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July 18th , 2022

Allen County Commissioners
Lima, Ohio 45801

RE: Adoption of the 2023 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 28th , 2022, and adopt as your tax budget on that same day for fiscal year January 1, 2023 to December 31, 2023 (FY2023), 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 2022 and 2023. The 2023 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 18th , 2022.

Similar to 2021 and 2022, this 2023 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 2022, and definitely for 2023, 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,".

Rachael S. Gilroy
Allen County Auditor

2023 Tax Budget



AVAILABLE FOR PUBLIC REVIEW: July 18th, 2022

PUBLIC HEARING: JULY 28th, 2022

PLANNED ADOPTION: JULY 28th, 2022

Issued by:
Rachael S. Gilroy
Allen County Auditor

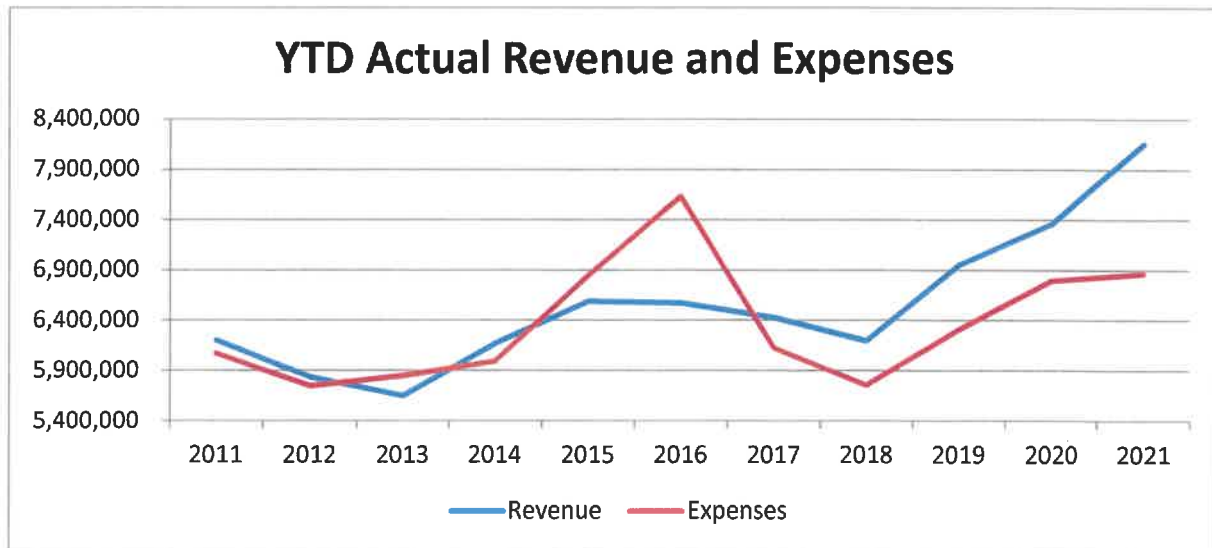
**ALLEN COUNTY, OHIO
2022 & 2023 BUDGET
CHILDRENS SERVICES (FUND 2019)**

2022	<i>2022 Budget</i>	<i>Actual 6/30/2022</i>	<i>Estimate 7/01/22-12/31/22</i>	<i>Projected @ 12/31/2022</i>
Fund Balance, January 1, 2022	\$4,825,778	\$4,873,578	\$3,216,351	\$12,915,707
2022 Revenues	8,089,929	3,809,974	4,279,955	\$8,089,929
2022 Expenditures	8,201,154	3,762,174	4,438,980	\$8,201,154
Projected Bal., December 31, 2022	<u>\$4,714,553</u>			<u>\$4,714,553</u>

Cash fund balance at 6/30/22 **\$4,921,378**

2023	<i>Projected</i>
Fund Balance, January 1, 2023	\$4,717,553
2023 Estimated Revenues	8,089,929
2023 Estimated Expenditures	8,201,154
Projected Bal., December 31, 2023	<u>\$4,606,328</u>

2023 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
Fund Balance, January 1	\$2,969,346	\$1,996,960	\$1,914,144	\$2,307,273
YYYY Revenues	6,858,744	6,858,744	7,283,533	6,500,000
YYYY Expenditures	6,896,430	6,896,430	7,347,561	7,689,000
Projected Bal., December 31	<u>\$2,931,660</u>	<u>\$1,959,274</u>	<u>\$1,850,116</u>	<u>\$1,118,273</u>

Table represents the ANNUAL BUDGET appropriated each year.

