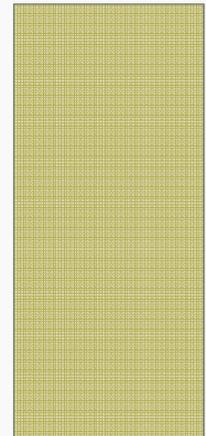


AUGLAIZE COUNTY SALES TAX CONTINUATION

PUBLIC INFORMATION SESSIONS - 2015



HISTORY OF PERMISSIVE SALES TAX IN AUGLAIZE COUNTY

- 1996 – first enacted for construction of law enforcement center and operations of the law enforcement center (continuing for a period of ten years)
- 2006 – renewed for use in the general revenue fund (continuing for a period of ten years)
- 2016 – continuation proposed for use in the general revenue fund (continuing for a period of ten years)

OVERVIEW OF THE GENERAL REVENUE FUND

2008-2014

SNAPSHOT OF HISTORICAL REVENUES AND EXPENSES OF GENERAL REVENUE FUND

	2008	2009	2010	2011	2012	2013	2014	Changes from 08 to 14
Actual Revenue	\$ 13,402,967.67	\$ 12,814,283.00	\$ 12,806,022.61	\$ 12,906,689.98	\$ 13,002,073.14	\$ 14,137,653.02	\$ 14,084,964.26	5%
Expense	\$ 13,883,389.61	\$ 12,760,020.21	\$ 12,265,214.64	\$ 12,433,082.14	\$ 12,413,371.73	\$ 13,127,699.91	\$ 13,585,691.97	-2%
Auditor's certified revenue	\$ 13,443,940.85	\$ 12,508,137.00	\$ 12,839,405.00	\$ 11,702,340.00	\$ 11,525,795.00	\$ 12,142,014.00	\$ 13,006,348.00	
Unencumbered Balance	\$ 2,386,259.59	\$ 1,935,397.70	\$ 1,989,129.55	\$ 2,419,882.86	\$ 3,009,327.45	\$ 3,554,854.09	\$ 4,521,035.68	47%
Total Available for Budget	\$ 15,830,200.44	\$ 14,443,534.70	\$ 14,828,534.55	\$ 14,122,222.86	\$ 14,535,122.45	\$ 15,696,868.09	\$ 17,527,383.68	10%

MAJOR REASONS FOR 5% INCREASE IN REVENUE

Description of Revenue	Percentage Change
General Property Tax	0.12028832
Rollback - HMSTD, TPP & Util Loss	-0.77126483
A2 Tangible Tax	0.079227866
A4 Conveyance Tax	-2.248872988
Trailer Conveyance	0.070238648
Permissive Conv-Real	-0.248872988
Permissive Conv-MH	-2.28379848
Trailer Tax	0.14125968
A8 Sales Tax	-1.18268833
Casino Revenue	
A10 Local Government Revenue Assistance	
Intergovernmental	
A12 Interest	-8.843434922
A13A Auditor Fees	0.14481078
Auditor Settlement Fees	-0.254285038
A13B Recorder Fees	0.151309148
A13C Juvenile C/T Fees	-0.788145142
A13D Sheriff Fees	0.068115273
A13F Clerk Fees	-0.270391932
A13G Treasurer Fees	-0.256510211
A13E Probate Fees	0.091465077
A13I BD Elections Fees	-0.844448448
A13L Other Fees	-0.011227332
Work Release Program	-1.758373488
Annexation Fees	0
Electrons Monitoring	
Pay for Stay/Jail	-0.675008412
Doc Sec Incentive - Sheriff	0
OIC Prisoner Housing	0
Vendor Lic	-0.26
14D Junk Yard Lic	0
14C Cigarette Tax	0.437448708
Brewer Wart & Malt Dealers Lic	
15A Clerk Fines	0.01908483
15C Munic Fines	0.10185282
15D Juvenile Fines	-4.2066265
Common Pleas Fines	1
IV-D Pros Atty	
IV-D Common Pleas	
IV-D Clerk of Courts	
17 Lease Prop	0.623489008
17B Sale Prop	0.945103828
Gas Sales	-282.073
28A Engineer Sales	-0.228195728
35A Sanitary Eng	
Grant	
A41 Donations	
45A Adv. Cdnas Lands	0.23031188
45B Bureau of Inspection	
45C DB Elections	0.207023837
45D Pros ATTY FOJ Balance	-15.8828104
45E Sheriff FOJ Balance	-0.648935248
45M Toll Calls	
45O Transcripts	0.786798884
45O Others	
45 Public Assat Reimb	
Referee Contract Reimb	
Law Library Reimb	
45U Defense of Indigents	
46C Work Comp	0.841888578
47B Public Def Reimb From St	0.447051878
Open	
ATTY Fees Reimb	-0.624889112
46A Unclaimed Funds	0.88873188
Voca Reimb from State	1
45Q Ins Claims	0.83472608
Reimbursements	0.738400818
Reimb-Acting Judge Salary	-4.145254841
Red From Other Funds	0.512277644
Food Service Reimb-ODE	14.46707898
Mental Hlth/Reconv Bnd Reimb (SH)	
Fast Reimb	
Indirect Cost	
FOJ Restitution	-0.81218838
Victims Services Contract	
Open	
Pric Tobacco School Money	1
Other Non Operating Revenue	1
Farms Income	0.057288548
Transfers In	0.645879888
Advance In	
Flex Advance In	
Advance Out	

MAJOR REASONS FOR 5% INCREASE IN REVENUE CONT.

