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July 13<sup>th</sup> , 2021

Allen County Commissioners  
Lima, Ohio 45801

RE: Adoption of the 2022 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 26<sup>th</sup> , 2021, and adopt as your tax budget on that same day for fiscal year January 1, 2022 to December 31, 2022 (FY2022), 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 2020, 2019, 2018, 2017, and 2016 revenues and expenditures, while the 2021 includes the first 6 months actual transactions and the last 6 months estimated transactions. The 2022 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 will be available for inspection in my office starting July 13<sup>th</sup>, 2021.

Similar to 2021, this 2022 tax budget is again unique, in that the county is beginning recovery from 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 2021, and definitely for 2022, 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,

A handwritten signature in blue ink, appearing to read 'Rachael S. Gilroy', is written over the word 'Sincerely,'. The signature is fluid and cursive.

Rachael S. Gilroy  
Allen County Auditor

# 2022 Tax Budget



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**AVAILABLE FOR PUBLIC REVIEW: July 13<sup>th</sup>, 2021**

**PUBLIC HEARING: JULY 26<sup>th</sup>, 2021**

**PLANNED ADOPTION: JULY 26<sup>th</sup>, 2021**

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

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**ALLEN COUNTY, OHIO  
2021 & 2022 BUDGET  
CHILDRENS SERVICES (FUND 2019)**

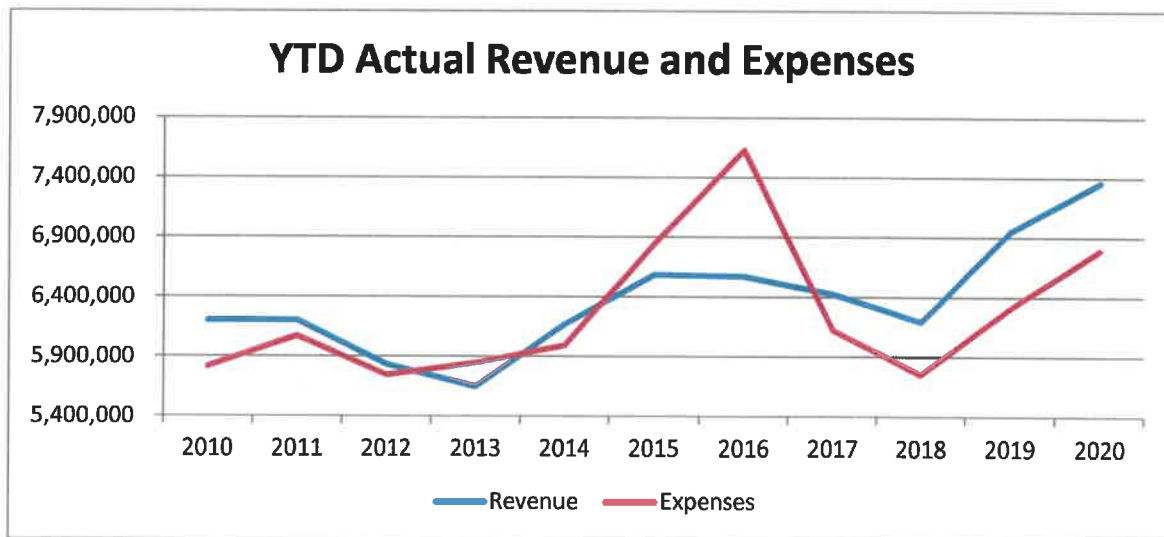
<b>2021</b>	<i>2021 Budget</i>	<i>Actual 6/30/2021</i>	<i>Estimate 7/01/21-12/31/21</i>	<i>Projected @ 12/31/2021</i>
Fund Balance, January 1, 2021	\$2,969,346	\$2,969,346	\$2,969,346	\$2,969,346
2021 Revenues	6,858,744	3,774,423	3,084,321	\$6,858,744
2021 Expenditures	6,896,430	3,598,557	3,297,873	\$6,896,430
Projected Bal., December 31, 2021	<u>\$2,931,660</u>	<u>\$3,145,212</u>	<u>\$2,755,794</u>	<u>\$2,931,660</u>

