

# 2024 Tax Budget



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**AVAILABLE FOR PUBLIC REVIEW: JULY 15<sup>th</sup>, 2023**

**PUBLIC HEARING: JULY 25<sup>th</sup>, 2023**

**PLANNED ADOPTION: JULY 25<sup>th</sup>, 2023**

*Issued by:*  
*Rachael S. Gilroy*  
*Allen County Auditor*



**Rachael S. Gilroy**  
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July 14<sup>th</sup>, 2023

Allen County Commissioners  
Lima, Ohio 45801

RE: Adoption of the 2024 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 25<sup>th</sup>, 2023, and adopt as your tax budget on that same day for fiscal year January 1, 2024 to December 31, 2024 (FY2024), subject to subsequent review and almost certain changes.

This budget document includes all the funds that receive tax revenue from operating or other levies and includes 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 and estimated revenues and expenditures for 2023 and 2024. The 2024 report includes the revenue 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 was required to be available for public inspection in the office of the chief fiscal officer ten days before the adoption of the budget. As advertised, it was available for inspection in my office starting July 15<sup>th</sup>, 2023.

Similar to 2021, 2022, and 2023, this 2024 tax budget is again unique, in that the county is still in the midst of a nation-wide pandemic that proved unpredictable and unrelenting, with influx of variants of the mutated virus now circulating. Revenue predictions for the remainder of 2023, and definitely for 2024, are still volatile and it has proven difficult for government agencies to predict future revenue. This budget will continue to be closely monitored.

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

Sincerely,

Rachael S. Gilroy  
Allen County Auditor

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**ALLEN COUNTY, OHIO  
2023 & 2024 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

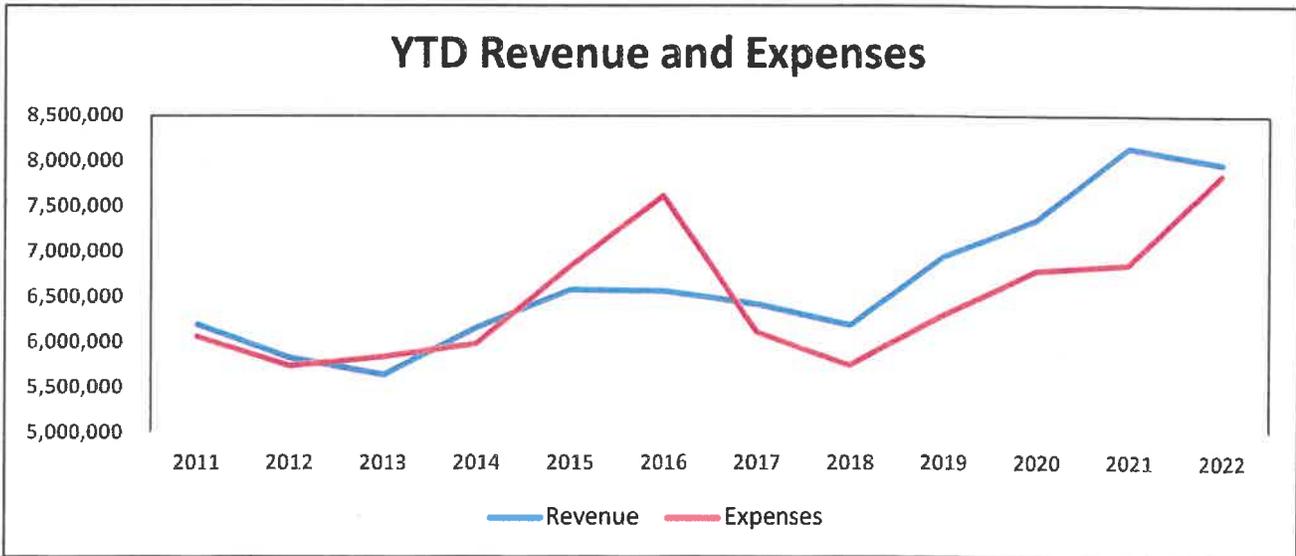
<b>2023</b>	<i>2023 Budget</i>	<i>Actual 1/1/23-6/30/23</i>	<i>Estimate 7/1/23-12/31/23</i>	<i>Projected @ 12/31/2023</i>
Fund Balance, January 1, 2023	\$4,944,992	\$4,944,992	\$5,022,492	\$4,944,992
2023 Revenues	8,547,094	4,257,382	4,289,712	\$8,547,094
2023 Expenditures	8,731,528	4,179,882	4,551,646	\$8,731,528
Projected Bal., December 31, 2023	<u>\$4,760,559</u>	<u>\$5,022,492</u>	<u>\$4,760,559</u>	<u>\$4,760,559</u>