Revenue Source	2008 Receipts	2014 Receipts	Percentage Change
General Property Tax	\$ 1,733,851.20	\$ 1,989,042.65	13%
Rollback, HMSTD, TPP & Util Loss	\$ 508,930.17	\$ 287,327.31	-77%
Sales Tax	\$ 6,554,745.26	\$ 7,633,868.63	14%
Casino Revenue	\$ -	\$ 551,231.28	100%
Local Government	\$ 882,944.83	\$ 404,640.79	-118%
A12 Interest	\$ 706,335.44	\$ 90,054.35	-684%
Totals	\$ 10,386,806.90	\$ 10,956,165.01	5%

MAJOR REASONS FOR 2% DECREASE IN EXPENSES

BIGGEST “USERS” OF THE GENERAL REVENUE FUND

2014 APPROPRIATION GENERAL REVENUE FUND "USERS" BY PERCENTAGE

AGRICULTURE

3%

BOE BOCC

2%

3%

**ALL OTHER
LINE ITEMS**

14%

INSURANCE

16%

**JUDICIAL
SYSTEM EXPS.**

21%

SHERIFF

30%

AUDITOR

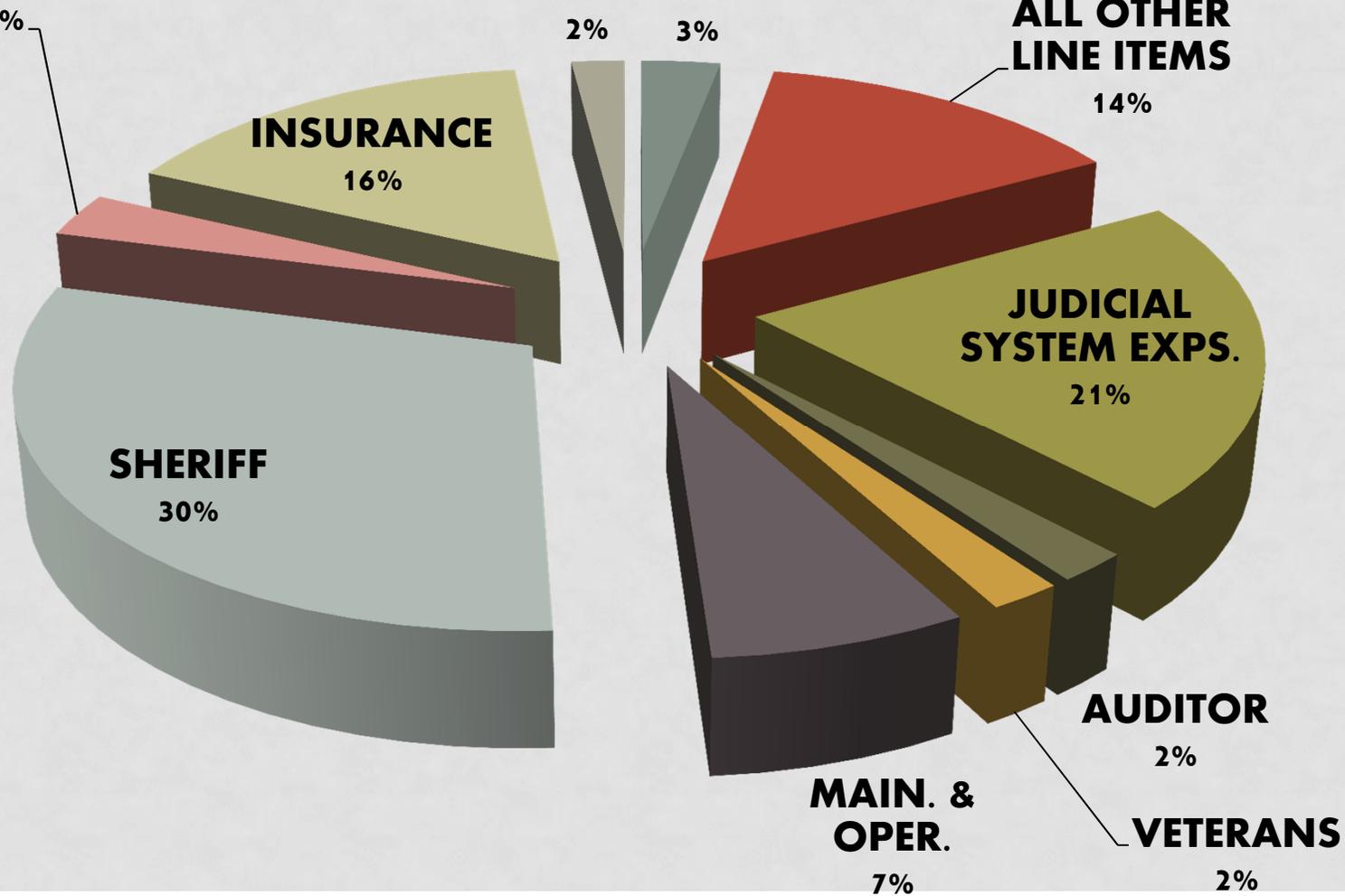
2%

**MAIN. &
OPER.**

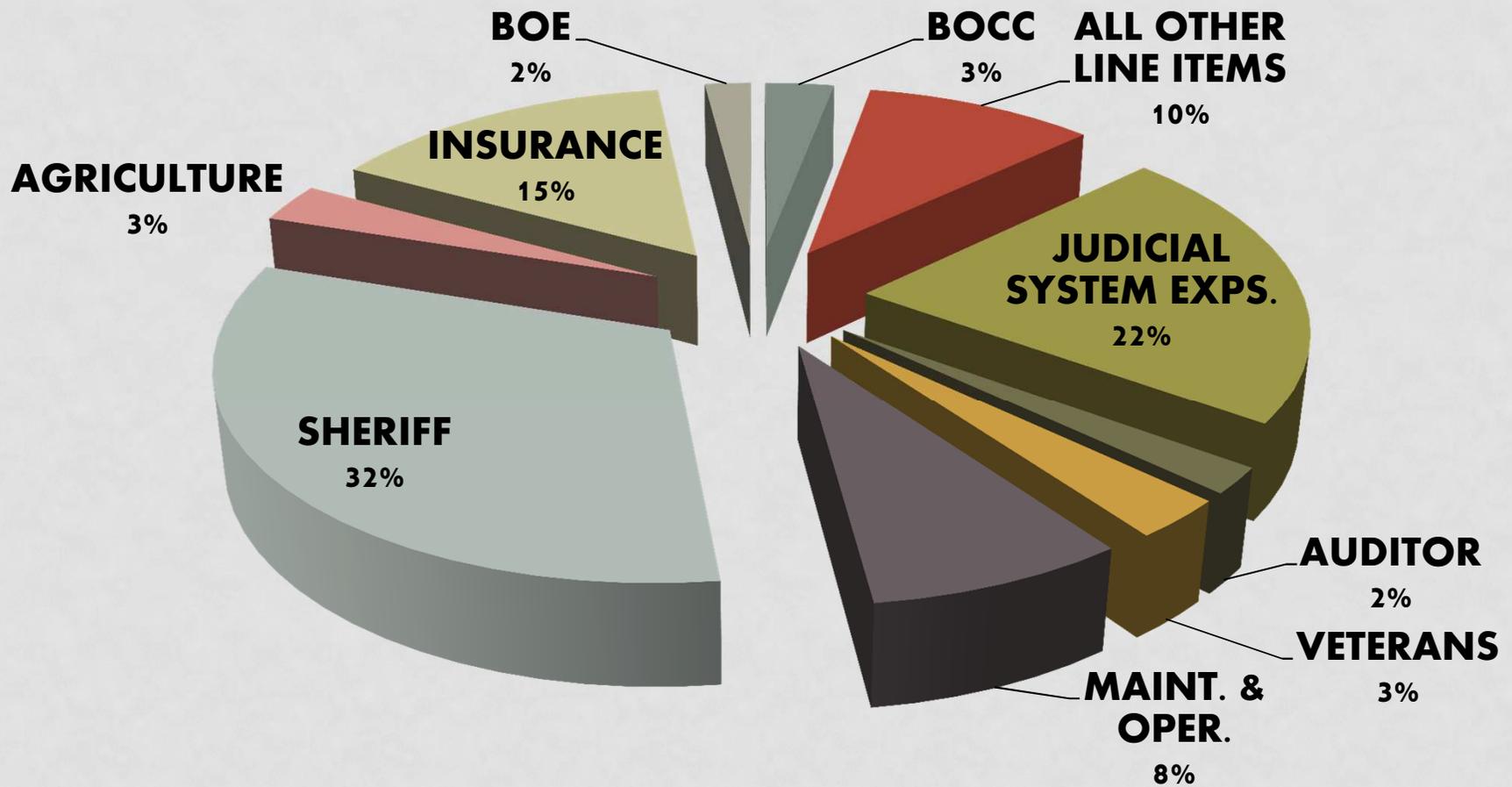
7%

VETERANS

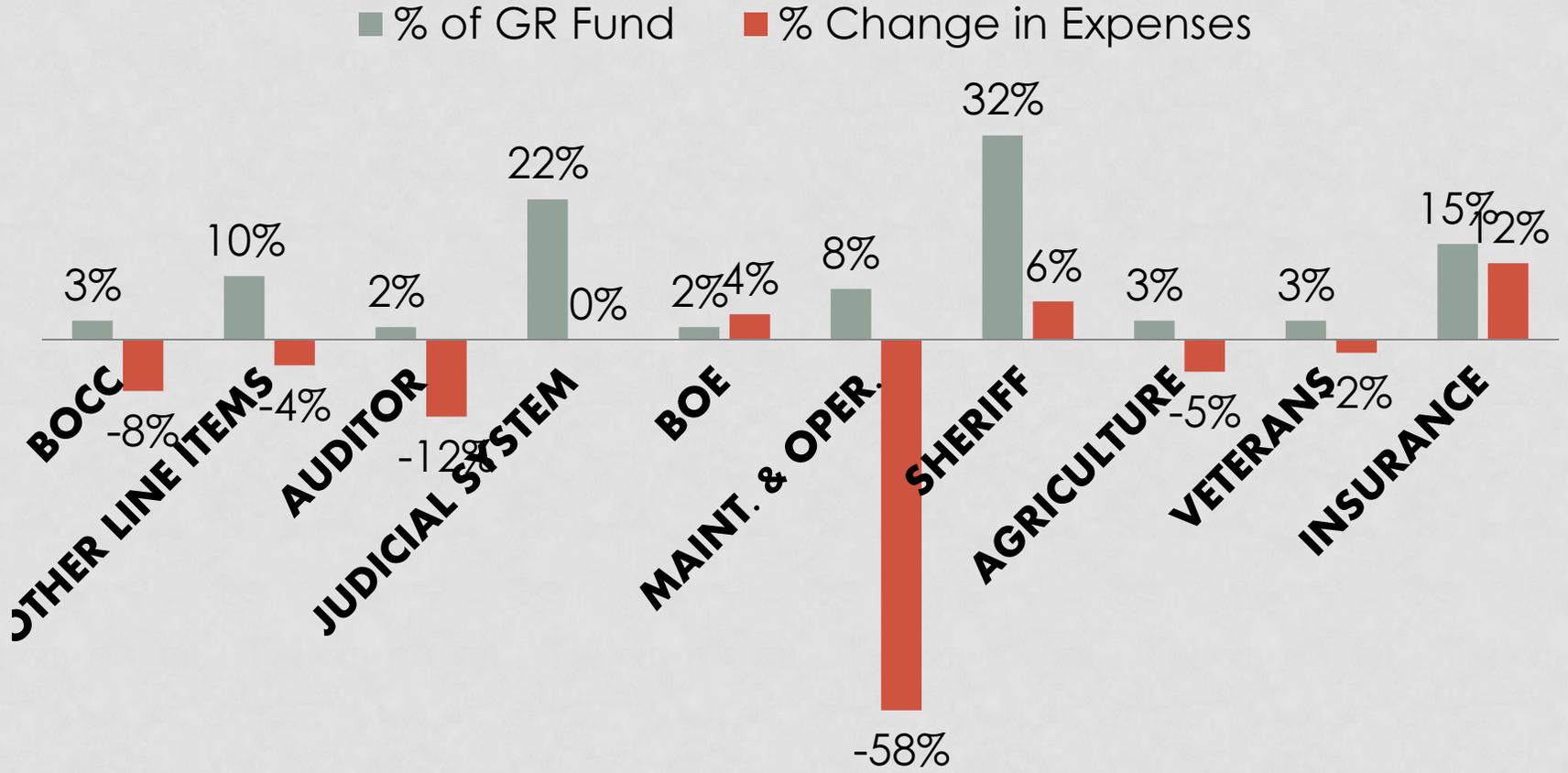
