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July 22<sup>nd</sup>, 2020

Allen County Commissioners  
Lima, Ohio 45801

RE: Adoption of the 2021 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 23<sup>rd</sup>, 2020, and adopt as your tax budget on July 23<sup>rd</sup>, 2020 for fiscal year January 1, 2021 to December 31, 2021 (FY2021), 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 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 2019, 2018, 2017, 2016, and 2015 revenues and expenditures, while the 2020 includes the first 6 months actual transactions and the last 6 months estimated transactions. The 2021 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. It was available for inspection in my office starting July 13<sup>th</sup>, 2020.

This 2021 tax budget is unique, in that the county is experiencing a nation-wide pandemic that has proven unpredictable and is unrelenting at this particular point in time. Revenue predictions for the remainder of 2020, and definitely for 2021, are extremely 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

# 2021 Tax Budget



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**AVAILABLE FOR PUBLIC REVIEW: July 13<sup>th</sup>, 2020**

**PUBLIC HEARING: JULY 23<sup>rd</sup>, 2020**

**PLANNED ADOPTION: JULY 23<sup>rd</sup>, 2020**

*Issued by:*

*Rachael S. Gilroy*

*Allen County Auditor*

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**ALLEN COUNTY, OHIO  
SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES  
CHILDRENS SERVICES (FUND 2019)**

**Table represents the TAX BUDGET recorded each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$1,996,960	\$1,914,144	\$2,307,273	\$2,773,245	\$2,714,929
YYYY Revenues	6,858,744	7,283,533	6,500,000	6,238,260	6,529,188
YYYY Expenditures	6,896,430	7,347,561	7,689,000	7,055,000	6,725,230
Projected Bal., December 31	<u>\$1,959,274</u>	<u>\$1,850,116</u>	<u>\$1,118,273</u>	<u>\$1,956,505</u>	<u>\$2,518,887</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$1,914,144	\$1,914,144	\$1,611,620	\$2,670,809	\$2,927,987
YYYY Revenues	6,858,744	6,858,744	7,283,533	6,767,770	6,338,260
YYYY Expenditures	6,896,430	6,896,430	7,347,561	6,863,536	6,493,002
Projected Bal., December 31	<u>\$1,876,458</u>	<u>\$1,876,458</u>	<u>\$1,547,592</u>	<u>\$2,575,043</u>	<u>\$2,773,245</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respo**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$2,355,514	\$1,914,144	\$1,611,620	\$2,670,809	2,927,987
YYYY Revenues	6,919,381	6,195,417	6,426,120	6,573,593	6,587,599
YYYY Expenditures	6,305,549	5,754,048	6,123,595	7,632,783	6,844,777
Projected Bal., December 31	<u>\$2,969,346</u>	<u>\$2,355,513</u>	<u>\$1,914,145</u>	<u>\$1,611,619</u>	<u>\$2,670,809</u>

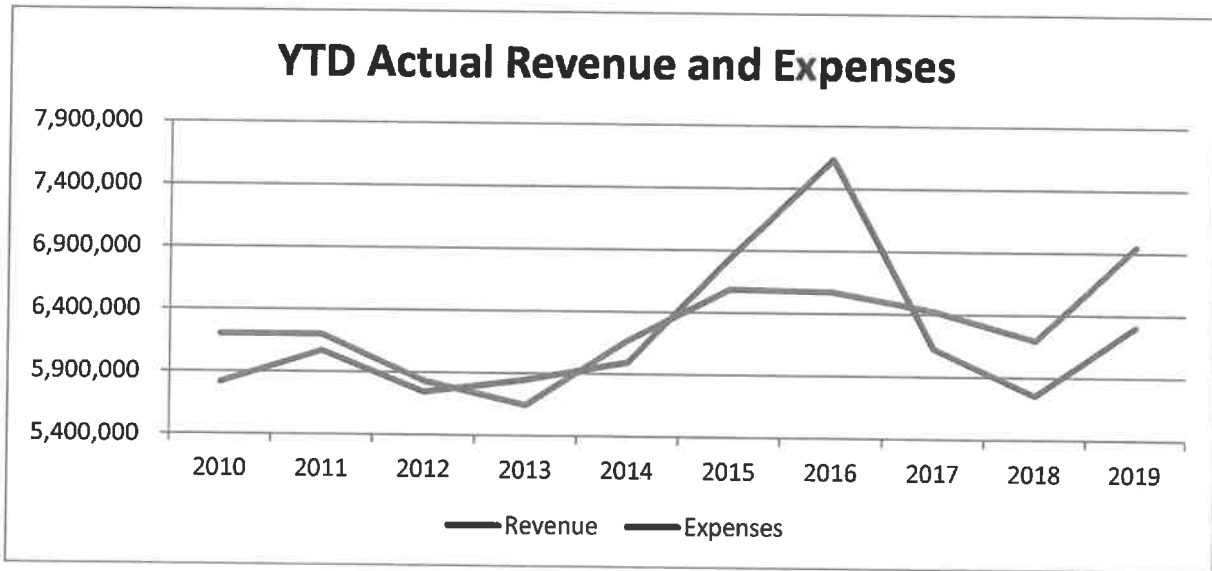
**ALLEN COUNTY, OHIO  
2020 & 2021 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

