

CLINTON COUNTY BUDGET COMMISSION MEETING

**Tuesday, September 17, 2024
Regular meeting**

The Clinton County Budget Commission met Tuesday, September 17, 2024 at 2:00 p.m. in the Auditor's Office conference room at the County Administrative Office Building. Present were Terence G. Habermehl, Auditor, Kyle Rudduck, Treasurer, Brian Shidaker, Clinton County Prosecuting Attorney, Chief Deputy Auditor, Logan Bailey, and Danette Garringer, Senior Real Estate Specialist.

Meeting minutes were presented for July 16, 2024, August 19, 2024 and August 20, 2024 with a motion to approve from Terry and a second from Kyle. All in favor.

The following 2024 amended certificates were submitted for approval with a motion from Kyle and a second from Terry. All in favor.

AC#3 Village of Blanchester

Changes made to AC#2

Fund	Fund name	Reason for change	Amount
2907	Police Donations & Contributions	New Fund-to allow tracking of contrib. made to police	5,000.00
Total Changes made to AC#2			5,000.00

AC#2 Chester Township

Changes made to AC#1

Fund	Fund Name	Reason for Change	Amount
1000	General Fund	Increase-Other Sources	\$ 18,425.00
	** New Legacy Grant Awarded from CC Foundation		
Total Changes made to AC#1			18,425.00

AC#10 County

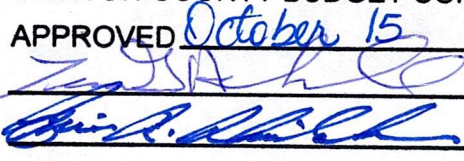
Changes made to AC#9

Fund	Fund Name	Reason for Change	Amount
1000	GENERAL FUND	Increase Other Sources	10,320.00
	OH SOS GRANT TO BOE: \$3,410 PEO TRAINING; \$6,910 NOV READINESS		
2601	CHIP - CDBG	Increase Other Sources	251,000.00
	New Federal Grant Award B-C-23-1AN-1, CFDA# 14.228		
2604	CHIP - HOME	Increase Other Sources	449,000.00
	New Federal Grant Award B-C-23-1AN-2, CFDA# 14.239		
2327	JUVCT OH AGO CFDA 16.554	Increase Other Sources	7,000.00
	New Fund - Advance from General Fund \$3,500; New Grant Award AGO \$3,5000		
Total Revenue Estimate Changes from the AC # 9:			717,320.00

Logan Bailey presented an update revenue projection powerpoint to the Budget Commission. This presentation is attached to the minutes.

The Budget Commission had further discussion regarding the 2025 revenue projection.

attachments

CLINTON COUNTY BUDGET COMMISSION
APPROVED October 15 2024


End of minutes

CRIMINAL DIVISION

Brian A. Shidaker
Andrew Sievers

JUVENILE DIVISION

Kayla Love (Certified Limited License)
Danielle Sollars

VICTIM/WITNESS ADVOCATES

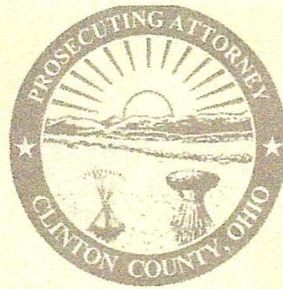
Hannah Hazelbaker
Kim Stratemeyer

INVESTIGATOR

Stephen Payne

ADMINISTRATIVE

ASSISTANT
Sequoia Laufer



**CHILD SUPPORT
ENFORCEMENT AGENCY**
Michael T. Campbell

**CHILDREN PROTECTIVE
SERVICES**
Danielle Sollars

OFFICE MANAGER
Kelly Shoemaker

BRIAN A. SHIDAKER
PROSECUTING ATTORNEY
CLINTON COUNTY, OHIO

September 23, 2024

Clinton County Commissioners
Clinton County Administrative Campus
1850 Davids Drive, Suite 208
Wilmington, Ohio 45177

Dear Commissioners,

Re: 2025 Official Certificate of Estimated Resources

On behalf of the Clinton County Budget Commission, I am writing to provide an update and formal communication regarding the matters discussed in our meeting on September 17, 2024. As we prepare the 2025 Official Certificate of Estimated Resources, we would like to better understand the fiscal plans for several budgeted expenditures that remain unspent in the 2024 budget.