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

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

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

**ALLEN COUNTY, OHIO
2022 & 2023 BUDGET
ALLEN COUNTY BOARD OF DEVELOPMENTAL DISABILITIES (FUND 2018)**

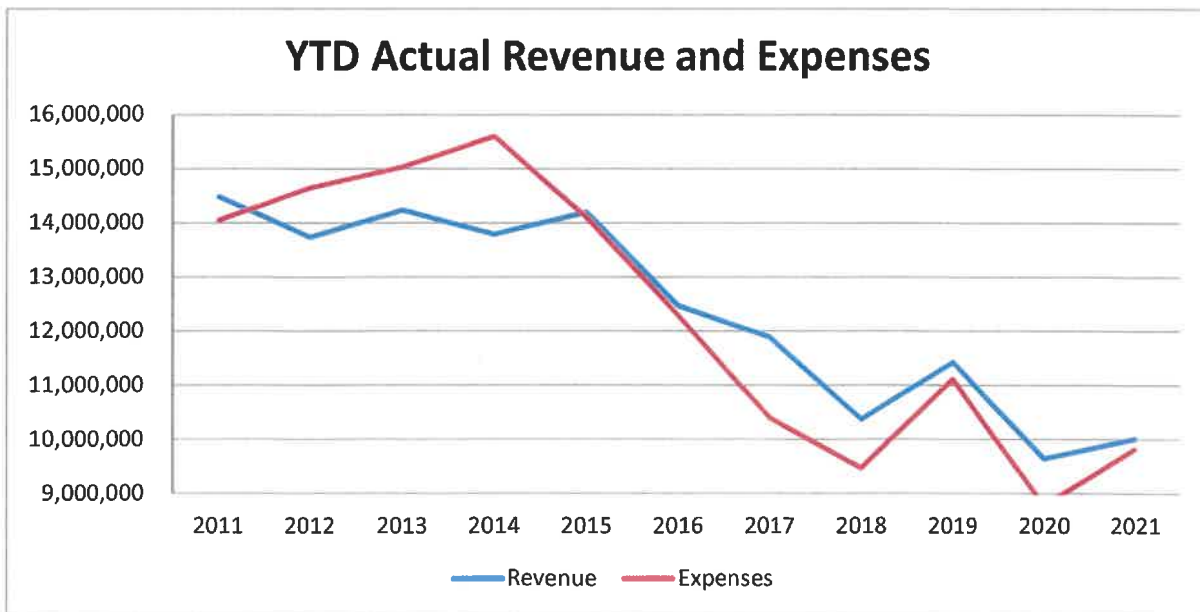
<i>Operating Revenue and Expenses with Reserves & Liabilities</i>				
2022	2022 Budget	Actual 01/01/22-06/30/22	Estimate 07/01/22-12/31/22	Projected @ 12/31/2022
Fund Balance, January 1, 2022	\$10,701,782	\$11,811,717	\$12,921,652	\$10,701,782
2022 Revenues	8,310,918	5,545,795	2,765,123.00	\$8,310,918
2022 Expenditures	10,287,276	4,435,860	5,851,416.00	\$10,287,276
2022 Medicaid & Stability	350,000	-	-	\$0
2022 Vacation/Severance Liabilities	0	-	-	\$0
Projected Bal., December 31, 2022	<u>\$9,741,365</u>	<u>\$12,921,652</u>	<u>\$9,835,359</u>	<u>\$8,725,424</u>

Cash Fund Balance at 6/30/22 **\$11,811,717**

2023	<i>Projected</i>
Fund Balance, January 1, 2023	\$8,725,424
2023 Estimated Revenues	7,770,009
2023 Estimated Expenditures	9,890,832
12/31/22 Cash Balance	<u>\$6,604,601</u>

2023 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.

	2021	2020	2019	2018	2017
Fund Balance, January 1	9883667	\$9,644,205	\$9,334,262	\$8,432,383	\$6,949,683
YYYY Revenues		9,689,767	10,292,095	10,461,335	10,757,586
YYYY Expenditures		10,745,435	18,260,067	11,940,062	11,103,094
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>

Table represents the ANNUAL BUDGET appropriated each year.

