

# 2025 Tax Budget



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**AVAILABLE FOR PUBLIC REVIEW: JULY 15<sup>th</sup>, 2024**

**PUBLIC HEARING: JULY 25<sup>th</sup>, 2024**

**PLANNED ADOPTION: JULY 25<sup>th</sup>, 2024**

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



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July 15<sup>th</sup>, 2024

Allen County Commissioners  
Lima, Ohio 45801

RE: Adoption of the 2025 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>, 2024, and adopt as your tax budget on that same day for fiscal year January 1, 2025 to December 31, 2025 (FY2025), 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 2024 and 2025. The 2025 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>, 2024.

Similar to 2021, 2022, 2023, and 2024, this 2025 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 2024, and definitely for 2025, 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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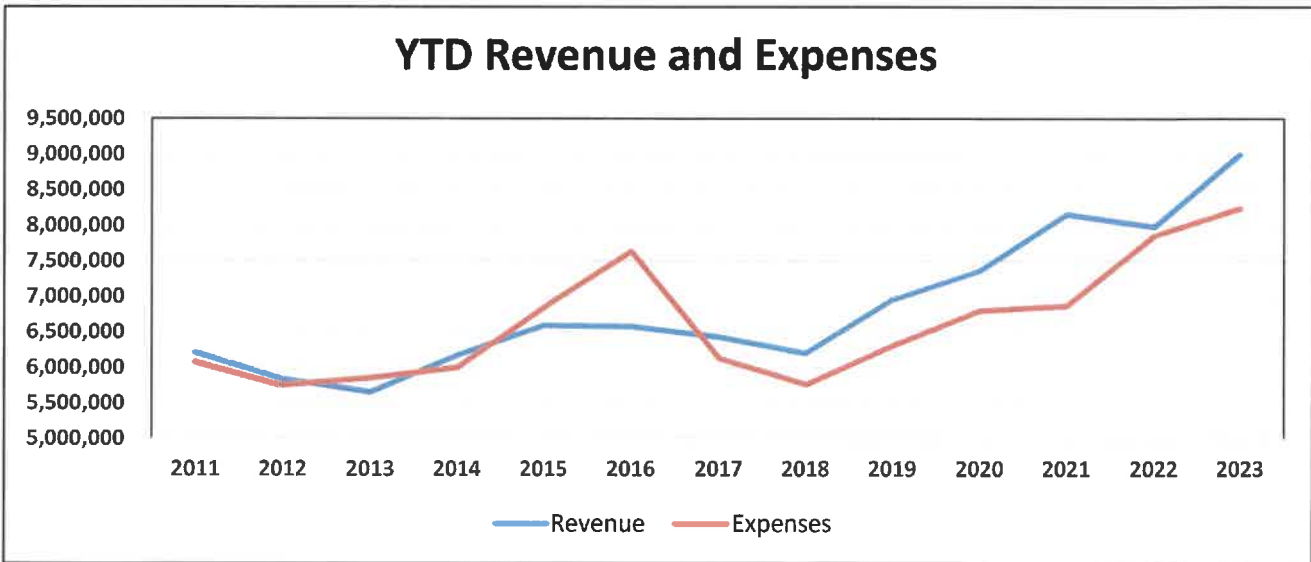
**ALLEN COUNTY, OHIO  
2024 & 2025 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

<b>2024</b>	<i>2024 Budget</i>	<i>Actual 1/1/24-6/30/24</i>	<i>Estimate 7/1/24-12/31/24</i>	<i>Projected @ 12/31/2024</i>
Fund Balance, January 1, 2024	\$5,700,930	\$5,700,930	\$5,937,998	\$5,700,930
2024 Revenues	8,875,729	4,438,241	4,437,488	\$8,875,729
2024 Expenditures	9,113,759	4,201,173	4,912,586	\$9,113,759
Projected Bal., December 31, 2024	<u>\$5,462,900</u>	<u>\$5,937,998</u>	<u>\$5,462,900</u>	<u>\$5,462,900</u>