1. **County Courthouse:** There is approximately \$1.49 million in budgeted expenses for materials and supplies that have not been encumbered or spent. Below is a detailed breakdown:
 - Original Budget: \$1,500,000.00
 - Revised Budget: \$1,500,000.00
 - Actual Spending: \$8,490.04
 - Encumbrances: \$0.00
 - Available Balance: \$1,491,509.96 (0.57% used)

We would appreciate clarification on whether there are plans to encumber or spend any portion of this amount before the end of the year.

2. **David's Drive Campus:** Similarly, approximately \$433,000 in budgeted expenses for materials and supplies at the David's Drive campus remain unencumbered or unspent. Below is a detailed breakdown:
 - Original Budget: \$500,000.00
 - Revised Budget: \$453,610.73
 - Actual Spending: \$18,180.63
 - Encumbrances: \$2,336.14
 - Available Balance: \$433,093.96 (4.52% used)

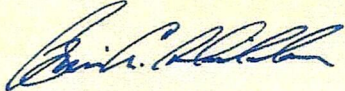
Please confirm whether there are plans to use or encumber these funds by year-end.

3. **Other Line Items:** Additionally, there is an estimated \$400,000 in various budgeted expenses across five different line items, which have also not been encumbered or spent. These include:

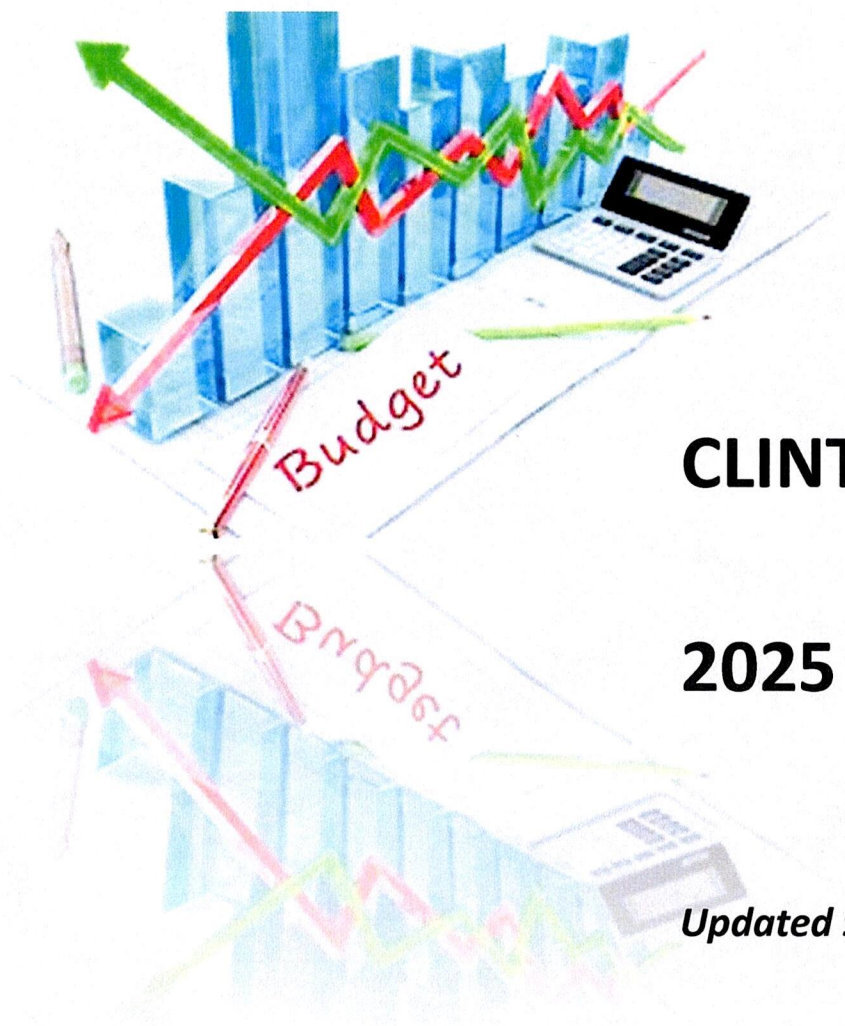
- **Furniture and Fixtures:**
 - a. Available Balance: \$133,995.00 (0% used)
- **Equipment:**
 - a. Available Balance: \$120,000.00 (0% used)
- **Building Improvements:**
 - a. Available Balance: \$79,050.00 (17.66% used)
- **Vehicles:**
 - a. Available Balance: \$43,000.00 (0% used)
- **Equipment:**
 - a. Available Balance: \$11,912.60 (63.83% used)