	2021	2020	2019	2018	2017
Fund Balance, January 1	9883667	\$9,644,205	\$9,334,262	\$8,432,383	\$6,949,683
YYYY Revenues	9883	9,689,767	10,292,095	10,292,095	10,741,997
YYYY Expenditures		10,745,435	18,260,067	11,456,825	11,829,469
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>

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

	2021	2020	2019	2018	2017
Fund Balance, January 1	9883667	\$9,644,205	\$9,334,262	\$8,432,383	\$6,949,683
YYYY Revenues		9,643,025	11,428,587	10,369,379	11,886,891
YYYY Expenditures		8,784,640	11,118,644	9,467,500	10,404,191
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>

**ALLEN COUNTY, OHIO
2022 & 2023 BUDGET
A/C BOARD DEVELOPMENTAL DISABILITIES PI (FUND 4018)**

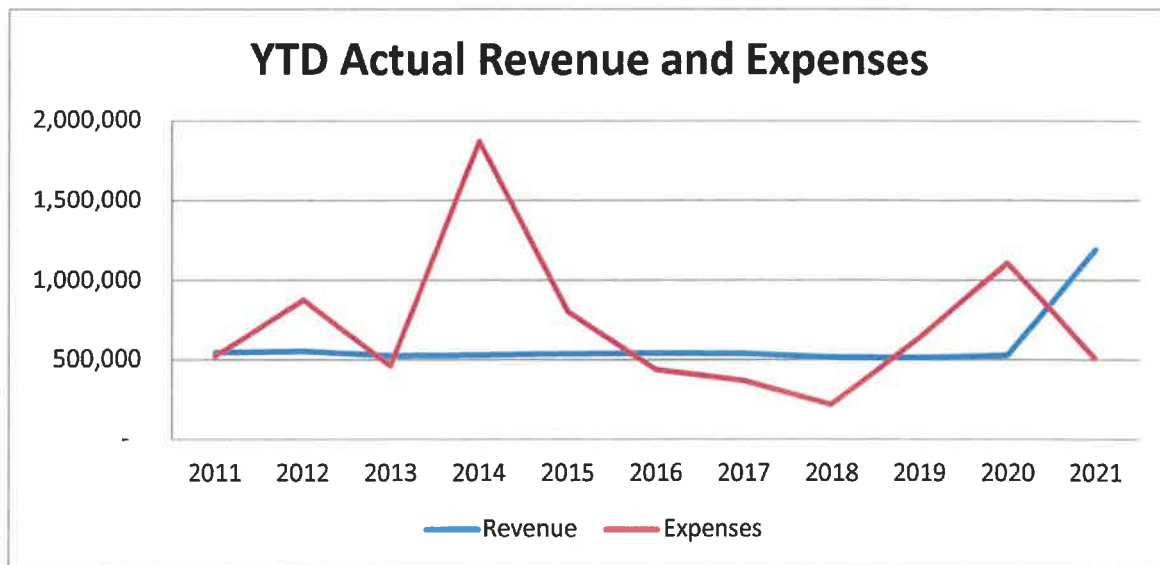
2022	<i>2022 Budget</i>	<i>Actual 6/30/2022</i>	<i>Estimate 7/01/22-12/31/22</i>	<i>Projected @ 12/31/2022</i>
Fund Balance, January 1, 2022	\$1,320,819	\$1,208,153	\$1,128,563	\$1,320,819
2022 Revenues	1,128,563	396,659.00	731,904.00	\$840,000
2022 Expenditures	1,526,103	509,325.00	1,016,778.00	\$1,526,103
Projected Bal., December 31, 2022	<u>\$923,279</u>	<u>████████████████████</u>	<u>████████████████████</u>	<u>\$634,716</u>

Cash fund balance at 6/30/22 **\$1,208,153**

2023	<i>Projected</i>
Fund Balance, January 1, 2023	\$923,279
2023 Estimated Revenues	528,563
2023 Estimated Expenditures	594,772
Projected Bal., December 31, 2023	<u>\$857,070</u>

2023 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.

	2021	2020	2019	2018	2017
Fund Balance, January 1	634696	\$1,216,446	\$1,340,443	\$1,043,106	\$525,634
YYYY Revenues		9,616,146	500,000	436,412	436,412
YYYY Expenditures		11,033,726	831,417	475,953	338,112
Projected Bal., December 31	<u>\$634,696</u>	<u>(\$201,134)</u>	<u>\$1,009,026</u>	<u>\$1,003,565</u>	<u>\$623,934</u>

Table represents the ANNUAL BUDGET appropriated each year.