<b>2020</b>	<i>2020 Budget</i>	<i>Actual 6/30/2020</i>	<i>Estimate 7/01/20-12/31/20</i>	<i>Projected @ 12/31/2020</i>
Fund Balance, January 1, 2020	\$2,969,346	\$2,969,346	\$2,969,346	\$2,969,346
2020 Revenues	6,858,744	3,774,423	3,084,321	\$6,858,744
2020 Expenditures	6,896,430	3,598,557	3,297,873	\$6,896,430
Projected Bal., December 31, 2020	<u>\$2,931,660</u>	<u>\$3,145,212</u>	<u>\$2,755,794</u>	<u>\$2,931,660</u>

**Cash fund balance at 6/30/20** **\$3,145,212**

<b>2021</b>	<i>Projected</i>
Fund Balance, January 1, 2021	\$2,969,346
2021 Estimated Revenues	6,815,857
2021 Estimated Expenditures	6,651,421
Projected Bal., December 31, 2021	<u>\$3,133,782</u>

**2021 Budget Notes**  
*Estimates provided by Allen County Children Services Board*



**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

**Table represents the TAX BUDGET recorded each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$9,334,262	\$8,432,383	\$6,949,683	\$4,732,973	\$7,142,442
YYYY Revenues	10,292,095	10,461,335	10,757,586	13,818,629	13,614,922
YYYY Expenditures	18,260,067	11,940,062	11,103,094	17,064,774	16,617,918
YYYY Reserve Fund					0
YYYY Severance Liabilities					0
Projected Bal., December 31	<u>\$1,366,290</u>	<u>\$6,953,656</u>	<u>\$6,604,175</u>	<u>\$1,486,828</u>	<u>\$4,139,446</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$9,334,262	\$8,432,383	\$6,949,683	\$6,780,193	\$6,684,448
YYYY Revenues	10,292,095	10,292,095	10,741,997	12,465,586	14,929,498
YYYY Expenditures	18,260,067	11,456,825	11,829,469	16,160,276	16,880,973
YYYY Reserve Fund					4,232,973
YYYY Severance Liabilities					500,000
Projected Bal., December 31	<u>\$1,366,290</u>	<u>\$7,267,653</u>	<u>\$5,862,211</u>	<u>\$3,085,503</u>	<u>\$0</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each resper**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$9,334,262	\$8,432,383	\$6,949,683	\$6,780,193	\$6,684,448
YYYY Revenues	11428587.08	10369379.2	11,886,891	12,469,698	14,202,549
YYYY Expenditures	11118643.93	9467500.41	10,404,191	12,300,208	14,106,803
YYYY Reserve Fund					
YYYY Severance Liabilities					
Projected Bal., December 31	<u>\$9,644,205</u>	<u>\$9,334,262</u>	<u>\$8,432,383</u>	<u>\$6,949,683</u>	<u>\$6,780,194</u>