We would appreciate an update on whether any portion of these funds will be utilized before the end of the fiscal year. These unspent amounts significantly impact the carryover cash projection for the 2025 fiscal year.

Thank you for your attention to these matters, and please feel free to reach out with any updates or clarification.



Sincerely,
Brian A. Shidaker
Clinton County Prosecuting Attorney
On behalf of the Clinton County Budget Commission



CLINTON COUNTY, OHIO

2025 Revenue Projection Planning

Updated 9/16/24, Originally Presented 8/19/24

9/17/2024



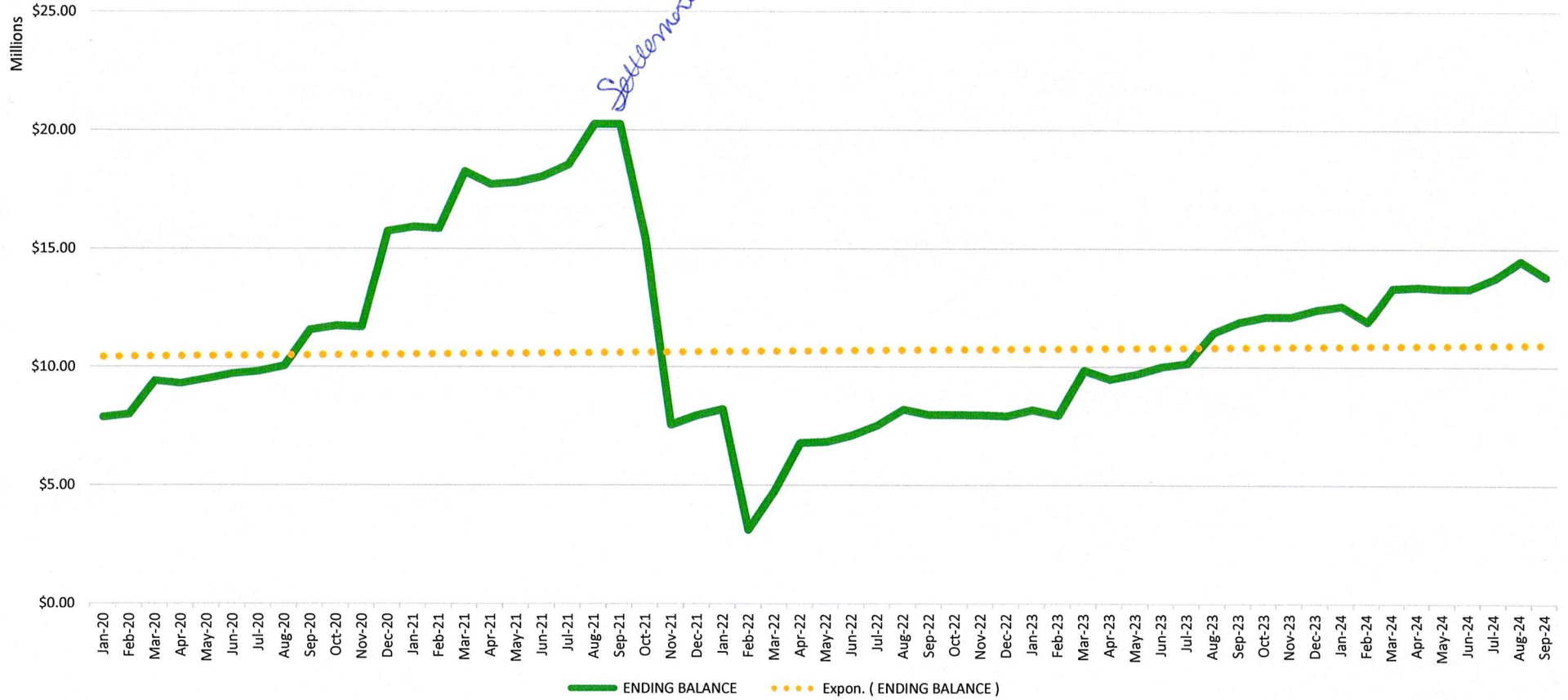
HISTORICAL REVIEW
Trend Analysis
Cash / Revenue / Expenditures