2%



2014 ACTUAL EXPENSE GENERAL REVENUE FUND "USERS" BY PERCENTAGE

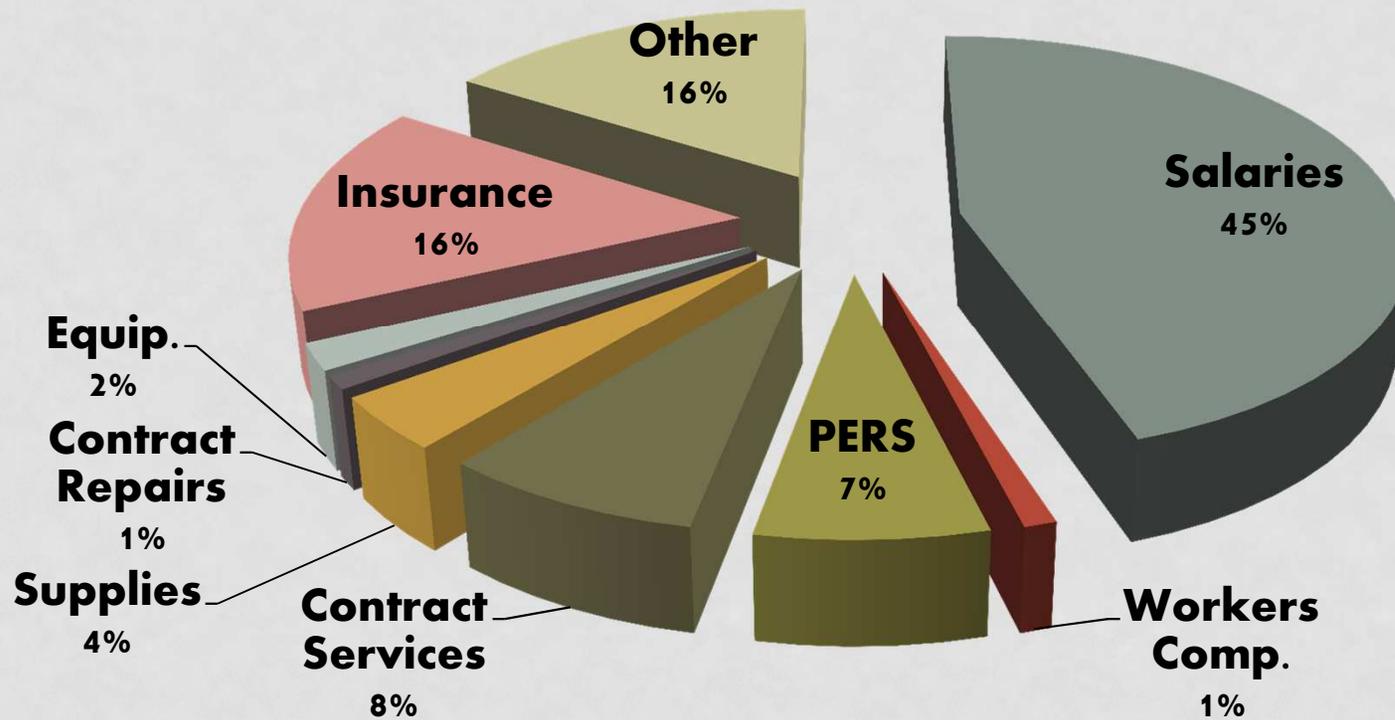


PERCENTAGE CHANGE OF EXPENSES SINCE 2008 FOR BIGGEST USERS



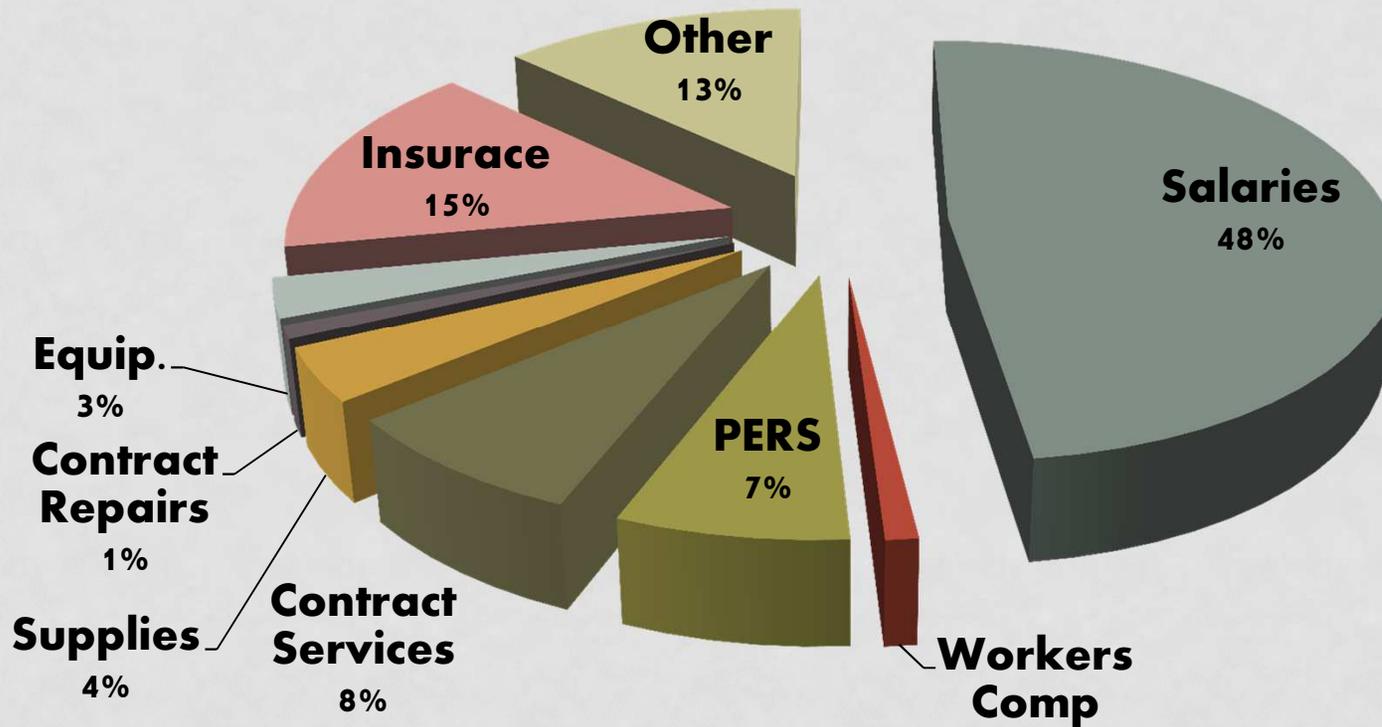
MORE DETAILS ON 2% DECREASE IN EXPENSES SINCE 2008 CONT.