**Cash Fund Balance at 6/30/23** **\$5,022,492**

<b>2024</b>	<i>Projected</i>
Fund Balance, January 1, 2024	\$4,760,559
2024 Estimated Revenues	8,547,094
2024 Estimated Expenditures	8,731,528
Projected Bal., December 31, 2024	<u>\$4,576,125</u>

**2024**

*Estimates provided by Allen County Children Services Board*



**ALLEN COUNTY, OHIO  
2023 & 2024 BUDGET  
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 1818)**

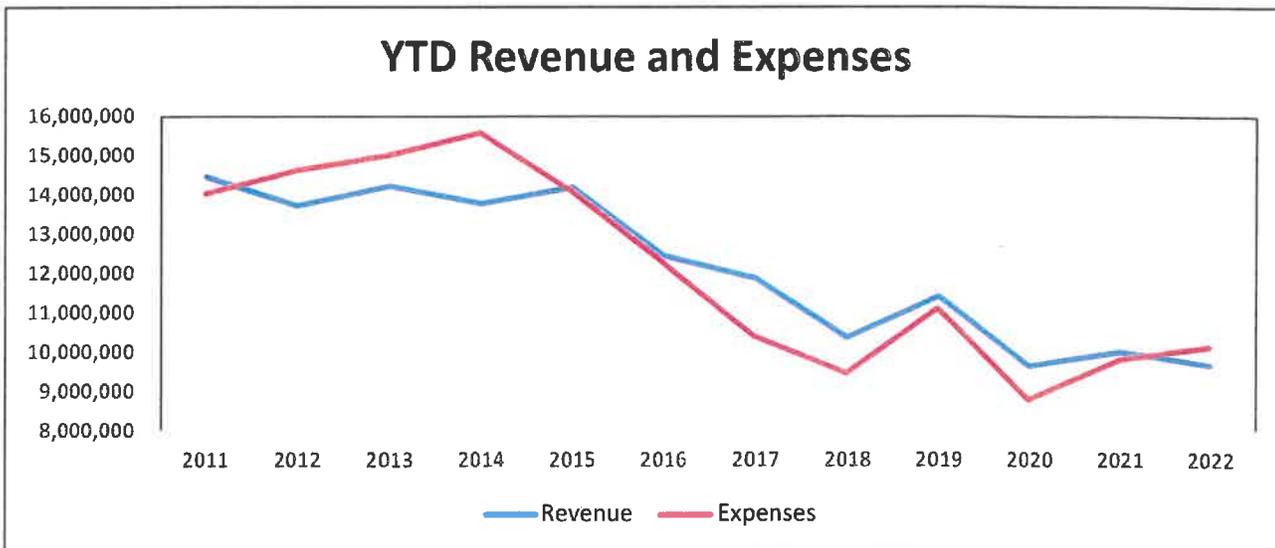
*Operating Revenue and Expenses with Reserves & Liabilities*

<b>2023</b>	2023 <i>Budget</i>	Actual 1/1/23-6/30/23	Estimate 7/1/23-12/31/23	Projected @ 12/31/2023
Fund Balance, January 1, 2023	\$10,230,426	\$10,230,426	\$11,168,348	\$10,230,426
2023 Revenues	9,512,867	5,393,822	4,119,044.87	\$9,512,867
2023 Expenditures	10,273,399	4,455,900	5,817,498.80	\$10,273,399
2023 Medicaid & Stability	-	-	-	\$0
2023 Vacation/Severance Liabilities	-	-	-	\$0
Projected Bal., December 31, 2023	<u>\$9,469,894</u>	<u>\$11,168,348</u>	<u>\$9,469,894</u>	<u>\$9,469,894</u>

**Cash Fund Balance at 6/30/23** **\$11,168,348**

<b>2024</b>	<i>Projected</i>
Fund Balance, January 1, 2024	\$9,469,894
2024 Estimated Revenues	8,717,693
2024 Estimated Expenditures	<u>10,481,529</u>
12/31/24 Cash Balance	<u>\$7,706,058</u>