**Cash Fund Balance at 6/30/24** **\$5,937,998**

<b>2025</b>	<i>Projected</i>
Fund Balance, January 1, 2025	\$5,462,900
2025 Estimated Revenues	8,875,729
2025 Estimated Expenditures	9,113,759
Projected Bal., December 31, 2025	<u>\$5,224,870</u>

**2025**  
*Estimates provided by Allen County Children Services Board*



**ALLEN COUNTY, OHIO  
2024 & 2025 BUDGET  
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

*Operating Revenue and Expenses with Reserves & Liabilities*

<b>2024</b>	2024 Budget	Actual 1/1/24-6/30/24	Estimate 7/1/24-12/31/24	Projected @ 12/31/2024
Fund Balance, January 1, 2024	\$11,468,599	\$11,468,599	\$12,086,794	\$11,468,599
2024 Revenues	9,980,563	5,541,431	4,439,131.60	\$9,980,563
2024 Expenditures	10,709,401	4,923,236	5,786,164.83	\$10,709,401
2024 Medicaid & Stability	-	-	-	\$0
2024 Vacation/Severance Liabilities	-	-	-	\$0
Projected Bal., December 31, 2024	<u>\$10,739,761</u>	<u>\$12,086,794</u>	<u>\$10,739,761</u>	<u>\$10,739,761</u>

**Cash Fund Balance at 6/30/24** **\$12,086,794**

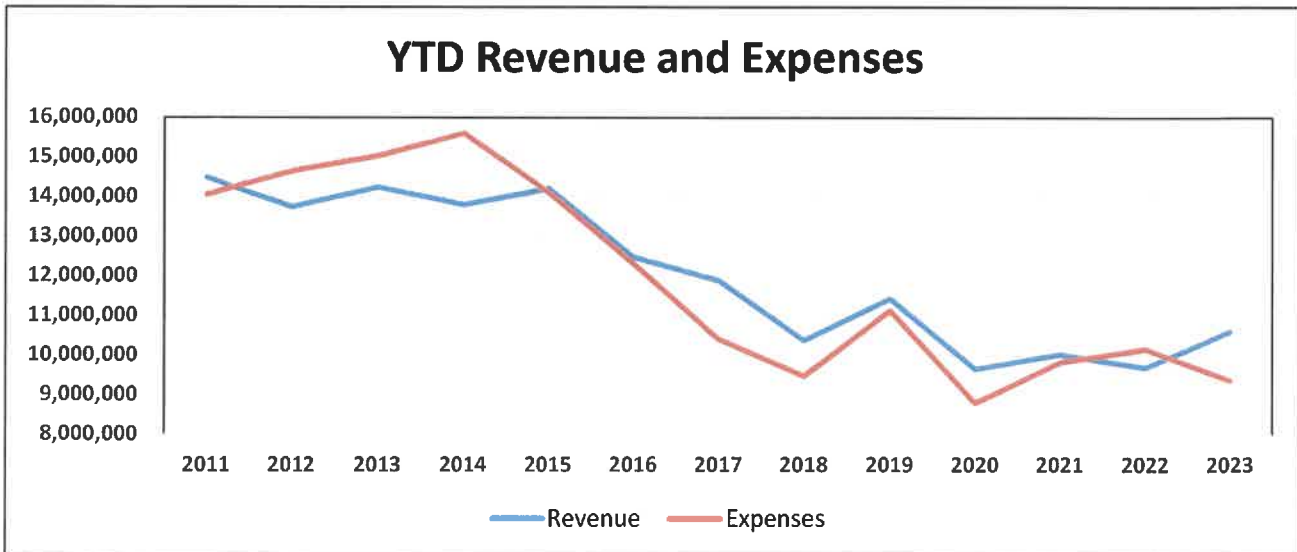
**2025**

*Projected*

Fund Balance, January 1, 2025	\$10,739,761
2025 Estimated Revenues	9,668,858
2025 Estimated Expenditures	11,210,009
Projected Bal., December 31, 2025	<u>\$9,198,610</u>