**Cash fund balance at 6/30/21** **\$3,145,212**

<b>2022</b>	<i>Projected</i>
Fund Balance, January 1, 2022	\$2,969,346
2022 Estimated Revenues	6,815,857
2022 Estimated Expenditures	6,651,421
Projected Bal., December 31, 2022	<u>\$3,133,782</u>

**2022 Budget Notes**

*Estimates provided by Allen County Children Services Board*



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

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$2,969,346	\$1,996,960	\$1,914,144	\$2,307,273	\$2,773,245
YYYY Revenues	6,858,744	6,858,744	7,283,533	6,500,000	6,238,260
YYYY Expenditures	6,896,430	6,896,430	7,347,561	7,689,000	7,055,000
Projected Bal., December 31	<u>\$2,931,660</u>	<u>\$1,959,274</u>	<u>\$1,850,116</u>	<u>\$1,118,273</u>	<u>\$1,956,505</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$2,969,346	\$1,914,144	\$1,914,144	\$1,611,620	\$2,670,809
YYYY Revenues	6,858,744	6,858,744	6,858,744	7,283,533	6,767,770
YYYY Expenditures	6,896,430	6,896,430	6,896,430	7,347,561	6,863,536
Projected Bal., December 31	<u>\$2,931,660</u>	<u>\$1,876,458</u>	<u>\$1,876,458</u>	<u>\$1,547,592</u>	<u>\$2,575,043</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$2,969,346	\$2,355,514	\$1,914,144	\$1,611,620	\$2,670,809
YYYY Revenues	7,360,334	6,919,381	6,195,417	6,426,120	6,573,593
YYYY Expenditures	6,795,649	6,305,549	5,754,048	6,123,595	7,632,783
Projected Bal., December 31	<u>\$3,534,031</u>	<u>\$2,969,346</u>	<u>\$2,355,513</u>	<u>\$1,914,145</u>	<u>\$1,611,619</u>

**ALLEN COUNTY, OHIO  
2021 & 2022 BUDGET  
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

Operating Revenue and Expenses with Reserves & Liabilities

<b>2021</b>	2021 Budget	Actual 11/01/21-06/30/21	Estimate 7/01/21-12/31/21	Projected @ 12/31/2021
Fund Balance, January 1, 2021	\$10,502,590	\$10,502,590	\$12,059,800	\$10,502,590
2021 Revenues	9,883,667	6,449,796	3,433,871.00	\$9,883,667
2021 Expenditures	10,098,360	4,892,586	5,205,774.00	\$10,098,360
2020 Medicaid & Stability	350,000	-	-	\$0
2018 Vacation/Severance Liabilities	0	-	-	\$0
Projected Bal., December 31, 2021	<u>\$9,937,897</u>	<u>\$12,059,800</u>	<u>\$10,287,897</u>	<u>\$10,287,897</u>