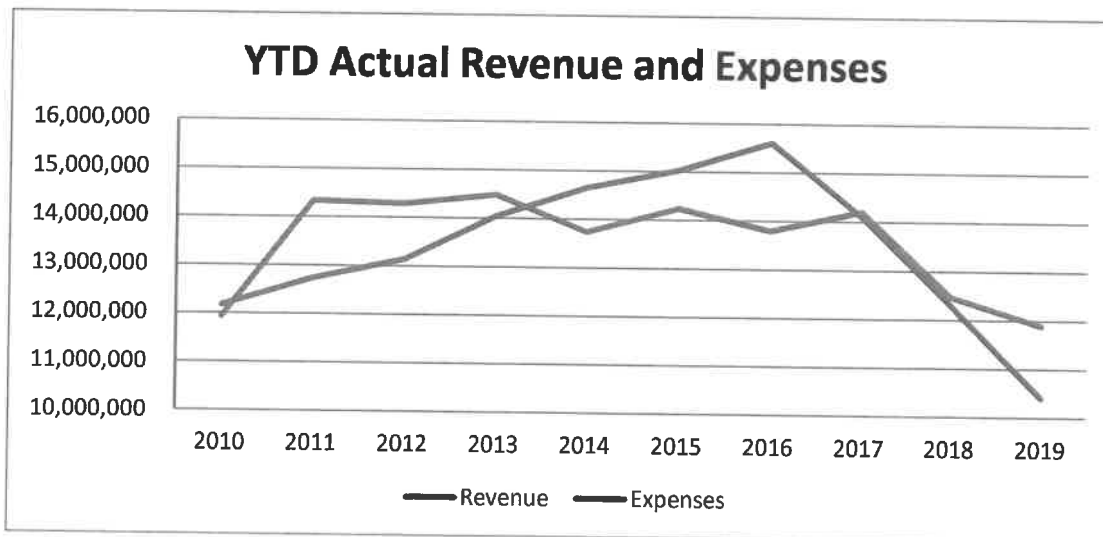
**ALLEN COUNTY, OHIO  
2020 & 2021 BUDGET  
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

<i>Operating Revenue and Expenses with Reserves &amp; Liabilities</i>				
<b>2020</b>	2020 Budget	Actual 11/01/20-06/30/20	Estimate 7/01/20-12/31/20	Projected @ 12/31/2020
Fund Balance, January 1, 2020	\$9,644,205	\$9,644,205	\$10,673,264	\$9,644,205
2020 Revenues	9,689,767	5,249,966	4,439,801.25	\$9,689,767
2020 Expenditures	10,745,435	4,220,907	6,524,528.46	\$10,745,435
2020 Medicaid & Stability	400,000	-	-	\$0
2018 Vacation/Severance Liabilities	0	-	-	\$0
Projected Bal., December 31, 2020	<u>\$8,188,537</u>	<u>\$10,673,264</u>	<u>\$8,588,537</u>	<u>\$8,588,537</u>

**Cash fund balance at 6/30/20** **\$10,673,264**

<b>2021</b>	<i>Projected</i>
Fund Balance, January 1, 2021	\$8,988,537
2021 Estimated Revenues	9,391,875
2021 Estimated Expenditures	7,665,650
12/31/19 Cash Balance	<u>\$10,714,762</u>

**2021 Budget Notes**  
*Estimates provided by Allen County Board of Developmental Disabilities*



**ALLEN COUNTY, OHIO**  
**SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES**  
**A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

**Table represents the TAX BUDGET recorded each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$1,340,443	\$1,043,106	\$525,634	\$514,610	\$951,437
YYYY Revenues	500,000	436,412	436,412	436,413	436,412
YYYY Expenditures	831,417	475,953	338,112	435,480	242,794
Projected Bal., December 31	<u>\$1,009,026</u>	<u>\$1,003,565</u>	<u>\$623,934</u>	<u>\$515,543</u>	<u>\$1,145,055</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$1,340,443	\$1,043,106	\$874,264	\$769,901	\$1,033,057
YYYY Revenues	500,000	484,908	538,855	436,412	436,412
YYYY Expenditures	831,417	499,000	665,112	680,679	954,859
Projected Bal., December 31	<u>\$1,009,026</u>	<u>\$1,029,014</u>	<u>\$748,007</u>	<u>\$525,634</u>	<u>\$514,610</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$1,340,443	\$1,043,106	874,264	769,901	1,033,057
YYYY Revenues	513,625.10	516,050.00	538,855	541,957	538,053
YYYY Expenditures	637,622.21	218,712.00	370,022	437,595	801,209
Projected Bal., December 31	<u>\$1,216,446</u>	<u>\$1,340,444</u>	<u>\$1,043,097</u>	<u>\$874,263</u>	<u>\$769,901</u>