Percentage of 2014 Appropriated Amounts



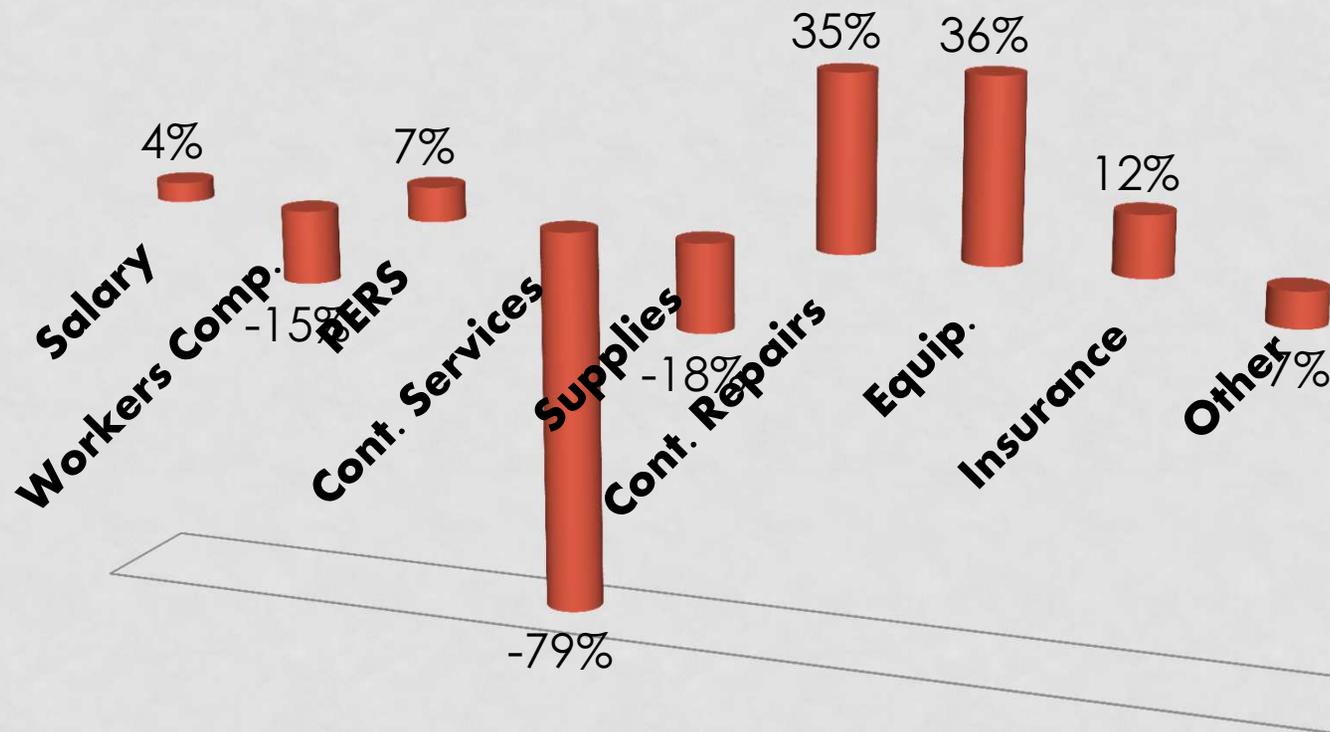
MORE DETAILS ON 2% DECREASE IN EXPENSES SINCE 2008

Percentage of 2014 Actual Expenses



MORE DETAILS ON 2% DECREASE IN EXPENSES SINCE 2008 CONT.

