

CLINTON COUNTY BUDGET COMMISSION MEETING

Monday, August 19, 2024
SPECIAL MEETING

The Clinton County Budget Commission met Monday, August 18, 2024 at 9:15 a.m. in a special session in the Auditor's Office conference room. Present were Prosecutor Andrew M. McCoy, Treasurer, Kyle Rudduck, Auditor, Terence G. Habermehl, Chief Deputy Auditor, Logan Bailey and Senior Real Estate Specialist, Danette L. Garringer. Also present was Brian Shidaker, Prosecuting Attorney who will be filling the seat for Andrew McCoy in September of 2024.

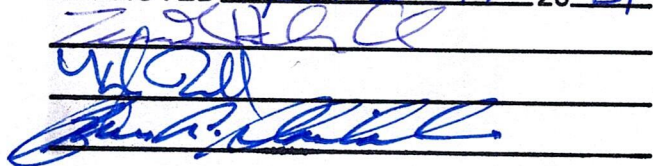
Logan Bailey presented a slide show discussing the 2025 revenue for Clinton County.

The Budget Commission then moved locations and met with the Clinton County Commissioners at 10:15 a.m. Logan Bailey presented the same presentation to the board as was presented to the Budget Commission at 9:15 a.m.

Presentation attached to minutes

CLINTON COUNTY BUDGET COMMISSION

APPROVED September 17 20 24



End of Minutes



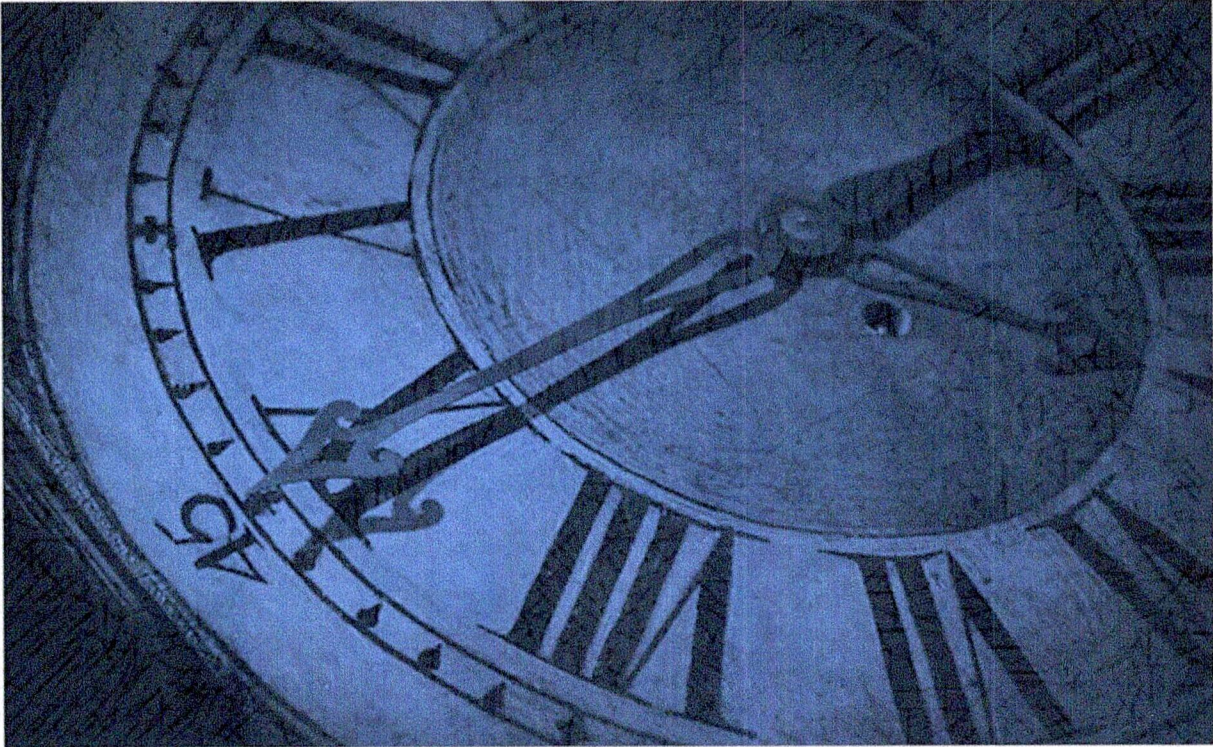
CLINTON COUNTY, OHIO

2025 Revenue Projection Planning

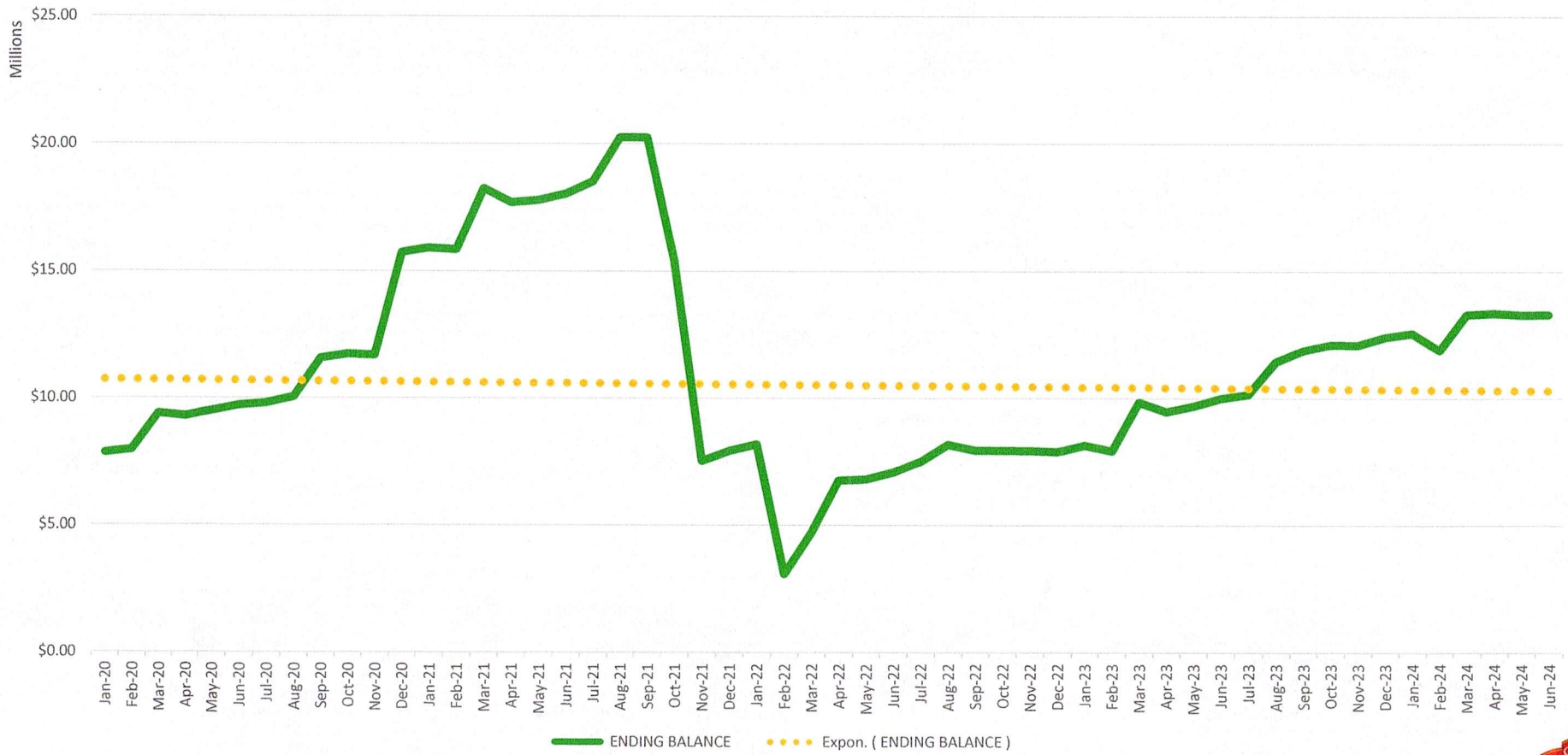
GENERAL FUND #1000



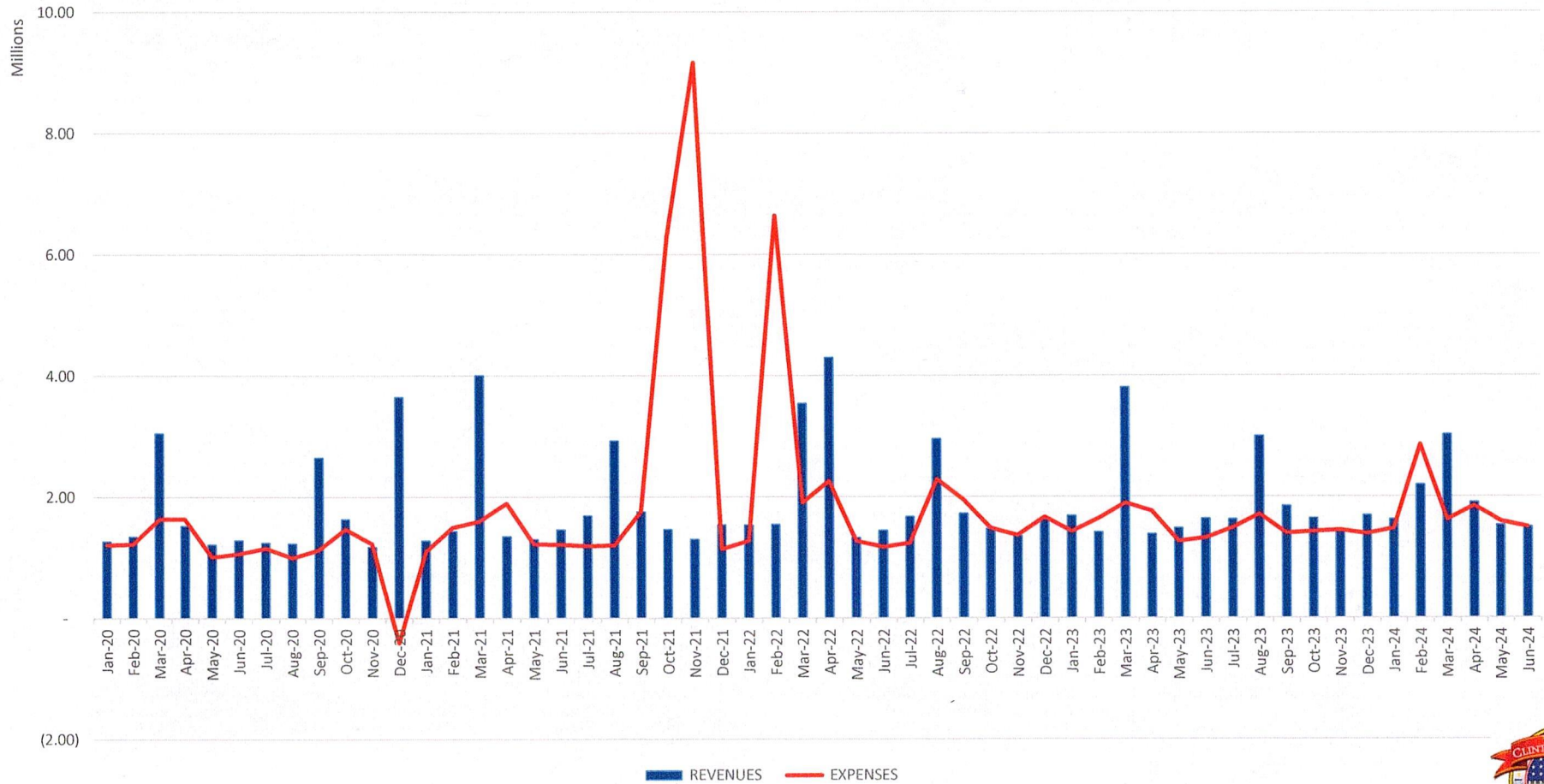
Trend Analysis
Cash / Revenue / Expenditures