**ALLEN COUNTY, OHIO  
2020 & 2021 BUDGET  
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

<b>2020</b>	<i>2020 Budget</i>	<i>Actual 6/30/2020</i>	<i>Estimate 7/01/20-12/31/20</i>	<i>Projected @ 12/31/2020</i>
Fund Balance, January 1, 2020	\$1,216,446	\$1,216,446	\$1,216,446	\$1,216,446
2020 Revenues	9,616,146	285,916.19	9,330,229.81	\$9,616,146
2020 Expenditures	11,033,726	146,921.87	10,886,804.13	\$11,033,726
Projected Bal., December 31, 2020	<u>(\$201,134)</u>	<u>\$1,355,440</u>	<u>(\$340,128)</u>	<u>(\$201,134)</u>

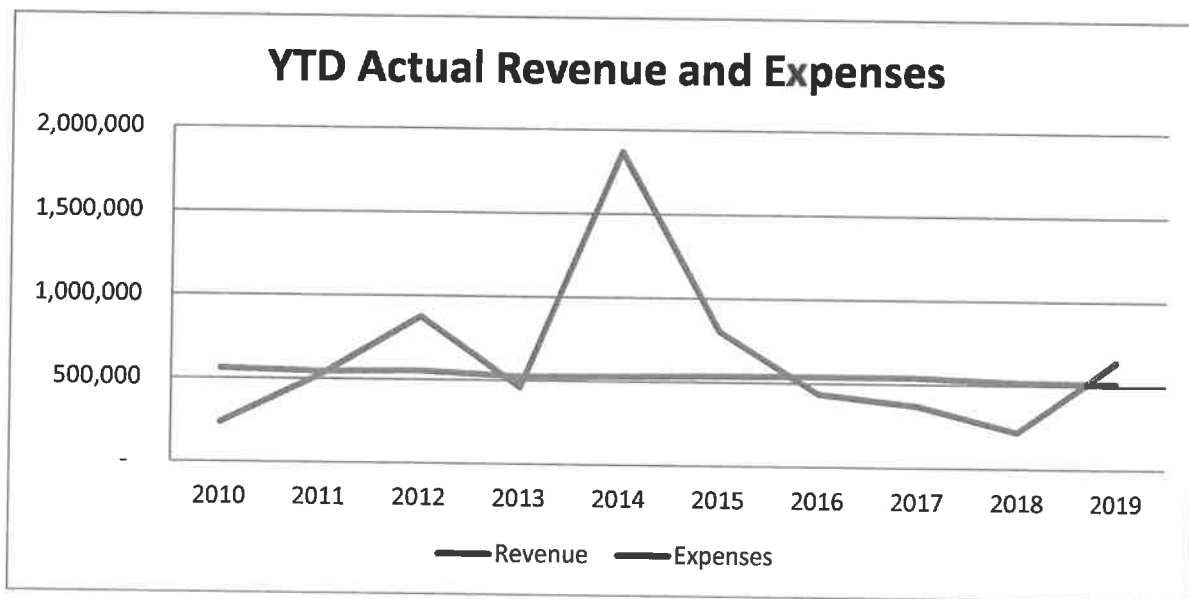
**Cash fund balance at 6/30/20** **\$1,355,440**

<b>2021</b>	<i>Projected</i>
Fund Balance, January 1, 2021	\$395,363
2021 Estimated Revenues	501,580
2021 Estimated Expenditures	769,082
Projected Bal., December 31, 2021	<u>\$127,861</u>

**2021 Budget Notes**

*Estimates provided by Allen County Board of Developmental Disabilities*

*\*\* costs will need to be looked at, as the revenue is significantly down currently in 2020*