% Change in Expense



OVERVIEW OF PERMANENT IMPROVEMENT FUND

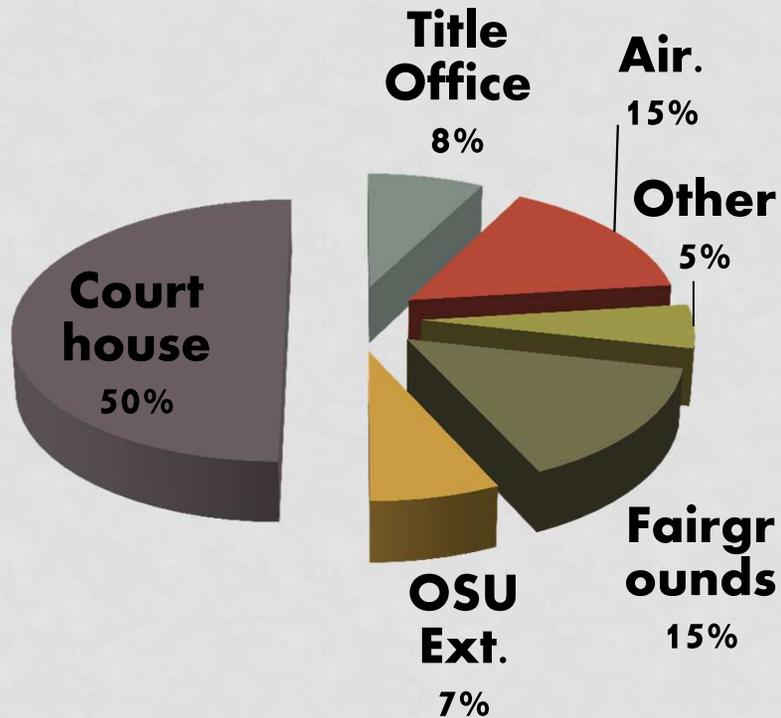
2008 VS. 2014

SNAPSHOT OF HISTORICAL REVENUES AND EXPENSES OF PERMANENT IMPROVEMENT FUND

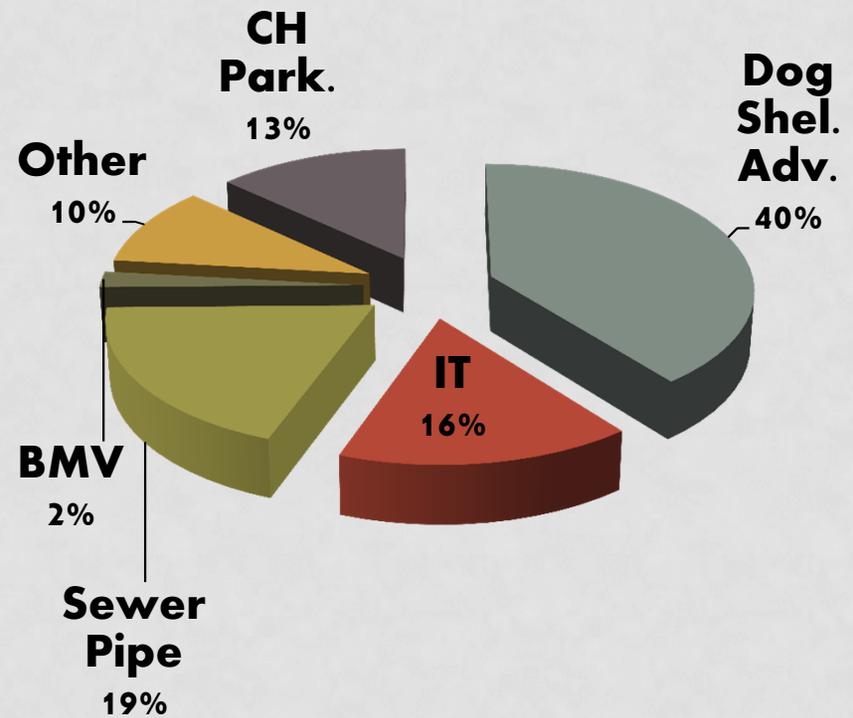
Permanent Improvement fund	2008	2014	Changes from 08 to 14
Actual Revenue	\$ 136,715.45	\$ 706,435.68	81%
Expense	\$ 153,314.32	\$ 384,675.49	60%