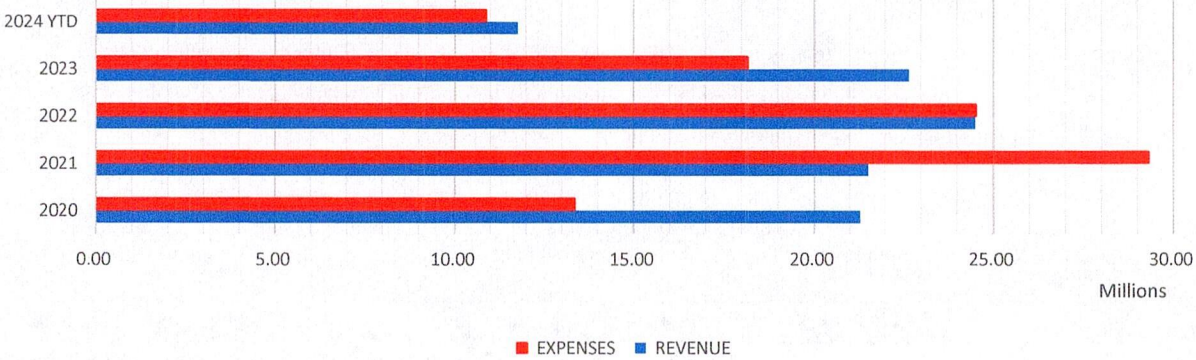
GENERAL FUND CASH Month-End Cash Balance



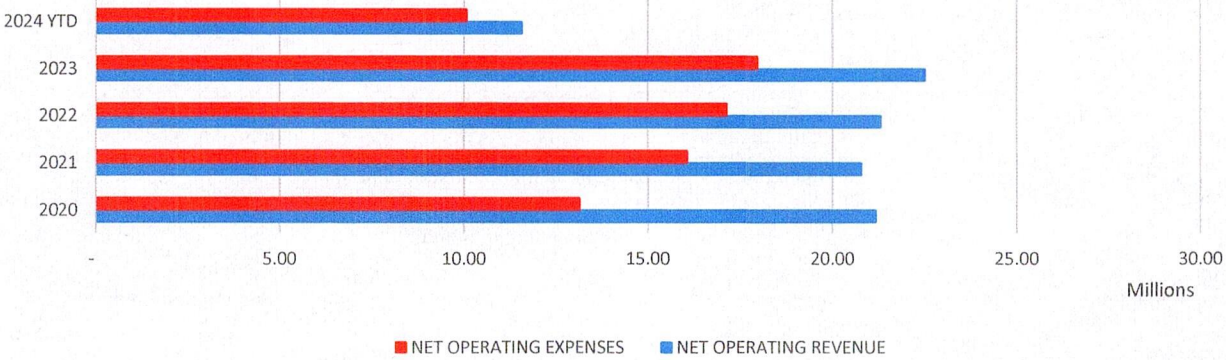
GENERAL FUND Monthly Revenue vs Expenditures



**GENERAL FUND
Annual Revenue vs Expenditures**



**GENERAL FUND
Annual OPERATING Revenue vx Expenitures
*less Advances - Transfers (In/Out)***



GENERAL FUND REVENUE for 2024 REVIEW

REVENUE CATEGORY	2024 CURRENT CERTIFIED	2024 ADJ REVISED ESTIMATE	VARIANCE
CHG FOR SVCS/SALES	790,056	667,056	-123,000
CONTRIBUTIONS & DONA	0	0	0
CONVEYANCE FEES	754,450	674,450	-80,000
FINES & FORFEITURES	56,500	56,500	0
INTEREST INCOME	1,002,000	1,210,700	208,700
INTERGOVERNMENTAL RE	1,743,446	1,801,446	58,000
LICENSE PERMITS FEES	522,850	575,850	53,000
OTHER FINANCE SOURCE	676,871	907,871	231,000
REAL ESTATE TAXES	1,331,428	2,054,428	723,000
RENTS AND ROYALTIES	370,161	346,161	-24,000
SALES & USE TAX	12,990,000	12,990,000	0
Grand Total	20,237,762	21,284,462	1,046,700



**GENERAL FUND EXPENSE
for 2024 REVIEW**

	2024	2023	2022
Original Budget	26,101,938	23,424,122	19,322,296
Transfers In	1,912,878	2,228,752	9,801,617
Transfers Out	-592,996	-947,044	-1,036,913
Revised Budget	27,421,820	24,705,829	28,087,000
Actual	\$ 13,564,856	\$ 18,160,406	\$ 24,534,143
Encumbrances	1,954,520		
Est Remaining Payroll	5,480,346		
Available	6,422,099	6,545,423	3,552,857
Percent used	76.58%	73.51	87.35