**2024**  
*Estimates provided by Allen County Board of Developmental Disabilities*



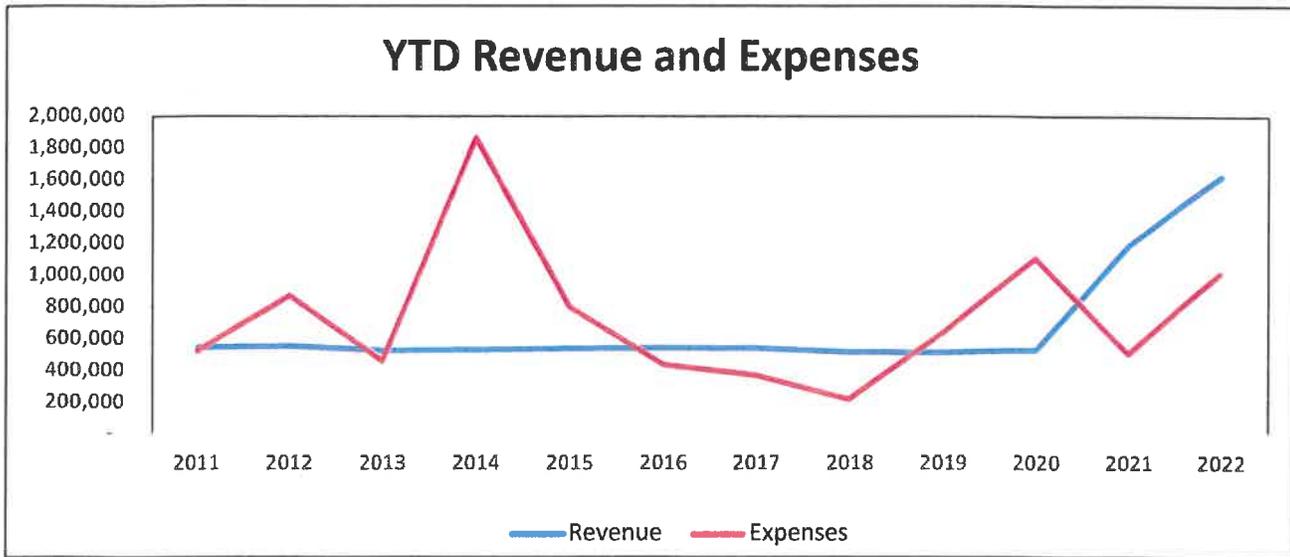
**ALLEN COUNTY, OHIO  
2023 & 2024 BUDGET  
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

<b>2023</b>	<i>2023 Budget</i>	<i>Actual 1/1/23-6/30/23</i>	<i>Estimate 7/1/23-12/31/23</i>	<i>Projected @ 12/31/2023</i>
Fund Balance, January 1, 2023	\$1,930,981	\$1,930,981	\$1,660,932	\$1,930,981
2023 Revenues	1,083,000	309,669.11	773,330.89	1,083,000.00
2023 Expenditures	1,827,698	579,717.83	1,247,980.17	1,827,698.00
Projected Bal., December 31, 2023	<u>\$1,186,283</u>	<u>\$1,660,932</u>	<u>\$1,186,283</u>	<u>\$1,186,283</u>

**Cash Fund Balance at 6/30/23** **\$1,660,932**

<b>2024</b>	<i>Projected</i>
Fund Balance, January 1, 2024	\$1,186,283
2024 Estimated Revenues	570,000
2024 Estimated Expenditures	502,625
Projected Bal., December 31, 2024	<u>\$1,253,658</u>