**ALLEN COUNTY, OHIO  
SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

**Table represents the TAX BUDGET recorded each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$6,781,533	\$5,553,440	\$4,238,897	\$3,358,864	\$3,868,796
YYYY Revenues	9,736,801	8,927,513	8,518,753	8,351,708	8,671,146
YYYY Expenditures	10,163,801	8,927,513	8,634,543	8,351,708	8,671,146
Projected Bal., December 31	<u>\$6,354,533</u>	<u>\$5,553,440</u>	<u>\$4,123,107</u>	<u>\$3,358,864</u>	<u>\$3,868,796</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$6,781,533	\$5,553,440	\$5,131,336	\$4,238,897	\$3,358,864
YYYY Revenues	9,736,801	8,927,513	8,518,753	8,798,892	8,671,146
YYYY Expenditures	10,163,801	8,927,513	9,623,773	8,798,892	8,671,146
Projected Bal., December 31	<u>\$6,354,533</u>	<u>\$5,553,440</u>	<u>\$4,026,316</u>	<u>\$4,238,897</u>	<u>\$3,358,864</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$6,781,533	\$5,553,440	\$5,131,336	\$4,238,896	3,358,865
YYYY Revenues	11,155,091	11,237,028	9,495,254	9,603,566	8,518,283
YYYY Expenditures	10,155,199	10,008,935	9,073,151	8,711,125	7,638,251
Projected Bal., December 31	<u>\$7,781,425</u>	<u>\$6,781,533</u>	<u>\$5,553,440</u>	<u>\$5,131,336</u>	<u>\$4,238,897</u>

**ALLEN COUNTY, OHIO  
2020 & 2021 BUDGET  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

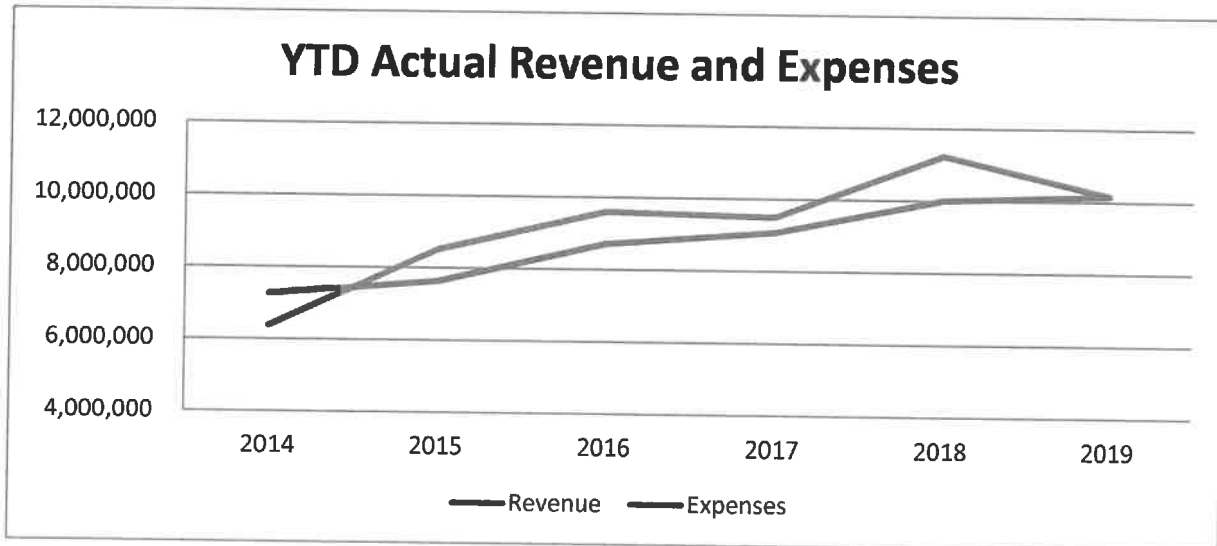
<b>2020</b>	<i>2020 Budget</i>	<i>Actual 44012</i>	<i>Estimate 7/01/20-12/31/20</i>	<i>Projected @ 12/31/2020</i>
Fund Balance, January 1, 2020	\$1,670,595	\$1,670,595	\$1,670,595	\$1,670,595
2020 Revenues	3,742,412	1,907,448	1,834,964	\$3,742,412
2020 Expenditures	3,405,400	1,292,624	2,112,776	\$3,405,400
Projected Bal., December 31, 2020	<u>\$2,007,607</u>	<u>\$2,285,419</u>	<u>\$1,392,783</u>	<u>\$2,007,607</u>