**GENERAL FUND
CASH 12/31/24 ESTIMATE**

1/1/24 CASH	\$ 12,406,971
PLUS Actual Revenue thru 8/18	13,648,718
LESS 2023 Carryforward Budget thru 8/18	(321,867)
LESS 2024 Budget Spent thru 8/18	(13,183,703)
Cash Balance 8/18/24	\$ 12,550,119
Plus Estimated Remaining Revenue	7,635,744
Less Current 2023 Encumbrances	(180,893)
Less Current 2024 Encumbrances	(1,772,951)
Less Non-Personnel Appropriations Available (80%)	(5,169,688)
Less Estimated Remaining Payroll Budget	(5,480,346)
Estimated 12/31/24 Cash Balance	7,581,985

21,284,462	TOTAL EXP ESTIMATE
(26,109,448)	TOTAL REV ESTIMATE



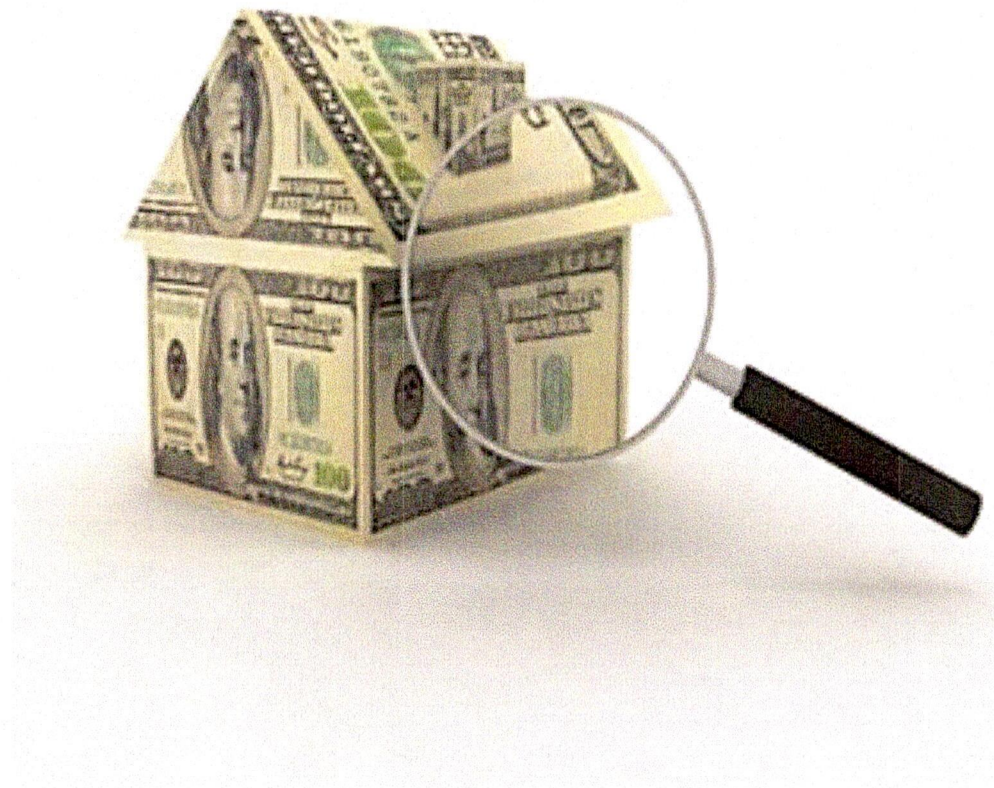
**GENERAL FUND
2025 CASH ESTIMATE
TEMPLATE**

Estimated 12/31/24 Cash Balance	7,581,985
ESTIMATED 2025 REVENUE w/OUT RE TAX	18,546,361
ESTIMATED RE TAX COLLECTION	"X"
ESTIMATED 2025 APPROPRIATIONS (Base 2024, less Transfers except for 180,00 to GIS)	(23,004,448)
ESTIMATED PERSONNEL INCREASES	"X"
ESTIMATED NON-PERSONNEL INCREASES	"X"
ESTIMATED NON-OPERATING PROJECTS	"X"
ESTIMATED 12/31/25 Cash Balance	"X"