**Cash fund balance at 6/30/21** **\$10,991,534**

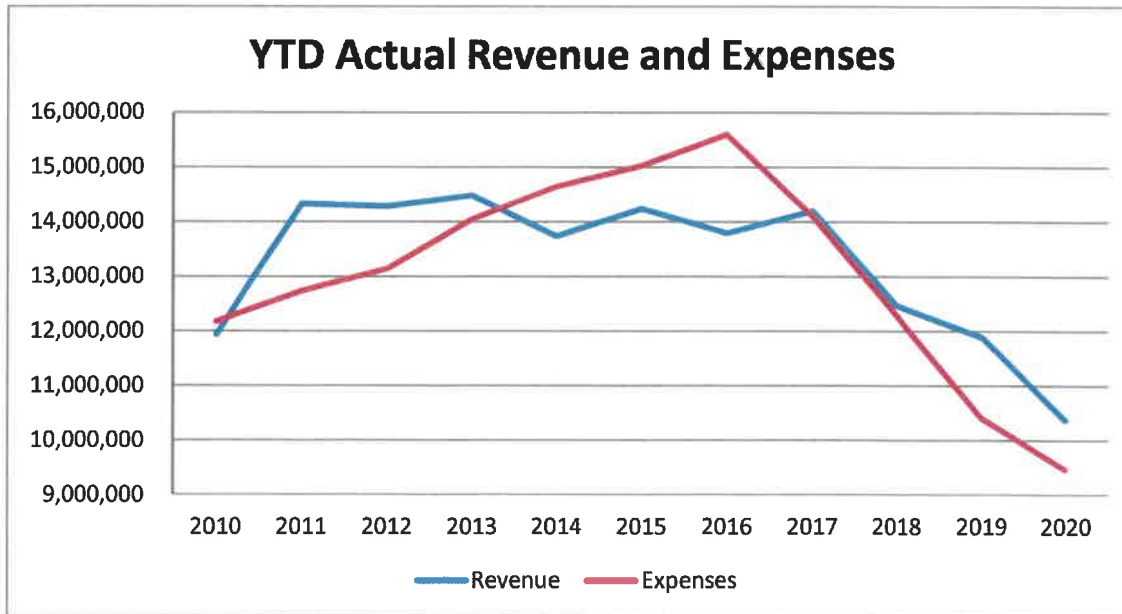
**2022**

*Projected*

Fund Balance, January 1, 2022	\$10,287,897
2022 Estimated Revenues	8,869,146
2022 Estimated Expenditures	10,529,519
12/31/22 Cash Balance	<u>\$8,627,524</u>

**2022 Budget Notes**

*Estimates provided by Allen County Board of Developmental Disabilities*



**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.**

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$9,644,205	\$9,334,262	\$8,432,383	\$6,949,683	\$4,732,973
YYYY Revenues	9,689,767	10,292,095	10,461,335	10,757,586	13,818,629
YYYY Expenditures	10,745,435	18,260,067	11,940,062	11,103,094	17,064,774
YYYY Reserve Fund	400,000				
YYYY Severance Liabilities	-				
Projected Bal., December 31	<u>\$8,188,537</u>	<u>\$1,366,290</u>	<u>\$6,953,656</u>	<u>\$6,604,175</u>	<u>\$1,486,828</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$9,644,205	\$9,334,262	\$8,432,383	\$6,949,683	\$6,780,193
YYYY Revenues	9,689,767	10,292,095	10,292,095	10,741,997	12,465,586
YYYY Expenditures	10,745,435	18,260,067	11,456,825	11,829,469	16,160,276
YYYY Reserve Fund	400,000				
YYYY Severance Liabilities	-				
Projected Bal., December 31	<u>\$8,188,537</u>	<u>\$1,366,290</u>	<u>\$7,267,653</u>	<u>\$5,862,211</u>	<u>\$3,085,503</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$9,644,205	\$9,334,262	\$8,432,383	\$6,949,683	\$6,780,193
YYYY Revenues	9,643,025	11,428,587	10,369,379	11,886,891	12,469,698
YYYY Expenditures	8,784,640	11,118,644	9,467,500	10,404,191	12,300,208
YYYY Reserve Fund					
YYYY Severance Liabilities					
Projected Bal., December 31	<u>\$10,502,590</u>	<u>\$9,644,205</u>	<u>\$9,334,262</u>	<u>\$8,432,383</u>	<u>\$6,949,683</u>