9/17/2024



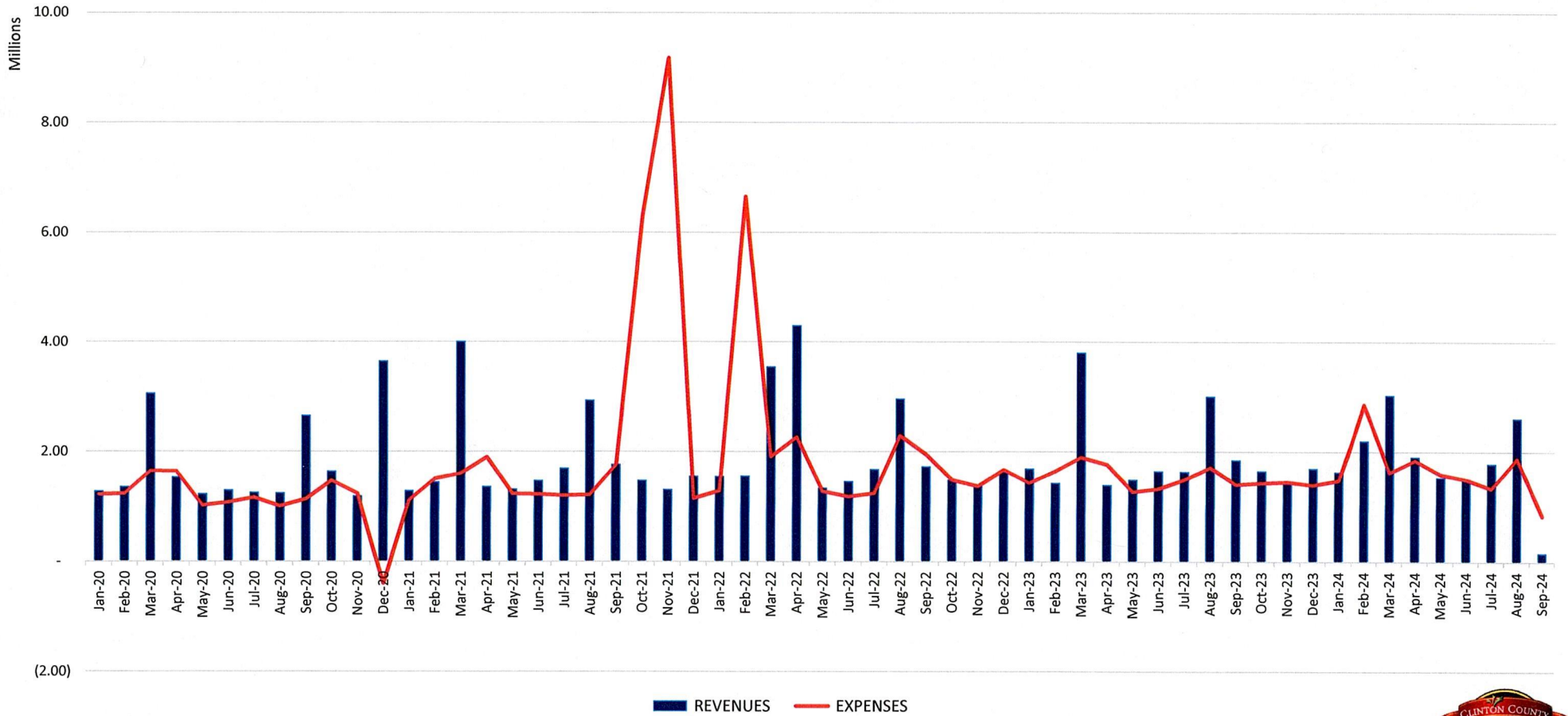
GENERAL FUND CASH
Month-End Cash Balance



