County Auditor's form No. 32 (Rev. 11-92) Form Prescribed by the Auditor of State
Prepare in Triplicate

5/5/2026 2:55:45 PM

Office of the Board of Trustees of Delphos Public Library, Allen County, OH
To the County Auditor:

The Board of Trustees of said Library hereby submits its Annual Budget for the year commencing January 1st, 2027 for consideration of the County Budget Commission pursuant of Section 5705.30 of the Revised Code.

Kelly Rist
Library Fiscal Officer

SCHEDULE A
SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
AND COUNTY AUDITOR'S ESTIMATED TAX RATES

		Amount Approved by Budget Commission	Amount to be Derived from Levies	County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
Fund Description	Levy Description	Column I	Column II	Column III	Column IV
1000 - General	Current Expenses		$0.60		
TOTAL			$0.60		

DELPHOS PUBLIC LIBRARY, ALLEN COUNTY

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column II)
1000-General authorized by voters on 05/03/2022 not to exceed 5 years	Current Expenses	0.600	

DELPHOS PUBLIC LIBRARY, ALLEN COUNTY

STATEMENT OF PERMANENT IMPROVEMENTS

(Do not include expense to be paid from bond issues)

(Section 5705.29, Revised Code)

Description	Project Number	Estimated Cost of Permanent Improvement	Name of Paying Fund
Sidewalk		$10,000.00	1000 - General
HVAC		$10,000.00	1000 - General
TOTAL		$20,000.00	

For the ensuing year, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made.

DELPHOS PUBLIC LIBRARY, ALLEN COUNTY

Financial Worksheet - Budget

2027 budget

Year 2026

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	2025	Current 2026	2027
Fund Balance 1/1	$640,843.19	$708,346.18	$752,228.93	$806,843.48	$204,621.52
Fund Balance Adjustments	$0.00	$0.00	$0.00	$0.00	$0.00
Revenues					
Property and Other Local Taxes					
Real Estate Tax	$40,091.81	$40,352.26	$39,968.49	$40,500.00	$40,500.00
Personal Property Tax	$11,826.55	$12,145.73	$10,426.03	$12,000.00	$12,000.00
Other - Local Taxes	$0.00	$0.00	$0.00	$0.00	$0.00
Intergovernmental					
Grants - In - Aid	$4,761.47	$17,064.88	$8,708.08	$14,787.00	$5,500.00
Public Library Fund - State	$487,413.67	$461,756.99	$471,058.43	$400,000.00	$400,000.00
Property Tax Allocation	$0.00	$0.00	$0.00	$0.00	$0.00
Patron Fines and Fees	$845.69	$1,286.74	$831.02	$1,100.00	$1,250.00
Services Provided to Other Entities	$0.00	$0.00	$0.00	$0.00	$0.00
Contributions, Gifts and Donations	$13,444.56	$11,417.00	$35,525.00	$10,000.00	$10,000.00
Earnings on Investments	$8,103.82	$32,881.09	$21,295.13	$5,000.00	$5,000.00
Miscellaneous	$2,348.45	$2,638.56	$2,944.67	$7,000.00	$7,000.00
Total Revenue	$568,836.02	$579,543.25	$590,756.85	$490,387.00	$481,250.00
Expenditures					
Library Service - Salaries	$1,300.62	$0.00	$0.00	$0.00	$0.00
Library Service - Other	$977.36	$0.00	$0.00	$0.00	$0.00
Public Service and Programs - Salaries	$77,750.32	$62,595.00	$76,205.96	$110,251.08	$100,000.00
Public Service and Programs - Other	$102,160.02	$65,936.32	$72,288.69	$148,177.12	$90,935.00
Collection Development and Processing - S	$95,435.37	$100,627.30	$81,614.81	$80,000.00	$70,000.00
Collection Development and Processing - C	$24,692.58	$79,220.23	$72,385.17	$145,695.77	$88,000.00
Facilities Operation and Maintenance - Sal	$10,506.84	$12,015.10	$12,100.04	$20,000.00	$15,000.00
Facilities Operation and Maintenance - Oth	$53,743.12	$52,491.84	$43,482.29	$233,135.00	$93,635.00
Information Services - Other	$7,197.29	$23,804.60	$8,893.31	$47,079.95	$25,000.00
Business Administration - Salaries	$91,692.84	$98,631.01	$112,645.99	$115,502.16	$115,000.00
Business Administration - Other	$35,876.67	$40,339.10	$56,526.04	$92,748.00	$66,229.99
Total Expenditures	$501,333.03	$535,660.50	$536,142.30	$992,589.08	$663,799.99
Other Financing Sources & Uses					
Sources					
Sale of Bonds	$0.00	$0.00	$0.00	$0.00	$0.00
Sale of Notes	$0.00	$0.00	$0.00	$0.00	$0.00
Other Debt Proceeds	$0.00	$0.00	$0.00	$0.00	$0.00
Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00	$0.00
Transfers - In	$0.00	$0.00	$0.00	$0.00	$0.00
Advances - In	$0.00	$0.00	$0.00	$0.00	$0.00
Special Items	$0.00	$0.00	$0.00	$0.00	$0.00
Extraordinary Items	$0.00	$0.00	$0.00	$0.00	$0.00
Other - Other Financing Sources	$0.00	$0.00	$0.00	$0.00	$0.00
Uses					
Transfers - Out	$0.00	$0.00	$0.00	$0.00	$0.00

DELPHOS PUBLIC LIBRARY, ALLEN COUNTY

Financial Worksheet - Budget

2027 budget

Year 2026

Fund Classification: 1000 General

Fund Name: General

Description	2023	2024	2025	Current 2026	2027
Advances - Out	$0.00	$0.00	$0.00	$0.00	$0.00
Contingencies	$0.00	$0.00	$0.00	-$100,000.00	$0.00
Other - Other Financing Uses	$0.00	$0.00	$0.00	-$19.88	$0.00
Total Other Financing Sources & Uses	$0.00	$0.00	$0.00	-$100,019.88	$0.00
Fund Balance 12/31	$708,346.18	$752,228.93	$806,843.48	$204,621.52	$22,071.53
Less: Encumbrances 12/31	$2,442.41	$2,619.70	$1,908.96	$0.00	$0.00
Less: Reserve Balance 12/31	$0.00	$0.00	$0.00	$0.00	$0.00
Unencumbered Undesignated 12/31	$705,903.77	$749,609.23	$804,934.52	$204,621.52	$22,071.53

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

CERTIFICATE OF THE COUNTY BUDGET COMMISSION

The Budget Commission of Allen County,Ohio, hereby makes the following Official Certificate of Estimated Resources for the Library of Delphos Public for the fiscal year beginning January 1, 2027.

Fund Number and Description	Unencumbered Balance Jan. 1, 2027	Property Tax	Other Sources	Total
1000 General	$204,621.52	$58,000.00	$423,250.00	$685,871.52
Totals	$204,621.52	$58,000.00	$423,250.00	$685,871.52

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages, and the total amount approved for each fund must govern the amount of appropriation from such fund.

_____

_____ Budget

Date _____ _____ Commission

ALLEN
COUNTY

BUDGET -
OF-

DELPHOS PUBLIC
LIBRARY

FOR FISCAL YEAR
BEGINNING JANUARY 01, 2027

Filed _____,_____

_____
County Auditor

_____
Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR _____. IN DELPHOS PUBLIC LIBRARY.

TAX VALUATION $_____

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION -	
County	
Township	
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION -	
County	
Township	
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	