**ALLEN COUNTY, OHIO  
2021 & 2022 BUDGET  
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

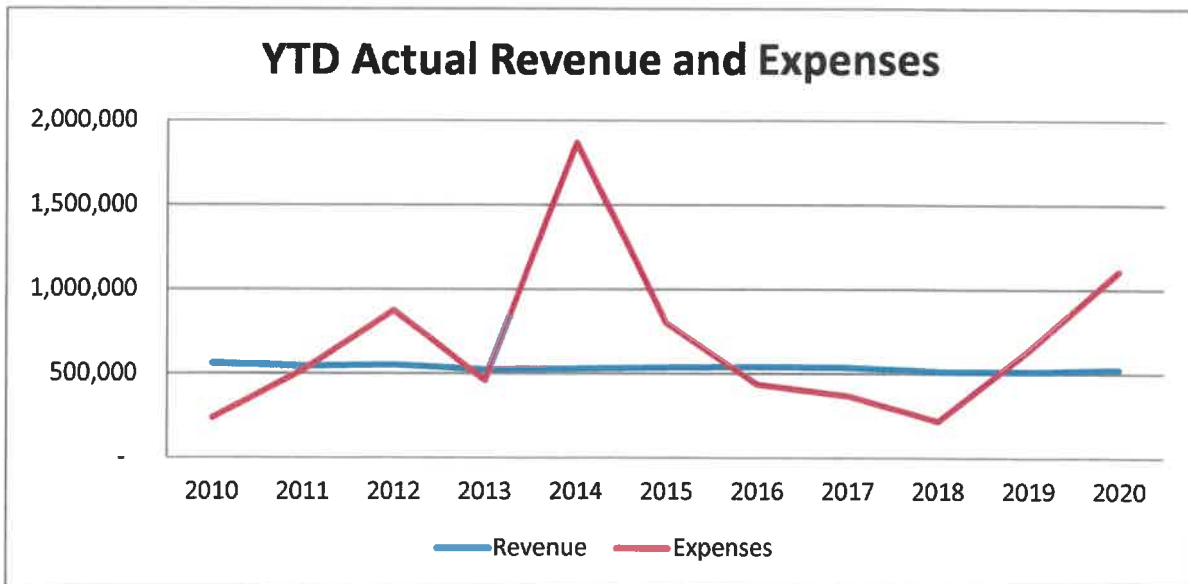
<b>2021</b>	<i>2021 Budget</i>	<i>Actual 6/30/2021</i>	<i>Estimate 7/01/21-12/31/21</i>	<i>Projected @ 12/31/2021</i>
Fund Balance, January 1, 2021	\$634,696	\$634,696	\$1,216,446	\$634,696
2021 Revenues	825,115	840,000.00	(14,885.00)	\$840,000
2021 Expenditures	832,394	199,333.00	633,061.00	\$832,394
Projected Bal., December 31, 2021	<u>\$627,417</u>			<u>\$642,302</u>

**Cash fund balance at 6/30/21** **\$885,551**

<b>2022</b>	<i>Projected</i>
Fund Balance, January 1, 2022	\$627,690
2022 Estimated Revenues	832,394
2022 Estimated Expenditures	832,394
Projected Bal., December 31, 2022	<u>\$627,690</u>

**2022 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**  
**A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,216,446	\$1,340,443	\$1,043,106	\$525,634	\$514,610
YYYY Revenues	9,616,146	500,000	436,412	436,412	436,413
YYYY Expenditures	11,033,726	831,417	475,953	338,112	435,480
Projected Bal., December 31	<u>(\$201,134)</u>	<u>\$1,009,026</u>	<u>\$1,003,565</u>	<u>\$623,934</u>	<u>\$515,543</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,216,446	\$1,340,443	\$1,043,106	\$874,264	\$769,901
YYYY Revenues	9,616,146	500,000	484,908	538,855	436,412
YYYY Expenditures	11,033,726	831,417	499,000	665,112	680,679
Projected Bal., December 31	<u>(\$201,134)</u>	<u>\$1,009,026</u>	<u>\$1,029,014</u>	<u>\$748,007</u>	<u>\$525,634</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,216,446	\$1,340,443	\$1,043,106	874,264	769,901
YYYY Revenues	526,743	513,625	516,050	538,855	541,957
YYYY Expenditures	1,108,220	637,622	218,712	370,022	437,595
Projected Bal., December 31	<u>\$633,769</u>	<u>\$1,216,446</u>	<u>\$1,340,444</u>	<u>\$1,043,097</u>	<u>\$874,263</u>