**2025**

*Estimates provided by Allen County Board of Developmental Disabilities*



**ALLEN COUNTY, OHIO  
2024 & 2025 BUDGET  
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

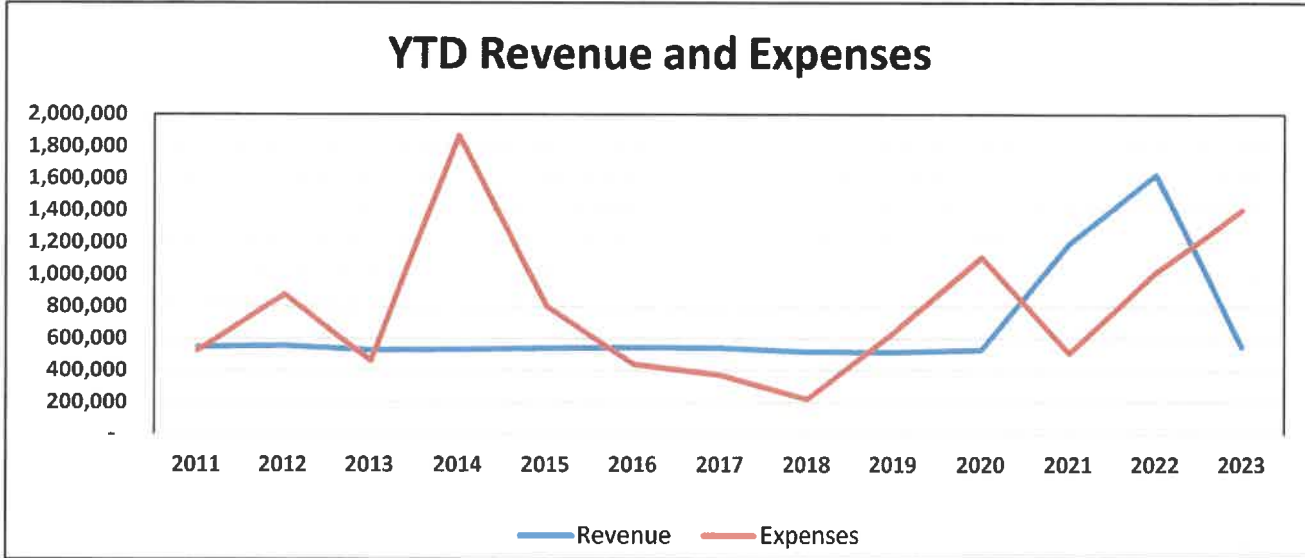
<b>2024</b>	<i>2024 Budget</i>	<i>Actual 1/1/24-6/30/24</i>	<i>Estimate 7/1/24-12/31/24</i>	<i>Projected @ 12/31/2024</i>
Fund Balance, January 1, 2024	\$1,071,040	\$1,071,040	\$1,222,598	\$1,071,040
2024 Revenues	542,286	312,895.69	229,390.31	542,286.00
2024 Expenditures	681,667	161,338.49	520,328.51	681,667.00
Projected Bal., December 31, 2024	<u>\$931,659</u>	<u>\$1,222,598</u>	<u>\$931,659</u>	<u>\$931,659</u>

**Cash Fund Balance at 6/30/24** **\$1,222,598**

<b>2025</b>	<i>Projected</i>
Fund Balance, January 1, 2025	\$931,659
2025 Estimated Revenues	570,000
2025 Estimated Expenditures	502,625
Projected Bal., December 31, 2025	<u>\$999,034</u>

