u>	<u>0</u>	<u>0</u>
Excess of revenues over (under) expenditures Advance in	<u>(556,788)</u>	<u>(354,035)</u>	<u>219,168</u>
Beginning fund balance, January 1	2,905,234	3,259,269	3,040,100
Ending fund balance, December 31	2,348,446	2,905,234	3,259,269
Outstanding encumbrances	(22,503)	0	(67,646)
Unencumbered fund balance, December 31	<u>\$2,325,943</u>	<u>\$2,905,234</u>	<u>\$3,191,623</u>

This is an unaudited financial statement.

ALLEN COUNTY, OHIO
2011 TAX BUDGET
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

Fund 2018	2009 ACTUAL	2008 ACTUAL	2007 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	4,345,828	4,332,469	\$4,374,030
Personal property taxes	1,265,334	1,607,394	1,748,410
House trailer tax	16,050	16,934	17,886
Rollback reimbursement	577,342	562,634	424,371
Tax equity	412,575	417,529	396,947
Total local taxes	6,617,129	6,936,961	6,961,644
Other revenues:			
Service fees	629,370	571,986	549,022
Miscellaneous and reimbursements	411,990	377,955	333,785
Other receipts	275,408	255,440	252,934
State and federal grants	6,255,717	3,653,814	4,495,557
Total other revenues	7,572,484	4,859,195	5,631,298
Total fund revenue	14,189,613	11,796,156	12,592,942
Expenditures:			
Salaries	7,219,496	7,030,634	6,748,069
Insurance	1,961,356	2,028,854	1,861,135
Public employees and teachers retire (PERS and STRS)	1,045,601	1,024,082	970,861
Medicare	90,846	87,934	84,655
Unemployment	20,943.26	8,720	50
Other benefits	22,792	30,235	19,272
Supplies and materials	389,642	484,304	443,910
Services	1,761,233	1,393,666	1,271,281
Equipment	8,098	6,924	4,513
Administration costs			
Other miscellaneous			
Total expenditures	12,520,007	12,095,353	11,403,746
Excess of revenues over (under) expenditures	1,669,607	(299,197)	1,189,196
Other financing uses:			
Bond and note proceeds			
Transfer in	129,389	129,645	129,497
Transfer out	(73,890)	(49,765)	(4,212)
Advance in	14,430	5,845	15,002
Advance out	(141,838)	(26,167)	(19,999)
Total other financing uses	(71,909)	59,558	120,287
Excess of revenues over (under) expenditures and other financing uses	1,597,697	(239,639)	1,309,483
Beginning fund balance, January 1	7,020,582	7,260,222	5,950,739
Ending fund balance, December 31	8,618,279	7,020,583	7,260,222
Outstanding encumbrances	0	0	0
Unencumbered fund balance, December 31	\$8,618,279	\$7,020,583	\$7,260,222

This is an unaudited financial statement.

ALLEN COUNTY, OHIO
2011 TAX BUDGET
BOARD OF DEVELOPMENTAL DISABILITIES, PERMANENT IMPROVEMENT

Fund 4018	2009 ACTUAL	2008 ACTUAL	2007 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	\$378,218	\$376,921	\$380,524
Personal property taxes	108,673	139,773	152,979
House trailer tax	1,396	1,473	1,555
Rollback reimbursement	50,204	48,925	36,902
Total local taxes	<u>538,491</u>	<u>567,092</u>	<u>571,960</u>
Other revenues:			
Other receipts	22,782	14,067	46,398
State and federal grants	-	-	-
Federal grants	-	-	-
Total other revenues	<u>22,782</u>	<u>14,067</u>	<u>46,398</u>
Total fund revenue	<u>561,273</u>	<u>581,160</u>	<u>618,358</u>
Expenditures:			
Other	-	-	-
Materials and supplies	-	-	-
Services	557	4,656	108,095
Equipment	404,120	406,628	349,876
Total expenditures	<u>404,676</u>	<u>411,284</u>	<u>457,971</u>
Excess of revenues over (under) expenditures	156,596	169,876	160,388
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>156,596</u>	<u>169,876</u>	<u>160,388</u>
Beginning fund balance, January 1	2,128,472	1,958,596	1,798,208
Ending fund balance, December 31	<u>2,285,068</u>	<u>2,128,472</u>	<u>1,958,596</u>
Outstanding encumbrances	(2,703)	(190,988)	-
Unencumbered fund balance, December 31	<u>2,282,366</u>	<u>1,937,484</u>	<u>1,958,596</u>

This is an unaudited financial statement.