**2024**  
*Estimates provided by Allen County Board of Developmental Disabilities*



**ALLEN COUNTY, OHIO  
2023 & 2024 BUDGET  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

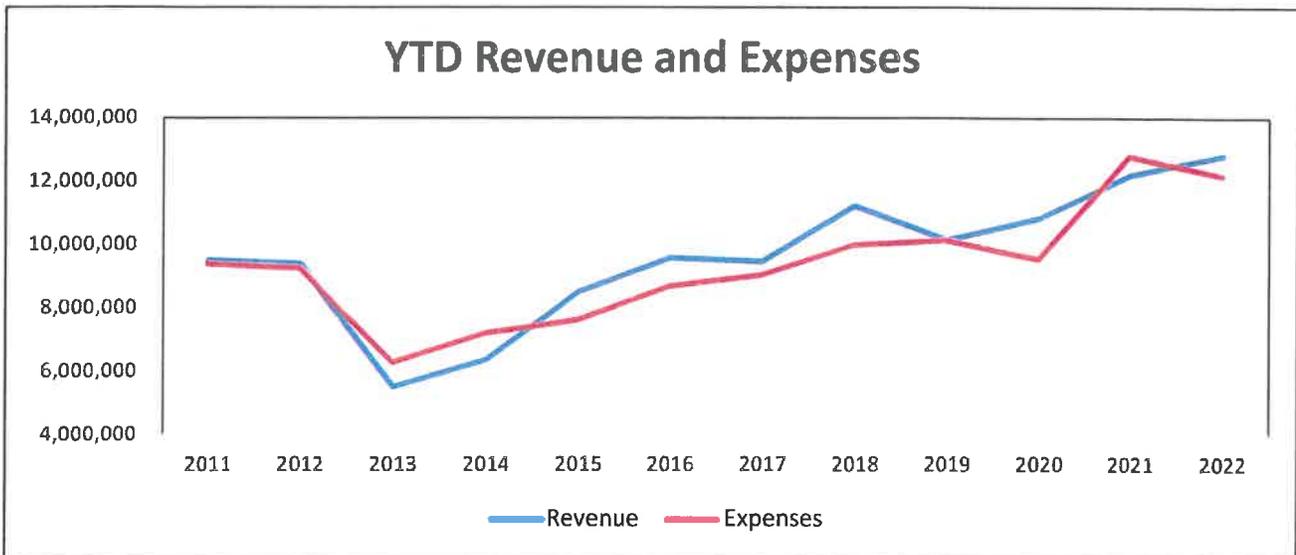
<b>2023</b>	<i>2023 Budget</i>	<i>Actual 1/1/23-6/30/23</i>	<i>Estimate 7/1/23-12/31/23</i>	<i>Projected @ 12/31/2023</i>
Fund Balance, January 1, 2023	\$9,103,064	\$9,103,064	\$8,955,610	\$9,103,064
2023 Revenues	11,820,229	6,097,859	5,722,370	\$11,820,229
2023 Expenditures	11,820,229	6,245,313	5,574,916	\$11,820,229
Projected Bal., December 31, 2023	<u>\$9,103,064</u>	<u>\$8,955,610</u>	<u>\$9,103,064</u>	<u>\$9,103,064</u>

**Cash Fund Balance at 6/30/23** **\$8,955,610**

<b>2024</b>	<i>Projected</i>
Fund Balance, January 1, 2024	\$9,103,064
2024 Estimated Revenues	7,171,041
2024 Estimated Expenditures	7,171,041
Projected Bal., December 31, 2024	<u>\$9,103,064</u>

**2024**

*Estimates provided by Mental Health & Recovery Services Board of Allen, Auglaize and Hardin Counties.*