**REAL PROPERTY TAX COLLECTION
INSIDE MILLAGE – “UNVOTED”**

Maximum Allowable 3.0 Mills



REVIEW: LAST YEAR PROJECTION FOR 2024 ESTIMATED REAL PROPERTY TAX COLLECTION

RECAP FOR PROPOSALS TO REDUCE INSIDE GF MILLAGE FOR CY 2024

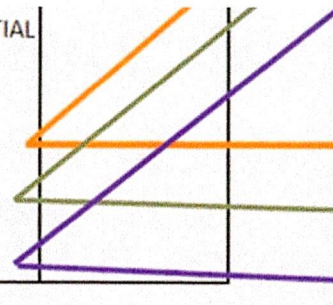
	Assessed Value	TY22, CY23 \$3,348,995	3 MILLS CONTINUED		2 MILLS CHANGE	
			GROSS	+/- Change	GROSS	+/- Change
TY 2022 VALUES	1,116,331,670		\$ 4,018,794	669,799	\$ 2,679,196	(669,799)
			\$ 4,186,243	837,248	\$ 2,790,829	(558,166)
			\$ 4,353,693	1,004,698	\$ 2,902,462	(446,533)
<i>Estimated 2023 REVALE INCREASE POTENTIAL</i>			1.5 MILLS CHANGE		0.0 MILLS CHANGE	
			GROSS	+/- Change		
	20.0%	1,339,598,004	\$ 2,009,397	(1,339,598)	\$0	(3,348,995)
	25.0%	1,395,414,588	\$ 2,093,122	(1,255,873)	\$0	(3,348,995)
	30.0%	1,451,231,171	\$ 2,176,847	(1,172,148)	\$0	(3,348,995)



COMPARING LAST YEAR ESTIMATE vs ACTUALS for 2024

Estimated 2023 REVAL INCREASE POTENTIAL

20.0%	1,339,598,004
25.0%	1,395,414,588
30.0%	1,451,231,171



1.5 MILLS CHANGE	
GROSS	+/- Change
\$ 2,009,397	(1,339,598)
\$ 2,093,122	(1,255,873)
\$ 2,176,847	(1,172,148)

BOCC Approved a 50% Reduction, setting collection to 1.50 Mills for Tax Year 2023/ Collection Year 2024

ACTUAL CHARGES

TAX YEAR	ASSESSED VALUE	TAX CHARGES	MILLAGE RATE
TY22/CY3 VALUES	1,116,331,670	\$ 3,348,995	3.00
TY23/CY24 VALUES	1,503,749,770	\$ 2,255,625	1.50
+/- \$ Change	34.705%	-32.648%	-50.000%



ESTIMATE vs ACTUALS

ACTUAL CHARGES

TAX YEAR	ASSESSED VALUE	TAX CHARGES	MILLAGE RATE
TY22/CY3 VALUES	1,116,331,670	\$ 3,348,995	3.00
TY23/CY24 VALUES	1,503,749,770	\$ 2,255,625	1.50
+/- \$ Change	34.705%	-32.648%	-50.000%

CHARGES Vs ACTUALS

	RE TAX	ROLLBACKS	TOTAL
<i>ESTIMATED, Current Certified</i>	1,323,928	175,000	1,498,928
<i>1st Half Actuals</i>	1,168,444	116,639	1,285,083
<i>2nd Half Actuals</i>	876,391	116,639	993,030
	\$ 2,044,835	\$ 233,277	\$ 2,278,112
<i>Variance Est vs Actuals</i>	\$ 720,907	\$ 58,277	\$ 779,184
	54.452%	33.301%	51.983%



CY 2025 (TY24) MILLAGE Estimates

Based on Current Assessed Value

**TY 2023
ASSESSED VALUE**

1,503,749,770

MILLAGE	EST. CY 2025 CHARGES
0.25	375,937
0.50	751,875
0.75	1,127,812
1.00	1,503,750
1.25	1,879,687
1.50	2,255,625
1.75	2,631,562
2.00	3,007,500
2.25	3,383,437
2.50	3,759,374
2.75	4,135,312
3.00	4,511,249



QUESTIONS ??

Estimated 12/31/24 Cash Balance	2,101,639
ESTIMATED 2025 REVENUE w/OUT RE TAX	18,546,361
ESTIMATED RE TAX COLLECTION	"X"
ESTIMATED 2025 APPROPRIATIONS (Base 2024, less Transfers except for 180,00 to GIS)	(23,004,448)
ESTIMATED PERSONNEL INCREASES	"X"
ESTIMATED NON-PERSONNEL INCREASES	"X"
ESTIMATED NON-OPERATING PROJECTS	"X"
ESTIMATED 12/31/25 Cash Balance	"X"