9/17/2024



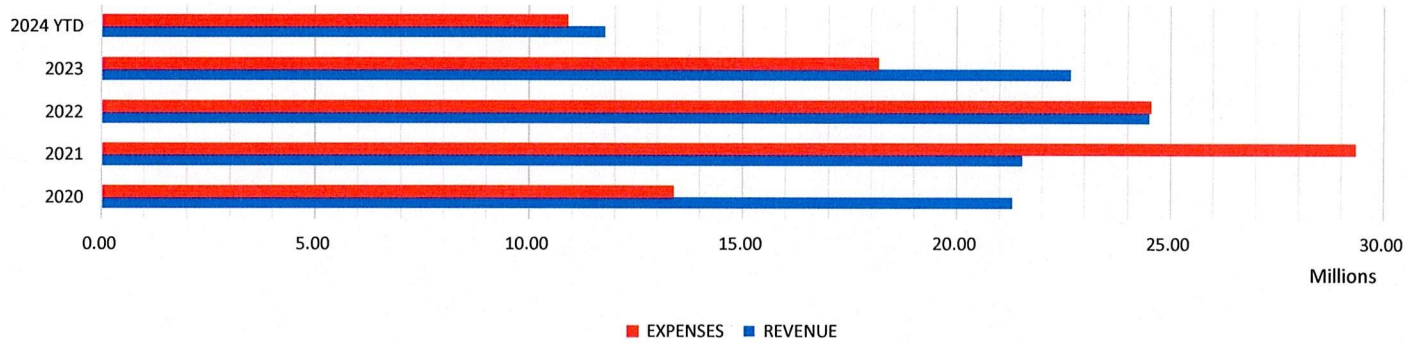
GENERAL FUND Monthly Revenue vs Expenditures