**ALLEN COUNTY, OHIO  
2023 & 2024 BUDGET  
PARK DISTRICT (FUND 8850)**

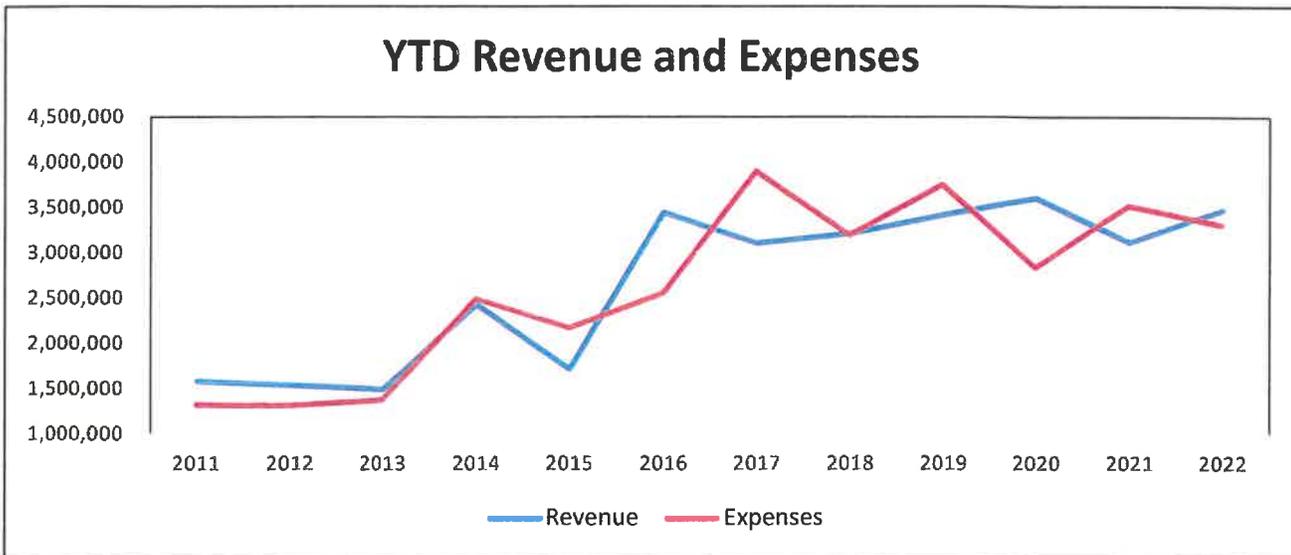
<b>2023</b>	<i>2023 Budget</i>	<i>Actual 1/1/23-6/30/23</i>	<i>Estimate 7/1/23-12/31/23</i>	<i>Projected @ 12/31/2023</i>
Fund Balance, January 1, 2023	\$2,331,098	\$2,331,098	\$2,362,572	\$2,331,098
2023 Revenues	3,404,750	1,895,097	1,532,183	\$3,427,280
2023 Expenditures	5,454,750	1,863,623	1,714,543	\$3,578,166
Projected Bal., December 31, 2023	<u>\$281,098</u>	<u>\$2,362,572</u>	<u>\$2,180,212</u>	<u>\$2,180,212</u>

**Cash Fund Balance at 6/30/23** **\$2,362,572**

<b>2024</b>	<i>Projected</i>
Fund Balance, January 1, 2024	\$ 2,180,212
2024 Estimated Revenues	3,200,000
2024 Estimated Expenditures	<u>3,500,000</u>
Projected Bal., December 31, 2024	<u>1,880,212</u>

**2024**

*Estimates provided by Allen County Board Metropolitan Park*



**ALLEN COUNTY, OHIO  
2023 & 2024 BUDGET  
GENERAL FUND (FUND 1001)**

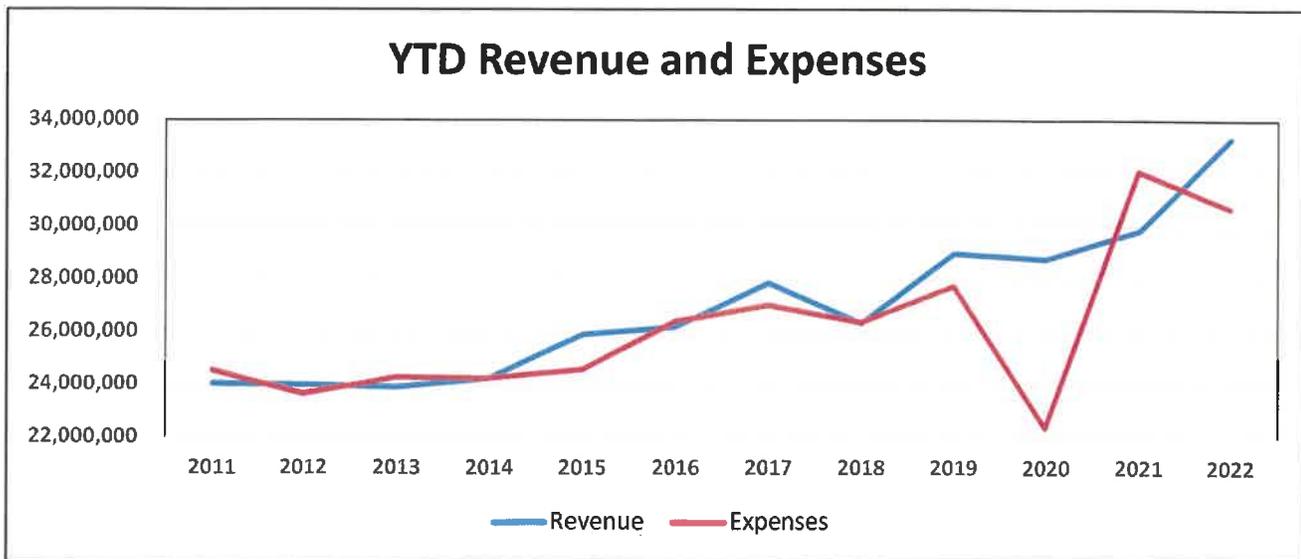
<b>2023</b>	<i>2023 Budget</i>	<i>Actual 1/1/23-6/30/23</i>	<i>Estimate 7/1/23-12/31/23</i>	<i>Projected @ 12/31/2023</i>
Fund Balance, January 1, 2023	\$13,432,511	\$13,432,511	\$20,396,762	\$13,432,511
2023 Revenues	27,964,939	27,621,209	6,343,730	\$33,964,939
2023 Expenditures	36,523,558	20,656,958	15,866,600	\$36,523,558
Projected Bal., December 31, 2023	<u>\$4,873,892</u>	<u>\$20,396,762</u>	<u>\$10,873,892</u>	<u>\$10,873,892</u>