**ALLEN COUNTY, OHIO  
2021 & 2022 BUDGET  
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

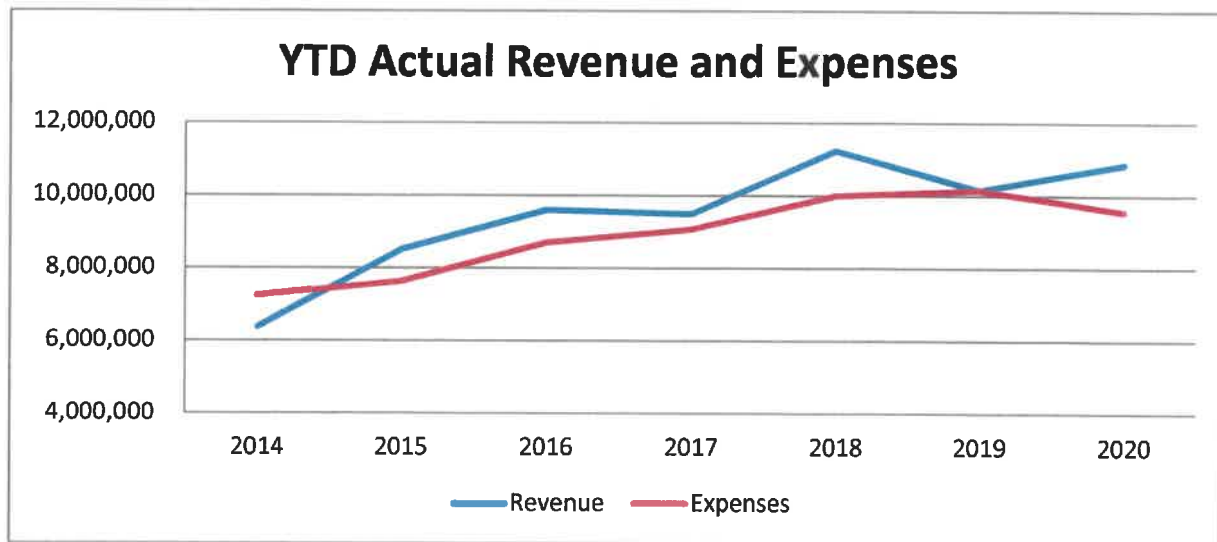
<b>2021</b>	<i>2021 Budget</i>	<i>Actual 6/30/2021</i>	<i>Estimate 7/01/21-12/31/21</i>	<i>Projected @ 12/31/2021</i>
Fund Balance, January 1, 2021	\$9,075,032	\$9,075,032	\$9,075,032	\$9,075,032
2021 Revenues	10,696,460	5,887,596	4,808,864	\$10,696,460
2021 Expenditures	10,998,718	5,400,845	5,597,873	\$10,998,718
Projected Bal., December 31, 2021	<u>\$8,772,774</u>	<u>\$9,561,783</u>	<u>\$8,286,023</u>	<u>\$8,772,774</u>

**Cash fund balance at 6/30/21** **\$9,561,783**

<b>2022</b>	<i>Projected</i>
Fund Balance, January 1, 2022	\$8,772,774
2022 Estimated Revenues	11,923,637
2022 Estimated Expenditures	11,923,637
Projected Bal., December 31, 2022	<u>\$8,772,774</u>