ALLEN COUNTY, OHIO
2011 TAX BUDGET
PARK DISTRICT

	2009	2008	2007
Fund 8850			
Revenues:			
Local taxes:			
Real estate taxes	1,074,455	1,060,073	\$1,039,465
Personal property taxes	278,174	352,792	383,526
House trailer tax	3,882	4,075	4,270
Local government fund	110,299	131,130	82,668
Local government assistance fund	-	-	16,648
Total local taxes	<u>1,466,811</u>	<u>1,548,071</u>	<u>1,526,578</u>
Other revenues:			
Other receipts	330,976	220,050	180,870
Interest	7,814	47,086	64,598
Fees	112,770	180,413	88,203
State grants			
Federal grants			
Total other revenues	<u>451,560</u>	<u>447,548</u>	<u>333,672</u>
Total fund revenue	<u>1,918,370</u>	<u>1,995,619</u>	<u>1,860,249</u>
Expenditures:			
Salaries	579,417	603,747	594,738
Insurance	200,610	202,888	183,422
Public employees retirement (PERS)	86,104	88,116	86,473
Medicare	6,305	6,738	6,656
Unemployment	3,498	148	
Materials and supplies	159,382	172,965	139,764
Services	83,673	127,936	117,135
Equipment & Vehicles	30,479	26,959	32,752
Land	465,658	213,537	56,426
New Buildings	54,365	254,257	73,058
Other miscellaneous		-	0
Total expenditures	<u>1,669,490</u>	<u>1,697,292</u>	<u>1,290,425</u>
Excess of revenues over (under) expenditures	248,880	298,326	569,825
Beginning fund balance, January 1	1,775,993	1,477,666	907,841
Ending fund balance, December 31	<u>2,024,873</u>	<u>1,775,993</u>	<u>1,477,666</u>
Outstanding encumbrances	(413,043)	(331,820)	(278,355)
Unencumbered fund balance, December 31	<u>\$1,611,830</u>	<u>\$1,444,172</u>	<u>\$1,199,311</u>

This is an unaudited financial statement.

ALLEN COUNTY, OHIO
2011 TAX BUDGET
COMMUNITY MENTAL HEALTH FUND

Fund 8009	2009 ACTUAL	2008 ACTUAL	2007 ACTUAL
Revenues:			
Local taxes:			
Real estate taxes	\$1,206,299	\$1,204,577	\$1,220,432
Personal property taxes	265,949	317,081	366,057
House trailer tax	3,880	4,221	4,503
Total local taxes	<u>1,476,128</u>	<u>1,525,879</u>	<u>1,590,993</u>
Other revenues:			
Other receipts	266,170	392,265	357,901
State and federal grants	7,887,966	8,455,690	8,670,467
Total other revenues	<u>8,154,136</u>	<u>8,847,955</u>	<u>9,028,368</u>
Total fund revenue	<u>9,630,264</u>	<u>10,373,834</u>	<u>10,619,360</u>
Expenditures:			
Salaries	337,440	341,897	367,127
Insurance	75,227	79,112	80,738
Public employees retirement (PERS)	81,228	81,628	85,557
Medicare	4,878	4,947	5,308
Unemployment	0	0	0
Other	0	0	0
Materials and supplies	130,964	135,328	120,125
Services	11,668	15,512	20,091
Equipment	10,829	9,316	10,000
Notes and interest payments			
Grants to other agencies	9,705,292	9,981,018	9,395,349
Other miscellaneous			
Total expenditures	<u>10,357,526</u>	<u>10,648,759</u>	<u>10,084,296</u>
Excess of revenues over (under) expenditures	<u>(727,262)</u>	<u>(274,925)</u>	<u>535,065</u>
Beginning fund balance, January 1	4,660,650	4,935,575	4,400,510
Ending fund balance, December 31	3,933,388	4,660,650	4,935,575
Outstanding encumbrances	0	0	0
Unencumbered fund balance, December 31	<u>\$3,933,388</u>	<u>\$4,660,650</u>	<u>\$4,935,575</u>

This is an unaudited financial statement.