	2021	2020	2019	2018	2017
Fund Balance, January 1	634696	\$1,216,446	\$1,340,443	\$1,043,106	\$874,264
YYYY Revenues		9,616,146	500,000	484,908	538,855
YYYY Expenditures		11,033,726	831,417	499,000	665,112
Projected Bal., December 31	<u>\$634,696</u>	<u>(\$201,134)</u>	<u>\$1,009,026</u>	<u>\$1,029,014</u>	<u>\$748,007</u>

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

	2021	2020	2019	2018	2017
Fund Balance, January 1	634696	\$1,216,446	\$1,340,443	\$1,043,106	874,264
YYYY Revenues		526,743	513,625	516,050	538,855
YYYY Expenditures		1,108,220	637,622	218,712	370,022
Projected Bal., December 31	<u>\$634,696</u>	<u>\$634,969</u>	<u>\$1,216,446</u>	<u>\$1,340,444</u>	<u>\$1,043,097</u>

**ALLEN COUNTY, OHIO
2022 & 2023 BUDGET
TRI-COUNTY MENTAL HEALTH (FUND 8009)**

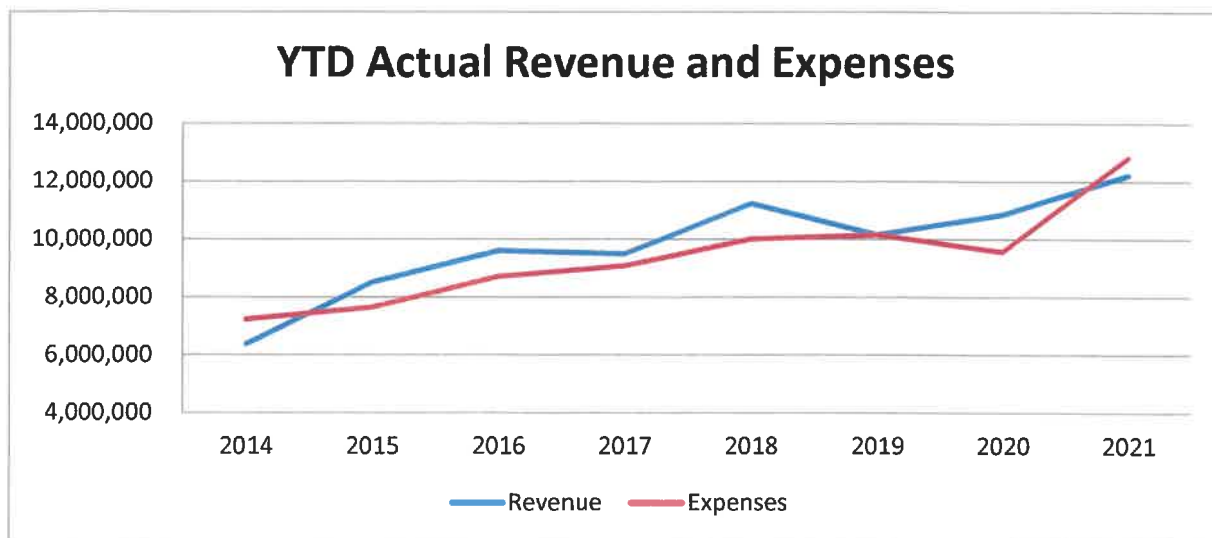
2022	<i>2022 Budget</i>	<i>Actual 6/30/2022</i>	<i>Estimate 7/01/22-12/31/22</i>	<i>Projected @ 12/31/2022</i>
Fund Balance, January 1, 2022	\$8,466,503	\$10,042,538	\$9,075,032	
2022 Revenues	10,696,460	7,021,109	3,675,351	\$10,696,460
2022 Expenditures	10,998,718	5,445,074	5,553,644	\$10,998,718
Projected Bal., December 31, 2022	<u>\$8,164,245</u>	<u></u>	<u></u>	<u>(\$302,258)</u>