**Cash fund balance at 6/30/20** **\$2,285,419**

<b>2021</b>	<i>Projected</i>
Fund Balance, January 1, 2021	\$1,986,278
2021 Estimated Revenues	3,090,750
2021 Estimated Expenditures	2,755,500
Projected Bal., December 31, 2021	<u>\$2,321,528</u>

**2021 Budget Notes**

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



**ALLEN COUNTY, OHIO  
SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES  
PARK DISTRICT (FUND 8850)**

**Table represents the TAX BUDGET recorded each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$2,133,321	\$2,133,321	\$2,640,525	\$1,930,362	\$2,146,550
YYYY Revenues	3,116,350	2,825,350	3,305,400	2,641,200	1,434,000
YYYY Expenditures	4,380,677	3,928,350	5,945,925	4,569,045	3,325,100
Projected Bal., December 31	<u>\$868,994</u>	<u>\$1,030,321</u>	<u>\$0</u>	<u>\$2,517</u>	<u>\$255,450</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$2,148,200	\$2,133,321	\$2,933,174	\$2,039,747	\$2,501,978
YYYY Revenues	3,116,350	3,116,350	2,819,421	2,819,554	1,503,982
YYYY Expenditures	4,380,677	4,380,677	5,896,595	4,846,257	3,919,531
Projected Bal., December 31	<u>\$883,873</u>	<u>\$868,994</u>	<u>(\$144,000)</u>	<u>\$13,044</u>	<u>\$86,429</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each resp**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$2,148,200	\$2,133,321	\$2,933,174	\$2,039,746	2,501,978
YYYY Revenues	3,423,938	3,215,587	3,110,743	3,452,087	1,716,069
YYYY Expenditures	3,760,824	3,200,708	3,910,597	2,558,659	2,178,300
Projected Bal., December 31	<u>\$1,811,314</u>	<u>\$2,148,200</u>	<u>\$2,133,321</u>	<u>\$2,933,174</u>	<u>\$2,039,747</u>

**ALLEN COUNTY, OHIO  
2020 & 2021 BUDGET  
PARK DISTRICT (FUND 8850)**

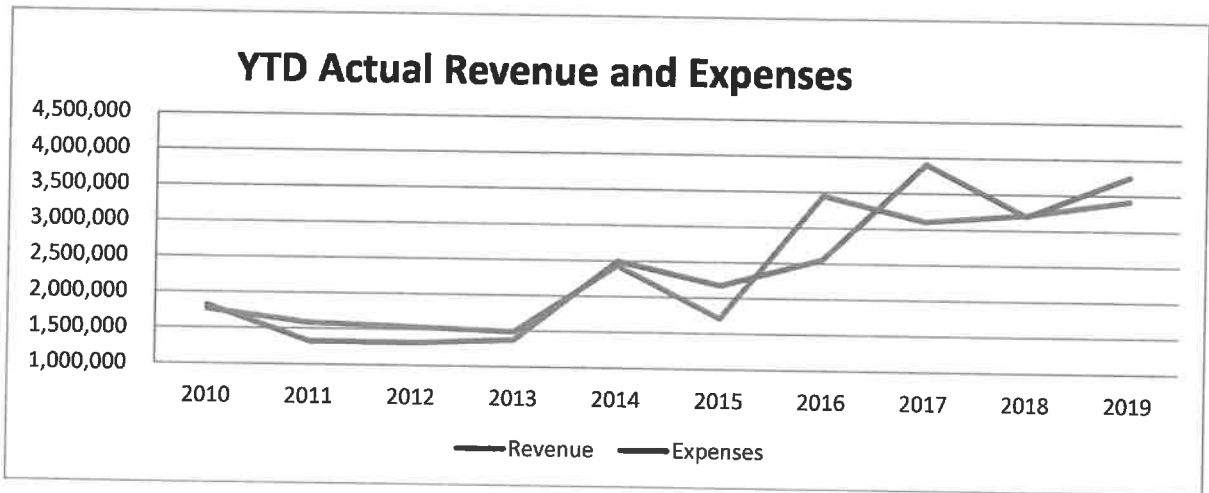
<b>2020</b>	<i>2020 Budget</i>	<i>Actual 44012</i>	<i>Estimate 7/01/20-12/31/20</i>	<i>Projected @ 12/31/2020</i>
Fund Balance, January 1, 2020	\$1,670,595	\$1,670,595	\$1,670,595	\$1,670,595
2020 Revenues	3,742,412	1,907,448	1,834,964	\$3,742,412
2020 Expenditures	3,405,400	1,292,624	2,112,776	\$3,405,400
	0	0	0	\$0
Projected Bal., December 31, 2020	<u>\$2,007,607</u>	<u>\$2,285,419</u>	<u>\$1,392,783</u>	<u>\$2,007,607</u>