FUND 1001

ALLEN COUNTY
 BUDGETARY ESTIMATES
 GENERAL FUND
 2011 BUDGET

	2010 BUDGETED	2010 ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2010	\$3,501,111	\$3,501,111
2010 Estimated and Actual Revenues	24,068,977	24,318,977
2010 Estimated and Actual Expenditures	(25,754,661)	(25,724,170)
Estimated Fund Balance, December 31, 2010	<u>\$1,815,427</u>	<u>\$2,095,918</u>

	2011 ESTIMATED
Fund Balance, January 1, 2011	\$2,095,918
2011 Estimated Revenues	23,540,655
2011 Estimated Expenditures	(26,075,200)
Estimated Fund Balance, December 31, 2011	<u><u>(\$438,627)</u></u>

Cash fund balance at June 30, 2010 \$ 3,264,757

FUND 2019

ALLEN COUNTY
 BUDGETARY ESTIMATES
 CHILDRENS SERVICES
 2011 BUDGET

	2010	2010
	BUDGETED	ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2010	\$2,348,446	\$3,259,269
2010 Estimated and Actual Revenues	6,102,063	6,103,000
2010 Estimated and Actual Expenditures	(6,411,767)	(6,400,000)
Estimated Fund Balance, December 31, 2010	<u>\$2,038,742</u>	<u>\$2,962,269</u>

2011
 ESTIMATED

Fund Balance, January 1, 2011	\$2,962,269
2011 Estimated Revenues	6,003,000
2011 Estimated Expenditures	(6,300,000)
Estimated Fund Balance, December 31, 2011	<u>\$2,665,269</u>

Cash fund balance at June 30, 2010 \$2,282,995

FUND 2018

ALLEN COUNTY
BUDGETARY ESTIMATES
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
2011 BUDGET

	2010	2010
	BUDGETED	ACTUAL + SIX MO. EST.
Fund Balance, January 1, 2010	\$8,618,279	\$8,618,279
2010 Estimated and Actual Revenues	13,823,819	12,999,320
2010 Estimated and Actual Expenditures	(13,752,459)	(12,818,812)
Estimated Fund Balance, December 31, 2010	<u>\$8,689,639</u>	<u>\$8,798,787</u>

2011
ESTIMATED

Fund Balance, January 1, 2011	\$8,798,787
2011 Estimated Revenues	13,013,782
2011 Estimated Expenditures	(14,750,131)
Estimated Fund Balance, December 31, 2011	<u>\$7,062,438</u>

Cash fund balance at June 30, 2010 \$8,683,222

ALLEN COUNTY
 BUDGETARY ESTIMATES
 ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES, PERMANENT IMPROVEMENT
 2011 BUDGET
FUND 4018

	2010 BUDGETED	2010 ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2010	\$2,285,068	\$2,285,068
2010 Estimated and Actual Revenues	549,799	505,532
2010 Estimated and Actual Expenditures	(677,250)	(927,306)
Estimated Fund Balance, December 31, 2010	<u>\$2,157,617</u>	<u>\$2,163,294</u>

	2011 ESTIMATED
Fund Balance, January 1, 2011	\$2,163,294
2011 Estimated Revenues	513,256
2011 Estimated Expenditures	(671,250)
Estimated Fund Balance, December 31, 2011	<u>\$2,005,300</u>
Cash fund balance at June 30, 2010	\$2,480,082

LEN COUNTY MRDD, PERMANENT IMPROVEMENT

FUND 8850

ALLEN COUNTY
 BUDGETARY ESTIMATES
 METROPOLITAN PARK DISTRICT
 2011 BUDGET

	2010 BUDGETED	2010 ACTUAL + SIX MO. ESTIMATES
Fund Balance, January 1, 2010	\$2,024,873	\$2,024,873
2010 Estimated and Actual Revenues	1,782,800	1,438,156
2010 Estimated and Actual Expenditures	(3,806,556)	(2,539,149)
Estimated Fund Balance, December 31, 2010	<u>\$1,117</u>	<u>\$923,880</u>

2011
 ESTIMATED

Fund Balance, January 1, 2011	\$923,880
2011 Estimated Revenues	1,535,800
2011 Estimated Expenditures	(1,537,050)
Estimated Fund Balance, December 31, 2011	<u>\$922,630</u>

Cash fund balance at June 30, 2010

\$2,021,923

FUND 8009

ALLEN COUNTY
BUDGETARY ESTIMATES
COMMUNITY MENTAL HEALTH BOARD
2011 BUDGET

	2010 BUDGETED	2010 ACTUAL + SIX MO. EST.
Fund Balance, January 1, 2010	\$3,933,388	\$3,933,388
2010 Estimated and Actual Revenues	8,903,672	7,805,135
2010 Estimated and Actual Expenditures	(9,225,154)	(9,530,568)
Estimated Fund Balance, December 31, 2010	<u>\$3,611,906</u>	<u>\$2,207,955</u>

2011
ESTIMATED

Fund Balance, January 1, 2011	\$2,207,955
2011 Estimated Revenues	8,903,672
2011 Estimated Expenditures	(9,225,154)
Estimated Fund Balance, December 31, 2011	<u>\$1,886,473</u>

Cash fund balance at June 30, 2010 \$4,175,498