**2025**

*Estimates provided by Allen County Board of Developmental Disabilities*



**ALLEN COUNTY, OHIO  
2024 & 2025 BUDGET  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

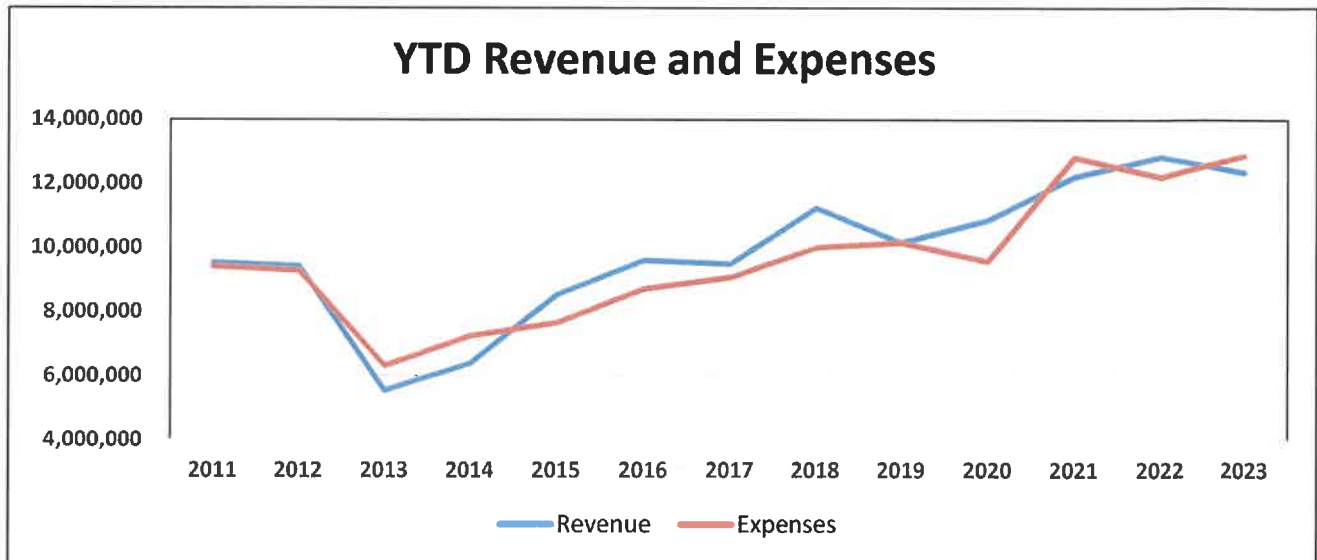
<b>2024</b>	<i>2024 Budget</i>	<i>Actual 1/1/24-6/30/24</i>	<i>Estimate 7/1/24-12/31/24</i>	<i>Projected @ 12/31/2024</i>
Fund Balance, January 1, 2024	\$8,570,983	\$8,570,983	\$9,087,869	\$8,570,983
2024 Revenues	15,947,214	7,196,428	8,750,786	\$15,947,214
2024 Expenditures	15,947,215	6,679,542	9,267,673	\$15,947,215
Projected Bal., December 31, 2024	<u>\$8,570,982</u>	<u>\$9,087,869</u>	<u>\$8,570,982</u>	<u>\$8,570,982</u>

**Cash Fund Balance at 6/30/24** **\$9,087,869**

<b>2025</b>	<i>Projected</i>
Fund Balance, January 1, 2025	\$8,570,982
2025 Estimated Revenues	7,817,605
2025 Estimated Expenditures	7,817,605
Projected Bal., December 31, 2025	<u>\$8,570,981</u>