**Cash fund balance at 6/30/20** **\$2,426,138**

<b>2021</b>	<i>Projected</i>
Fund Balance, January 1, 2021	\$ 1,986,278
2021 Estimated Revenues	3,090,750
2021 Estimated Expenditures	<u>2,755,500</u>
Projected Bal., December 31, 2021	<u>2,321,528</u>

**2021 Budget Notes**

*Estimates provided by Allen County Board Metropolitan Park*



**ALLEN COUNTY, OHIO  
SCHEDULE OF TAX BUDGET, ANNUAL BUDGET, AND ACTUAL BALANCES  
GENERAL FUND (FUND 1001)**

**Table represents the TAX BUDGET recorded each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$5,462,796	\$5,502,779	\$3,229,391	\$3,572,527	\$2,924,291
YYYY Revenues	26,024,344	23,700,981	24,584,200	24,700,000	25,417,036
YYYY Expenditures	27,976,507	27,228,150	26,660,607	24,507,127	25,601,784
Projected Bal., December 31	<u>\$3,510,633</u>	<u>\$1,975,610</u>	<u>\$1,152,984</u>	<u>\$3,765,400</u>	<u>\$2,739,543</u>

**Table represents the ANNUAL BUDGET appropriated each year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$5,462,796	\$5,502,779	\$4,666,551	\$4,879,140	\$3,569,922
YYYY Revenues	26,024,344	25,171,980	24,830,836	24,960,857	25,417,036
YYYY Expenditures	27,976,507	27,895,069	28,866,026	27,334,367	25,601,784
Projected Bal., December 31	<u>\$3,510,633</u>	<u>\$2,779,690</u>	<u>\$631,361</u>	<u>\$2,505,630</u>	<u>\$3,385,175</u>

**Table represents the ACUTAL BALANCES (carry over, revenue, and expenses) for each respective year.**

	2019	2018	2017	2016	2015
Fund Balance, January 1	\$5,462,796	\$5,502,779	\$4,666,551	\$4,879,140	3,569,922
YYYY Revenues	28,971,443	26,328,472	27,846,909	26,191,097	25,892,606
YYYY Expenditures	27,739,983	26,366,391	27,010,635	26,403,686	24,583,388
Projected Bal., December 31	<u>\$6,694,256</u>	<u>\$5,464,860</u>	<u>\$5,502,825</u>	<u>\$4,666,551</u>	<u>\$4,879,140</u>