**2022 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**  
**TRI-COUNTY MENTAL HEALTH (FUND 8009)**

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,670,595	\$6,781,533	\$5,553,440	\$4,238,897	\$3,358,864
YYYY Revenues	3,742,412	9,736,801	8,927,513	8,518,753	8,351,708
YYYY Expenditures	3,405,400	10,163,801	8,927,513	8,634,543	8,351,708
Projected Bal., December 31	<u>\$2,007,607</u>	<u>\$6,354,533</u>	<u>\$5,553,440</u>	<u>\$4,123,107</u>	<u>\$3,358,864</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,670,595	\$6,781,533	\$5,553,440	\$5,131,336	\$4,238,897
YYYY Revenues	3,742,412	9,736,801	8,927,513	8,518,753	8,798,892
YYYY Expenditures	3,405,400	10,163,801	8,927,513	9,623,773	8,798,892
Projected Bal., December 31	<u>\$2,007,607</u>	<u>\$6,354,533</u>	<u>\$5,553,440</u>	<u>\$4,026,316</u>	<u>\$4,238,897</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$77,814,245	\$6,781,533	\$5,553,440	\$5,131,336	\$4,238,896
YYYY Revenues	10,861,178	11,155,091	11,237,028	9,495,254	9,603,566
YYYY Expenditures	9,567,571	10,155,199	10,008,935	9,073,151	8,711,125
Projected Bal., December 31	<u>\$9,075,032</u>	<u>\$7,781,425</u>	<u>\$6,781,533</u>	<u>\$5,553,440</u>	<u>\$5,131,336</u>

**ALLEN COUNTY, OHIO  
2021 & 2022 BUDGET  
PARK DISTRICT (FUND 8850)**

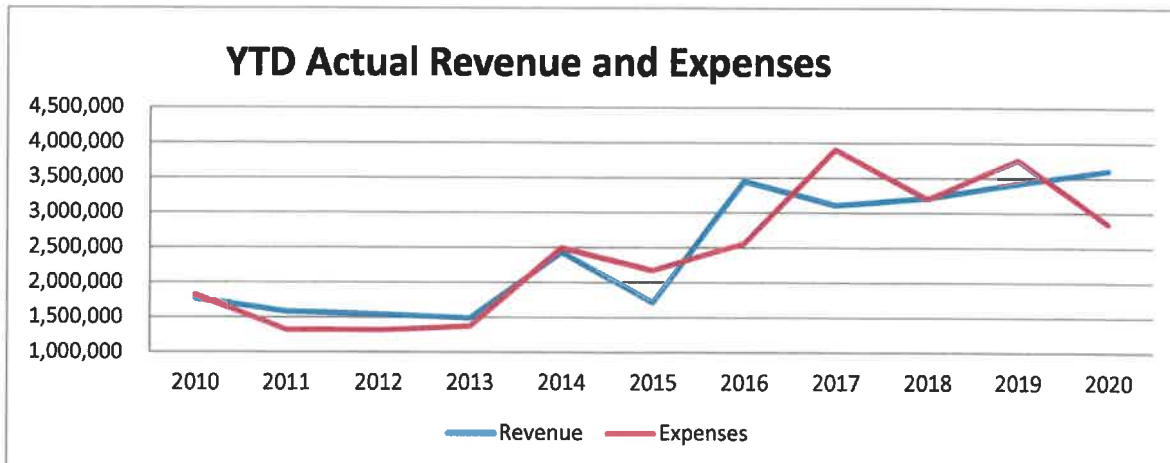
<b>2021</b>	<i>2021 Budget</i>	<i>Actual 6/30/2021</i>	<i>Estimate 7/01/21-12/31/21</i>	<i>Projected @ 12/31/2021</i>
Fund Balance, January 1, 2021	\$2,575,117	\$1,567,284	\$2,096,331	\$1,567,284
2021 Revenues	2,987,750	1,741,354	1,246,396	\$2,987,750
2021 Expenditures	5,211,765	2,220,140	1,029,052	\$3,249,192
	0	0	0	\$0
Projected Bal., December 31, 2021	<u>\$351,102</u>			<u>\$1,305,842</u>