**2025**

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



**ALLEN COUNTY, OHIO  
2024 & 2025 BUDGET  
PARK DISTRICT (FUND 8850)**

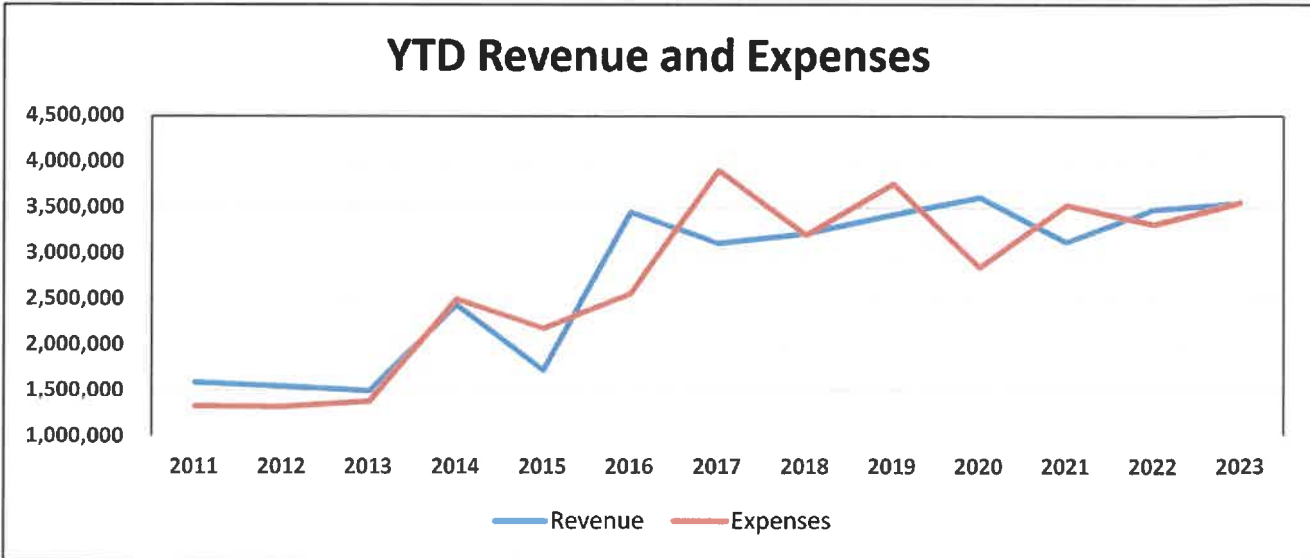
<b>2024</b>	<i>2024 Budget</i>	<i>Actual 1/1/24-6/30/24</i>	<i>Estimate 7/1/24-12/31/24</i>	<i>Projected @ 12/31/2023</i>
Fund Balance, January 1, 2024	\$2,324,611	\$2,324,611	\$1,719,638	\$2,324,611
2024 Revenues	3,486,750	1,905,649	1,581,101	\$3,486,750
2024 Expenditures	5,551,941	2,510,622	1,359,187	\$3,869,809
Projected Bal., December 31, 2024	<u>\$259,420</u>	<u>\$1,719,638</u>	<u>\$1,941,552</u>	<u>\$1,941,552</u>

**Cash Fund Balance at 6/30/24** **\$1,719,638**

**2025** *Projected*

Fund Balance, January 1, 2025	\$ 1,941,552
2025 Estimated Revenues	3,500,000
2025 Estimated Expenditures	3,500,000
Projected Bal., December 31, 2025	<u>1,941,552</u>

**2025**  
*Estimates provided by Allen County Board Metropolitan Park*





**ALLEN COUNTY, OHIO  
2024 & 2025 BUDGET  
GENERAL FUND (FUND 1001)**

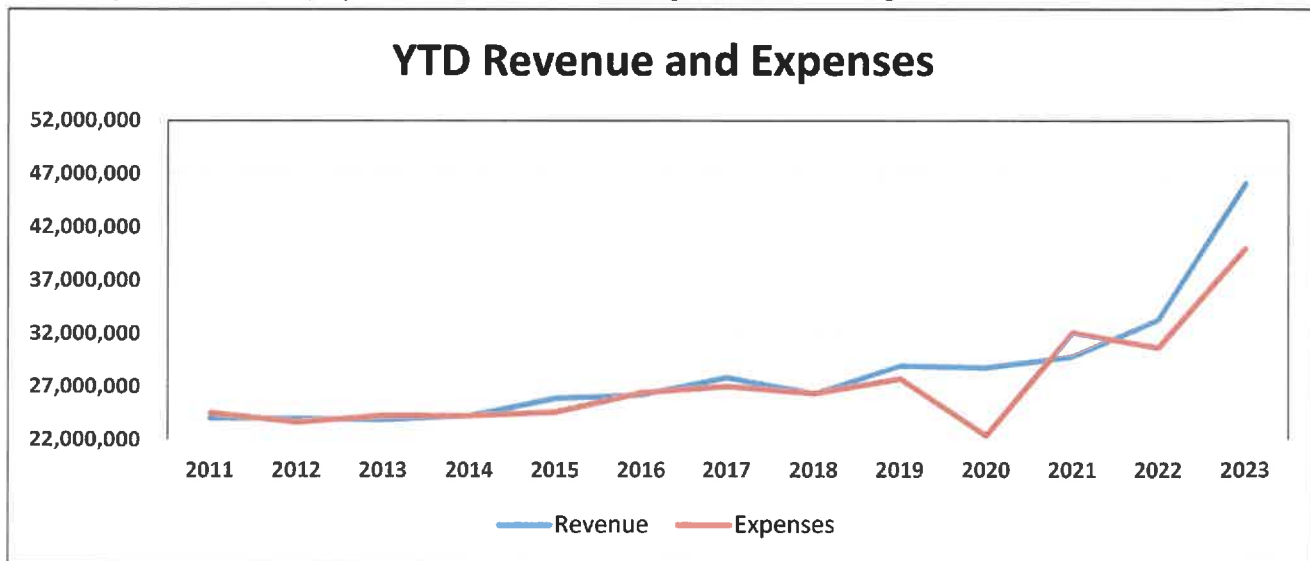
<b>2024</b>	<i>2024 Budget</i>	<i>Actual 1/1/24-6/30/24</i>	<i>Estimate 7/1/24-12/31/24</i>	<i>Projected @ 12/31/2024</i>
Fund Balance, January 1, 2024	\$19,532,132	\$19,532,132	\$21,262,556	\$19,532,132
2024 Revenues	32,835,903	19,166,215	13,669,688	\$32,835,903
2024 Expenditures	37,033,591	17,435,791	19,597,801	\$37,033,591
Projected Bal., December 31, 2024	<u>\$15,334,443</u>	<u>\$21,262,556</u>	<u>\$15,334,443</u>	<u>\$15,334,443</u>