**Cash Fund Balance at 6/30/23** **\$20,396,762**  
**Cash Balance of Reserve Fund at 6/30/23** **\$3,035,197**

<b>2024</b>	<i>Projected</i>
Fund Balance, January 1, 2024	\$10,873,892
2024 Estimated Revenues	27,800,000
2024 Estimated Expenditures	36,600,000
Projected Bal., December 31, 2024	<u>\$2,073,892</u>

**2023 & 2024 Budget Notes**

Pandemic Recovery remains slow, creating uncertainty in budgeting for 2024. Sales Tax, Local Government Funds, miscellaneous revenue, etc., are unpredictable at this time. Recession fears, war in the Ukraine, and continued Covid-19 consequences have led to uncertainty in forecasting. We are expecting to spend significant ARPA funds contained within the General Fund this year and next year. General Fund balances are unusually inflated due to the ARPA cash.



# GENERAL OBLIGATION DEBT SUMMARY REPORT

	G/O DEBT	TOTAL
<i>*JDC Construction Paid off in 2020</i>		
<b>Term</b>	NONE	
<b>Maturity</b>	NONE	
<b>Finance Company</b>	NONE	
<b>Interest Rate</b>		
<b>Funding</b>	Inside Milage	

**ALLEN COUNTY  
2024 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY FULL RATE MILLAGE		2022-2023 ESTIMATED TAX REVENUE	DATE OF LEVY BEG TAX YR	TERM OF LEVY END TAX YR	QUALIFY FOR 10% & 2.5% ROLLBACK
Allen County	Inside Millage General Fund	1.65	inside mills	\$4,044,697			Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills	\$1,838,499			Yes
Children's Services	2020 Current Expense	0.75	outside mills	\$1,547,274	11/5/2019 2020	5 Years 2024	Yes
Children's Services	2021 Current Expense	0.50	outside mills	\$987,114	5/4/2021 2021	5 Years 2025	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$6,180,997	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$537,477	5/6/2003 2003	Continuous Never	Yes
Tri-County Mental Health Recovery	2019 Current Expense <i>Revenue from all counties</i>	1.00	outside mills	\$3,690,851	11/6/2018 2019	5 Years 2023	No
Tri-County Mental Health Recovery	2015 Current Expense <i>Revenue from all counties</i>	0.50	outside mills	\$1,667,704	11/3/2015 2015	10 Years 2024	Yes
Johnny Appleseed Metro Park	2023 Current Expense	0.75	outside mills	\$1,547,274	5/2/2023 2023	10 Years 2032	Yes
Johnny Appleseed Metro Park	2023 Current Expense	0.75	outside mills	\$1,547,274	5/2/2023 2023	8 Years 2022	No
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$987,114	11/3/2020 2021	5 Years 2025	Yes
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$1,085,095	11/3/2020 2021	5 Years 2025	No

**NOTES**

**REVENUE:** The 2024 Estimated Revenue is based on the current (22p23) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2023.

**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 commercial 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.

# 2024 Tax Budget



Issued By:

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