**Cash fund balance at 6/30/21** **\$1,937,271**

<b>2022</b>	<i>Projected</i>
Fund Balance, January 1, 2022	\$ 1,305,843
2022 Estimated Revenues	2,987,750
2022 Estimated Expenditures	<u>3,133,500</u>
Projected Bal., December 31, 2022	<u>1,160,093</u>

**2022 Budget Notes**

*Estimates provided by Allen County Board Metropolitan Park*



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

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,670,595	\$2,133,321	\$2,133,321	\$2,640,525	\$1,930,362
YYYY Revenues	3,742,412	3,116,350	2,825,350	3,305,400	2,641,200
YYYY Expenditures	3,405,400	4,380,677	3,928,350	5,945,925	4,569,045
Projected Bal., December 31	<u>\$2,007,607</u>	<u>\$868,994</u>	<u>\$1,030,321</u>	<u>\$0</u>	<u>\$2,517</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,670,595	\$2,148,200	\$2,133,321	\$2,933,174	\$2,039,747
YYYY Revenues	3,742,412	3,116,350	3,116,350	2,819,421	2,819,554
YYYY Expenditures	3,405,400	4,380,677	4,380,677	5,896,595	4,846,257
Projected Bal., December 31	<u>\$2,007,607</u>	<u>\$883,873</u>	<u>\$868,994</u>	<u>(\$144,000)</u>	<u>\$13,044</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$1,811,314	\$2,148,200	\$2,133,321	\$2,933,174	\$2,039,746
YYYY Revenues	3,610,588	3,423,938	3,215,587	3,110,743	3,452,087
YYYY Expenditures	2,846,785	3,760,824	3,200,708	3,910,597	2,558,659
Projected Bal., December 31	<u>\$2,351,102</u>	<u>\$1,811,314</u>	<u>\$2,148,200</u>	<u>\$2,133,321</u>	<u>\$2,933,174</u>

**ALLEN COUNTY, OHIO  
2021 & 2022 BUDGET  
GENERAL FUND (FUND 1001)**

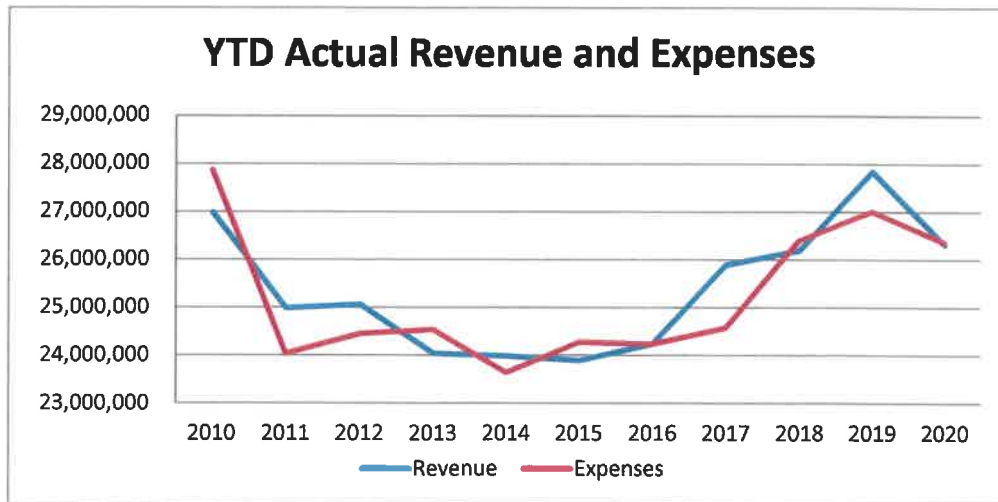
<b>2021</b>	<i>2021 Budget</i>	<i>Actual 6/30/2021</i>	<i>Estimate 7/01/21-12/31/21</i>	<i>Projected @ 12/31/2021</i>
Fund Balance, January 1, 2021	\$13,072,381	\$13,072,381	\$13,072,381	\$13,072,381
2021 Revenues	25,079,093	14,801,065	10,278,028	\$25,079,093
2021 Expenditures	34,173,046	18,099,699	15,269,680	\$33,369,379
Projected Bal., December 31, 2021	<u>\$3,978,428</u>			<u>\$4,782,095</u>