**Cash Fund Balance at 6/30/24** **\$21,262,471**  
**Cash Balance of Reserve Fund at 6/30/24** **\$5,499,999**

<b>2025</b>	<i>Projected</i>
Fund Balance, January 1, 2025	\$15,334,443
2025 Estimated Revenues	32,281,264
2025 Estimated Expenditures	37,126,963
Projected Bal., December 31, 2025	<u>\$10,488,744</u>

**2024 & 2025 Budget Notes**

The County is still recovering from the Pandemic, and growth remains slow, creating ongoing uncertainty that continues into budgeting for 2025. Sales Tax, Local Government Funds, reimbursements for Indigent Defense, and other miscellaneous income are somewhat unpredictable at this time. In addition, ongoing recession fears, high inflation, and continued Covid-19 consequences have led to uncertainty in forecasting. We are expecting significant remaining ARPA spending in 2025 for the construction of a new county administration building. No debt is expected as a result of this construction. General Fund balances are unusually inflated due to project funds reserved from original ARPA funding.



# 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  
2025 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY		2023-2024 ESTIMATED TAX REVENUE	DATE OF LEVY	TERM OF LEVY	QUALIFY FOR 10% & 2.5% ROLLBACK
		FULL RATE	MILLAGE		BEG TAX YR	END TAX YR	
Allen County	Inside Millage General Fund	1.65	inside mills	\$4,097,559			Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills	\$1,862,527			Yes
Children's Services	2020 Current Expense	0.75	outside mills	\$1,570,194	11/5/2019 2020	5 Years 2024	Yes
Children's Services	2021 Current Expense	0.50	outside mills	\$1,002,251	5/4/2021 2021	5 Years 2025	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$6,282,924	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$546,340	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	\$3,747,616	11/7/2023 2024	5 Years 2028	No
Tri-County Mental Health Recovery	2015 Current Expense <i>Revenue from all counties</i>	0.50	outside mills	\$1,695,305	11/3/2015 2015	10 Years 2024	Yes
Johnny Appleseed Metro Park	2023 Current Expense	0.75	outside mills	\$1,570,194	5/2/2023 2023	10 Years 2032	Yes
Johnny Appleseed Metro Park	2023 Current Expense	0.75	outside mills	\$1,570,194	5/2/2023 2023	8 Years 2030	No
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$1,002,251	11/3/2020 2021	5 Years 2025	Yes
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$1,100,546	11/3/2020 2021	5 Years 2025	No

**NOTES**

**REVENUE:** The 2025 Estimated Revenue is based on the current (23p24) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2024.

**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.

# 2025 Tax Budget



Issued By:

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