EXPENDITURES OF PI FUND

2008 Expenditures
(\$153,314.40 total)

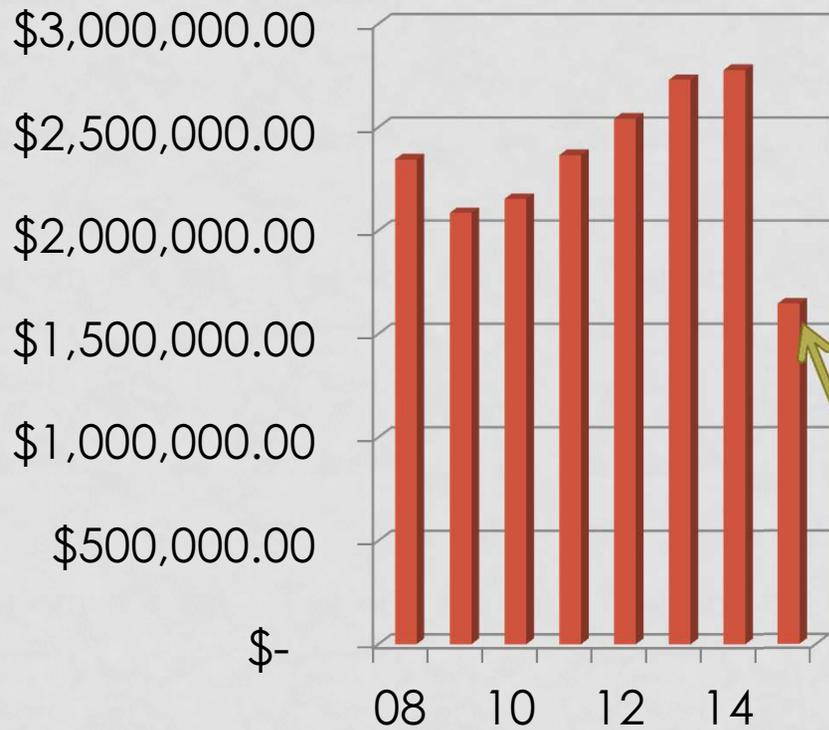


2014 Expenditures
(\$384,675.49 total)



REVENUE GENERATED FROM 0.5% SALES TAX

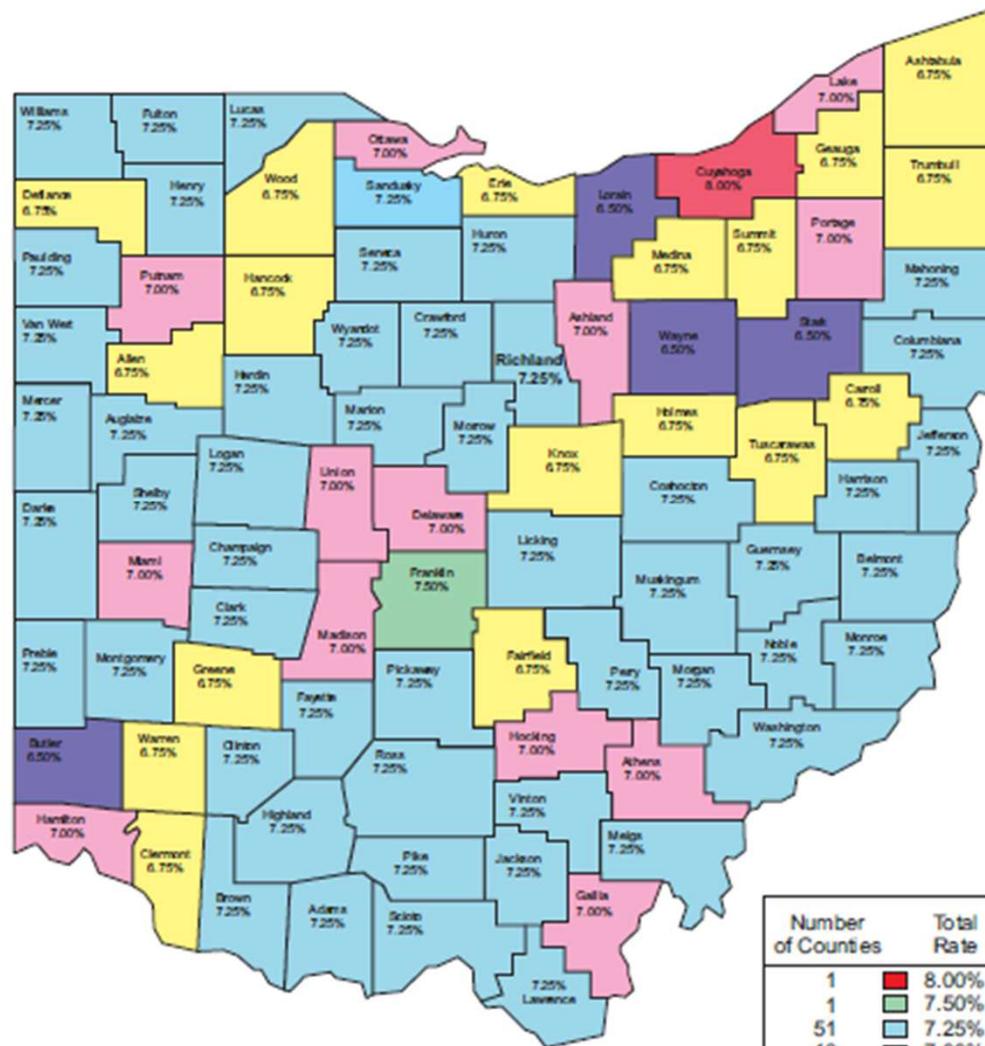
.5% Sales Tax



Year	Amt. Collected
2008	\$2,343,545
2009	\$2,084,907
2010	\$2,152,498
2011	\$2,364,575
2012	\$2,540,590
2013	\$2,728,388
2014	\$2,776,556
2015	\$1,647,393 (YTD)

SALES TAX RATE BY COUNTY

Total State and Local Sales Tax Rates, By County
Effective July 2015



New Rates:
Richland county tax rate 7.25% (previously 7.00%)

Number of Counties	Total Rate
1	8.00%
1	7.50%
51	7.25%
13	7.00%
18	6.75%
4	6.50%

FUTURE PROJECTS/NEEDS

- Courthouse Lightening Rods
- IT infrastructure upgrades
- Facility upgrades – Solid Waste (advancement)
- Airport Terminal – local match dollars
- Law Enforcement Center – Complete sewer pipe repairs
- Law Enforcement Center – New Chiller unit
- Capital Murder Case Expenses
- Document Imaging for record retention/storage purposes

NEW/NOTABLE 2016 BUDGET ISSUES

- The new income tax changes (deductions/reductions) will further reduce Local Government Funds (LGF) over the next two years.
 - Small business income tax deductions results in = anticipated reduction of \$5 million in SFY 2016 and anticipated reduction of \$8 million in SFY 2017
 - Income tax rate reduction results in = anticipated reduction of \$10 million each year
- In 2016 there is an increased requirement in training hours for Deputies. (Increase from 4 hours to 11 hours in 2016 and 20 hours in 2017).
 - The training itself is reimbursed by the State but this becomes a budget issue for overtime cost to cover when a deputy is at training and paying that deputy to attend the training.
 - Rough estimates that have been provided suggest we will need to budget for an additional \$500 per deputy in 2016 and an additional \$1,000 per deputy in 2017.

WHAT GETS CUT IF THE SALES TAX IS NOT CONTINUED?

- If the sales tax is not continued, the 2016 general revenue fund will see about a \$2 million dollar reduction in revenue.