**Cash fund balance at 6/30/21** **\$6,674,538**  
**Cash Balance of Reserve Fund at 12/30/20** **2,466,980.10**

<b>2022</b>	<i>Projected</i>
Fund Balance, January 1, 2022	\$4,782,095
2022 Estimated Revenues	25,410,952
2022 Estimated Expenditures	24,449,657
Projected Bal., December 31, 2022	<u>\$5,743,390</u>

**2022 Budget Notes**

Pandemic Recovery is slow, creating uncertainty in budgeting for 2022.  
*Sales Tax, Local Government Funds, miscellaneous revenue, etc., are unpredictable at this time*



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

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$6,694,256	\$5,462,796	\$5,502,779	\$3,229,391	\$3,572,527
YYYY Revenues	26,040,952	26,024,344	23,700,981	24,584,200	24,700,000
YYYY Expenditures	28,575,000	27,976,507	27,228,150	26,660,607	24,507,127
Projected Bal., December 31	<u>\$4,160,208</u>	<u>\$3,510,633</u>	<u>\$1,975,610</u>	<u>\$1,152,984</u>	<u>\$3,765,400</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$6,694,256	\$5,462,796	\$5,502,779	\$4,666,551	\$4,879,140
YYYY Revenues	26,681,557	26,024,344	25,171,980	24,830,836	24,960,857
YYYY Expenditures	29,791,614	27,976,507	27,895,069	28,866,026	27,334,367
Projected Bal., December 31	<u>\$3,584,199</u>	<u>\$3,510,633</u>	<u>\$2,779,690</u>	<u>\$631,361</u>	<u>\$2,505,630</u>

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

	2020	2019	2018	2017	2016
Fund Balance, January 1	\$6,694,256	\$5,462,796	\$5,502,779	\$4,666,551	\$4,879,140
YYYY Revenues	28,765,616	28,971,443	26,328,472	27,846,909	26,191,097
YYYY Expenditures	22,387,491	27,739,983	26,366,391	27,010,635	26,403,686
Projected Bal., December 31	<u>\$13,023,167</u>	<u>\$6,694,256</u>	<u>\$5,464,860</u>	<u>\$5,502,825</u>	<u>\$4,666,551</u>

# GENERAL OBLIGATION DEBT SUMMARY REPORT

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



**ALLEN COUNTY  
2022 BUDGETARY ESTIMATES  
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY		2019 ESTIMATED TAX REVENUE	DATE OF LEVY BEG TAX YR	TERM OF LEVY END TAX YR	QUALIFY FOR 10% & 2.5% ROLLBACK
		FULL RATE	MILLAGE				
Allen County	Inside Millage General Fund	1.65	inside mills	\$3,553,947			Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills	\$1,615,430			Yes
Children's Services	2020 Current Expense	0.75	outside mills	\$1,484,909	11/5/2019 2020	5 Years 2024	Yes
Children's Services	2021 Current Expense	0.50	outside mills	\$946,147	5/4/2021 2021	5 Years 2025	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$5,933,474	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$515,953	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	\$3,548,567	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	\$1,598,962	11/3/2015 2015	10 Years 2024	Yes
Johnny Appleseed Metro Park	2013 Current Expense	0.75	outside mills	\$1,484,909	5/7/2013 2013	10 Years 2022	Yes
Johnny Appleseed Metro Park	2015 Current Expense	0.75	outside mills	\$1,484,909	5/5/2015 2015	8 Years 2022	No
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$946,147	11/3/2020 2021	5 Years 2025	Yes
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$1,042,782	11/3/2020 2021	5 Years 2025	No

**NOTES**

**REVENUE:** The 2022 Estimated Revenue is based on the current (20p21) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2021.

**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.

# 2022 Tax Budget



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