9/17/2024

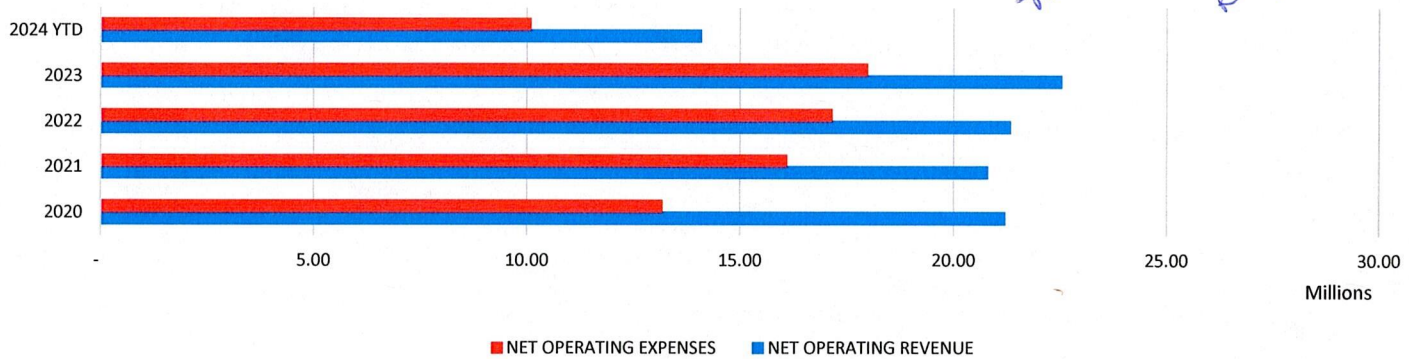


GENERAL FUND
Annual Revenue vs Expenditures



Actuals

GENERAL FUND
Annual OPERATING Revenue vs Expenditures
less Advances - Transfers (In/Out)



*Non-Operating
out →
Revenues
are higher
than
exp.*

9/17/2024



GENERAL FUND REVENUE 2024 Review by Category

CATEGORY	REVISED BUDGET	ACTUAL RECEIPTS	ACTUAL VS EST %	REMAINING TO COLLECT
11 - SALES & USE TAX	12,990,000	\$8,800,690	67.75%	4,189,310
10 - REAL ESTATE TAXES	2,054,428	\$2,049,931	99.78%	4,497
12 - INTERGOVERNMENTAL RE	1,743,446	\$1,259,021	72.21%	484,425
14 - INTEREST INCOME	1,210,700	\$1,378,322	113.85%	(167,622)
23 - OTHER FINANCE SOURCE	874,977	\$930,537	106.35%	(55,560)
13 - CONVEYANCE FEES	754,450	\$479,666	63.58%	274,784
19 - CHG FOR SVCS/SALES	734,649	\$605,640	82.44%	129,009
16 - LICENSE PERMITS FEES	522,850	\$484,666	92.70%	38,184
18 - RENTS AND ROYALTIES	370,161	\$253,493	68.48%	116,668
17 - FINES & FORFEITURES	56,500	\$50,652	89.65%	5,848
50 - PURCHASED SERVICES	0	-\$130		130
20 - CONTRIBUTIONS & DONA	0	\$906		(906)
Grand Total	21,312,161	\$16,293,395	76.45%	5,018,766

Over Estimate
Over Estimate

*Sales Dept
Original
450K*

Over Estimate



9/17/2024

GENERAL FUND REVENUE
Historical Comparison
By CATEGORY

REVENUE	Column Label							
Row Labels		2018	2019	2020	2021	2022	2023	2024 YTD
10 - REAL ESTATE TAXES		\$2,674,598	\$2,683,727	\$2,738,045	\$2,901,200	\$2,940,472	\$3,025,459	\$2,049,931
11 - SALES & USE TAX		\$5,849,304	\$7,413,644	\$10,977,511	\$12,320,525	\$12,532,994	\$12,957,380	\$8,800,690
12 - INTERGOVERNMENTAL RE		\$1,474,032	\$1,571,724	\$1,538,144	\$2,137,079	\$2,003,420	\$2,171,718	\$1,259,021
13 - CONVEYANCE FEES		\$442,791	\$595,345	\$675,683	\$813,226	\$798,913	\$754,515	\$479,666
14 - INTEREST INCOME		\$999,815	\$1,036,153	\$730,579	\$331,070	\$568,930	\$1,323,796	\$1,378,322
16 - LICENSE PERMITS FEES		\$534,553	\$598,689	\$592,766	\$663,906	\$619,445	\$631,478	\$484,666
17 - FINES & FORFEITURES		\$74,706	\$79,923	\$83,822	\$110,088	\$54,489	\$62,307	\$50,652
18 - RENTS AND ROYALTIES		\$348,333	\$381,679	\$369,969	\$372,521	\$328,708	\$384,552	\$253,493
19 - CHG FOR SVCS/SALES		\$886,256	\$962,490	\$897,528	\$914,613	\$942,238	\$984,093	\$605,640
20 - CONTRIBUTIONS & DONA		\$700	\$0	\$30,887	\$200	\$0	\$0	\$906
23 - OTHER FINANCE SOURCE		\$2,010,130	\$2,702,699	\$2,658,683	\$962,021	\$3,709,961	\$371,506	\$930,537
Grand Total		\$15,295,220	\$18,026,073	\$21,293,616	\$21,526,449	\$24,499,571	\$22,666,805	\$16,293,525