Cash fund balance at 6/30/22 **\$11,618,573**

2023	<i>Projected</i>
Fund Balance, January 1, 2023	\$0
2023 Estimated Revenues	7,171,041
2023 Estimated Expenditures	7,171,041
Projected Bal., December 31, 2023	<u>\$0</u>

2023 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
2022 & 2023 BUDGET
PARK DISTRICT (FUND 8850)**

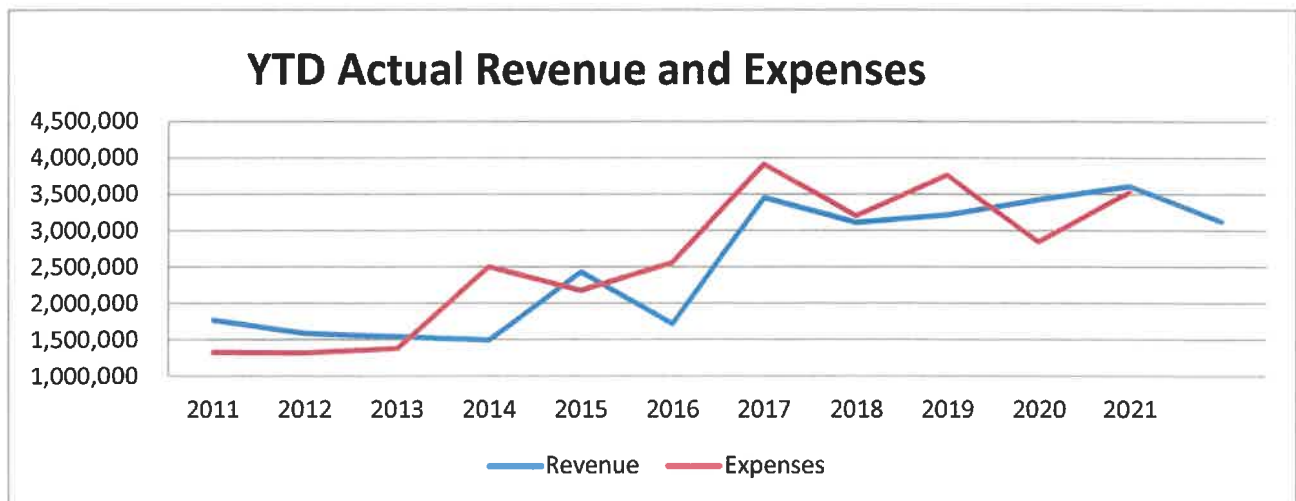
2022	<i>2022 Budget</i>	<i>Actual 6/30/2022</i>	<i>Estimate 7/01/22-12/31/22</i>	<i>Projected @ 12/31/2022</i>
Fund Balance, January 1, 2022	\$2,169,599	\$2,705,443	\$2,096,331	\$5,300,349
2022 Revenues	3,130,750	1,887,203	1,243,547	\$3,130,750
2022 Expenditures	5,299,969	1,351,359	3,948,610	\$5,299,969
	0	0	0	\$0
Projected Bal., December 31, 2022	<u>\$380</u>	<u>\$3,241,287</u>	<u>\$985,732</u>	<u>\$380</u>

Cash fund balance at 6/30/22 **\$2,705,443**

2023	<i>Projected</i>
Fund Balance, January 1, 2023	\$ 2,644,816
2023 Estimated Revenues	3,200,000
2023 Estimated Expenditures	3,500,000
Projected Bal., December 31, 2023	<u>2,344,816</u>

2023 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
2022 & 2023 BUDGET
GENERAL FUND (FUND 1001)**