**ALLEN COUNTY, OHIO  
2020 & 2021 BUDGET  
GENERAL FUND (FUND 1001)**

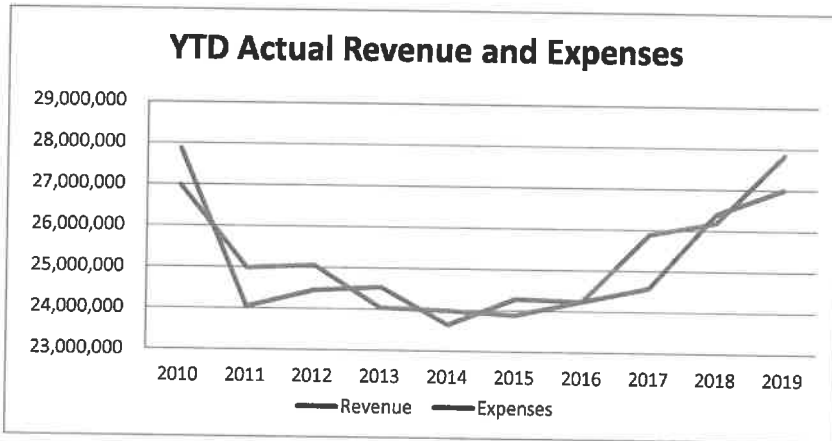
<b>2020</b>	<i>2020 Budget</i>	<i>Actual 6/30/2020</i>	<i>Estimate 7/01/20-12/31/20</i>	<i>Projected @ 12/31/2020</i>
Fund Balance, January 1, 2020	\$6,694,256	\$6,694,256	\$6,694,256	\$6,694,256
2020 Revenues	26,040,952	14,768,555	11,272,397	\$26,040,952
2020 Expenditures	28,575,000	14,309,239	13,552,473	\$27,861,712
Projected Bal., December 31, 2020	<u>\$4,160,208</u>	<u>\$7,153,572</u>	<u>\$4,414,180</u>	<u>\$4,873,496</u>

**Cash fund balance at 6/30/20** **\$7,153,572**  
**Cash Balance of Reserve Fund at /30/20** **2,466,980.10**

<b>2021</b>	<i>Projected</i>
Fund Balance, January 1, 2021	\$4,873,496
2021 Estimated Revenues	23,421,910
2021 Estimated Expenditures	23,737,531
Projected Bal., December 31, 2021	<u>\$4,557,875</u>

**2019 Budget Notes**

*Expenses Estimates provided by county commissioners*  
 Increased estimated utility expenses by 3%



# GENERAL OBLIGATION DEBT SUMMARY REPORT

	JDC Construction	TOTAL
<b>Term</b>	5 Yr	
<b>Maturity</b>	7/15/2023	
<b>Finance Company</b>	Treasurer	
<b>Interest Rate</b>	2.75%	
<b>Funding</b>	Inside Milage	



**ALLEN COUNTY  
2021 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY FULL RATE MILLAGE	2019 ESTIMATED TAX REVENUE	DATE OF LEVY		TERM OF LEVY	QUALIFY FOR 10% & 2.5% ROLLBACK
				BEG TAX YR	END TAX YR		
Allen County	Inside Millage General Fund	1.65	inside mills				Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills				Yes
Children's Services	2010 Current Expense	0.75	outside mills	\$1,417,863	11/4/2014 2015	5 Years 2019	Yes
Children's Services	2006 Current Expense	0.50	outside mills	\$902,210	11/3/2015 2016	5 Years 2020	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$5,615,842	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$488,334	5/6/2003 2003	Continuous Never	Yes
Tri-County Mental Health Recovery	2014 Current Expense <i>Revenue from all counties</i>	1.00	outside mills	\$3,397,002	5/6/2014 2014	5 Years 2018	No
Tri-County Mental Health Recovery	2005 Current Expense <i>Revenue from all counties</i>	0.50	outside mills	\$1,526,200	11/3/2015 2015	10 Years 2024	Yes
Johnny Appleseed Metro Park	2013 Current Expense	0.75	outside mills	\$1,417,863	5/7/2013 2013	10 Years 2022	Yes
Johnny Appleseed Metro Park	2015 Current Expense	0.75	outside mills	\$1,417,863	5/5/2015 2015	8 Years 2022	No
Senior Citizens Levy	2016 Current Expense	0.50	outside mills	\$902,210	11/3/2015 2016	5 Years 2020	Yes
Senior Citizens Levy	2016 Current Expense	0.50	outside mills	\$997,167	11/3/2015 2016	5 Years 2020	No

**NOTES**

**REVENUE:** The 2019 Estimated Revenue is based on the current (17p18) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2018.

**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.

# 2021 Tax Budget



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