Budget
2051428

9/17/2024



GENERAL FUND EXPENSE 2024 Review by CATEGORY

*Based on actual appropriated expense budget, not analyzed for actual anticipated spend

*Approp. and
1.4 million Court
Housr
York Co
admin*

CATERGORY	Revised Budget	ACTUAL EXPENSES	ACTUAL VS EST %	REMAINING TO EXPEND
30 - PERSONNEL SERVICE	14,002,191 \$	9,440,337	67.42%	(4,561,855)
40 - MATERIALS & SUPPLIES	2,634,265 \$	327,952	12.45%	(2,306,313)
50 - PURCHASED SERVICES	5,125,852 \$	2,957,446	57.70%	(2,168,406)
60 - CAPITAL OUTLAY	892,774 \$	411,342	46.07%	(481,432)
80 - OTHER FINANCE USES	4,796,473 \$	1,550,007	32.32%	(3,246,466)
85 - OTHER	302,302 \$	192,544	63.69%	(109,758)
Grand Total	27,753,858 \$	14,879,629	53.61%	(12,874,229)

9/17/2024



GENERAL FUND EXPENDITURES
Historical Comparison by CATEGORY

EXPENSE CATERGORY	2020	2021	2022	2023
30 - PERSONNEL SERVICE	\$8,711,188	\$11,158,637	\$11,891,902	\$12,423,845
40 - MATERIALS & SUPPLIES	\$354,492	\$391,167	\$479,153	\$540,184
50 - PURCHASED SERVICES	\$3,001,332	\$3,071,452	\$3,548,390	\$3,758,210
60 - CAPITAL OUTLAY	\$171,846	\$364,124	\$208,157	\$400,859
80 - OTHER FINANCE USES	\$921,070	\$14,162,665	\$8,220,308	\$823,044
85 - OTHER	\$206,836	\$170,638	\$186,234	\$214,264
Grand Total	\$13,366,765	\$29,318,683	\$24,534,143	\$18,160,406



EXPENSE CATERGORY	2024 REVISED BUDGET	2023 vs 2024 BUDGET	2024 YTD Actuals	YTD Available (Unspent)
30 - PERSONNEL SERVICE	14,002,191	12.70%	\$9,440,337	4,561,066
40 - MATERIALS & SUPPLIES	2,634,265	387.66%	\$327,952	2,027,130
50 - PURCHASED SERVICES	5,125,852	36.39%	\$2,957,446	742,547
60 - CAPITAL OUTLAY	892,774	122.72%	\$411,342	390,500
80 - OTHER FINANCE USES	4,796,473	482.77%	\$1,550,007	3,181,766
85 - OTHER	302,302	41.09%	\$192,544	(6,872)
Grand Total	27,753,858	52.83%	\$14,879,629	10,896,138