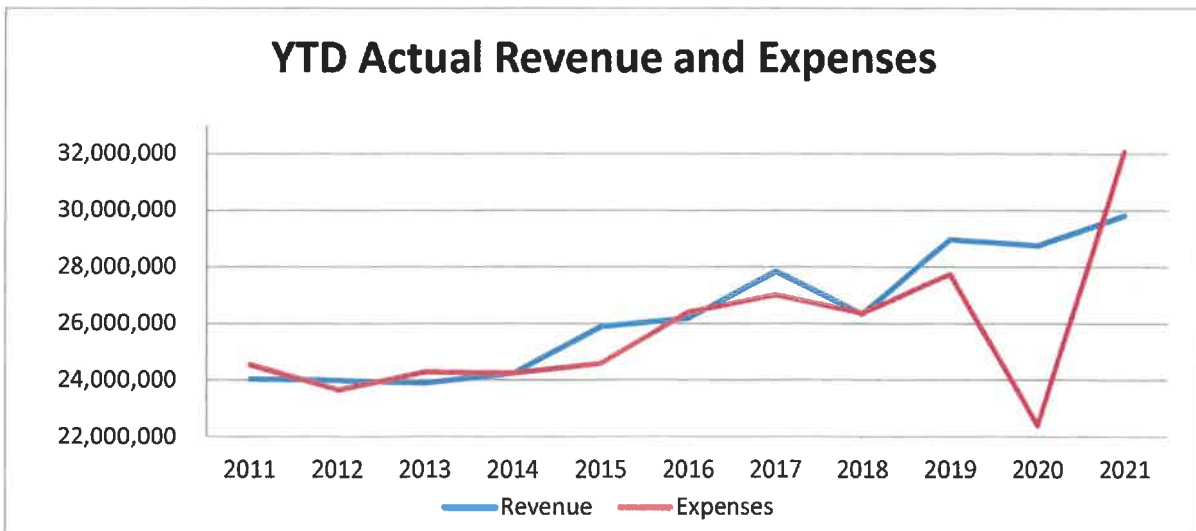
2022	<i>2022 Budget</i>	<i>Actual 6/30/2021</i>	<i>Estimate 7/01/22-12/31/22</i>	<i>Projected @ 12/31/2022</i>
Fund Balance, January 1, 2022	\$10,810,994	\$11,113,054	\$13,072,381	\$36,221,946
2022 Revenues	25,410,952	16,211,080	9,199,872	\$25,410,952
2022 Expenditures	24,449,657	15,909,019	8,540,638	\$24,449,657
Projected Bal., December 31, 2022	<u>\$11,772,289</u>			<u>\$11,772,289</u>

Cash fund balance at 6/30/22	\$11,113,054
Cash Balance of Reserve Fund at 12/30/21	3,731,248.00

2023	<i>Projected</i>
Fund Balance, January 1, 2023	\$11,772,289
2023 Estimated Revenues	25,000,000
2023 Estimated Expenditures	25,672,140
Projected Bal., December 31, 2023	<u>\$11,100,149</u>

2022&2023 Budget Notes

Pandemic Recovery remains slow, creating uncertainty in budgeting for 2023. Sales Tax, Local Government Funds, miscellaneous revenue, etc., are unpredictable at this time. Recession fears, war in the Ukraine, and continued Covid-19 outbreaks have led to uncertainty in forecasting.



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>		
Term	NONE	
Maturity	NONE	
Finance Company	NONE	
Interest Rate		
Funding	Inside Milage	

**ALLEN COUNTY
2023 BUDGETARY ESTIMATES
COUNTY WIDE TAX LEVY RATES**

JURISDICTION	TYPE OF LEVY	LEVY FULL RATE MILLAGE		2021-2022 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	\$3,969,792			Yes
Allen County Debt Service	Inside Millage Debt Service	0.75	inside mills	\$1,804,451			Yes
Children's Services	2020 Current Expense	0.75	outside mills	\$1,513,918	11/5/2019 2020	5 Years 2024	Yes
Children's Services	2021 Current Expense	0.50	outside mills	\$965,222	5/4/2021 2021	5 Years 2025	Yes
ACBDD	2002 Current Expense	3.45	outside mills	\$6,035,150	5/7/2002 2002	Continuous Never	Yes
ACBDD	2003 Permanent Impr	0.30	outside mills	\$524,794	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	\$3,628,142	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	\$1,637,585	11/3/2015 2015	10 Years 2024	Yes
Johnny Appleseed Metro Park	2013 Current Expense	0.75	outside mills	\$1,513,918	5/7/2013 2013	10 Years 2022	Yes
Johnny Appleseed Metro Park	2015 Current Expense	0.75	outside mills	\$1,513,918	5/5/2015 2015	8 Years 2022	No
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$965,222	11/3/2020 2021	5 Years 2025	Yes
Senior Citizens Levy	2021 Current Expense	0.50	outside mills	\$1,062,442	11/3/2020 2021	5 Years 2025	No

NOTES

REVENUE: The 2023 Estimated Revenue is based on the current (21p22) valuations. These estimates will change once the new valuations have been established and approved by the Department of Taxation in November 2022.

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.

2023 Tax Budget



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