9/17/2024



CLINTON COUNTY, OHIO
PERSONNEL EXPENSE by DEPARTMENT

~~All Funds~~
Green Fund

as of 9/15/2024

Department	2018	2019	2020	2021	2022	2023	2024 YTD	TREND
16 - SHERIFF	4,284,134	4,448,258	3,013,517	4,756,140	4,913,240	5,189,328	4,002,313	
04 - PROSECUTOR	879,830	911,455	931,291	984,633	1,103,580	1,047,864	719,882	
12 - JUVENILE DIVISION	820,725	804,496	815,878	911,536	1,082,279	1,065,219	859,959	
01 - BOARD OF COUNTY COMMISSIONER:	732,510	676,597	668,977	933,715	917,956	1,039,460	746,888	
09 - COMMON PLEAS COURT	629,412	673,338	706,060	823,352	885,690	878,891	608,191	
06 - BOARD OF ELECTIONS	387,473	349,956	378,080	327,897	357,100	431,015	274,492	
02 - AUDITOR	297,229	315,219	332,906	355,819	410,822	428,653	334,525	
15 - PUBLIC DEFENDER	290,431	291,061	306,905	397,480	403,164	430,428	358,266	
10 - CLERK OF COURTS - COMMON PLEAS	288,815	296,548	264,502	273,454	293,189	307,037	234,961	
03 - TREASURER	230,823	262,844	251,864	252,001	266,070	275,123	205,983	
28 - VETERANS COMMISSION	221,241	264,481	250,033	273,877	255,882	267,267	245,703	
05 - RECORDER	216,048	185,842	193,175	209,719	226,614	261,754	206,677	
11 - PROBATE COURT	176,676	173,968	177,290	171,103	210,586	231,164	189,216	
08 - CORONER	156,141	157,634	165,959	183,055	186,726	203,274	135,614	
17 - BUILDING & ZONING BOARDS	111,799	114,773	139,629	172,275	229,311	206,945	195,278	
07 - ENGINEER	110,624	112,789	109,487	130,166	149,693	160,422	122,389	
13 - MUNICIPAL COURT	19,721	18,781	5,634	2,415	0	0	0	
Grand Total	\$ 9,853,631	\$ 10,058,039	\$ 8,711,188	\$ 11,158,637	\$ 11,891,902	\$ 12,423,845	\$ 9,440,337	
% Change over LY		2.074%	-13.391%	28.095%	6.571%	4.473%		

9/17/2024



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

1/1/24 CASH	\$ 12,406,971
PLUS Actual Revenue thru 9/16	16,335,494
LESS 2023 Carryforward Budget thru 9/16	(321,943)
LESS 2024 Budget Spent thru 9/16	(14,665,785)
Cash Balance 9/16/24	\$ 13,754,735
<i>Plus Estimated Remaining Revenue</i>	<i>4,976,667</i>
<i>Less Sales Tax Adjustment 2b in SEP-24 Refund</i>	<i>(434,509)</i>
<i>Less Current 2023 Encumbrances</i>	<i>(180,817)</i>
<i>Less Current 2024 Encumbrances</i>	<i>(1,796,024)</i>
<i>Less Non-Personnel Appropriations Available (80%)</i>	<i>(1,882,000)</i>
<i>Less Non-Operational Transfers Out Pending</i>	<i>(3,100,000)</i>
<i>Less Estimate KNOWN Payroll</i>	<i>(3,593,000)</i>
<i>Less Estimate UNKNOWN Payroll</i>	<i>(280,000)</i>
Estimated 12/31/24 Cash Balance	7,465,053
-----OR-----	
<i>Plus Commissioner Material & Supplies NOT USED</i>	<i>1,963,092</i>
<i>Plus Commissioner Capital Outlay NOT USED</i>	<i>400,000</i>
Estimated 12/31/24 Cash Balance	9,828,145

SCENERIO 1	
20,877,652	TOTAL REV ESTIMATE
(25,819,570)	TOTAL EXP ESTIMATE
(4,941,918)	DEFICIT +/- SPENDING

SCENERIO 2	
20,877,652	TOTAL REV ESTIMATE
(23,456,478)	TOTAL EXP ESTIMATE
(2,578,826)	DEFICIT +/- SPENDING

9/17/2024



2025 Revenue Forecast General Fund



9/17/2024



GENERAL FUND REVENUE
2025 Estimate by CATEGORY

CATERGORY	2023	ACTUAL	2024 REVISED ESTIMATE	2024 ACTUALS	2025 ESTIMATE	% +/- 2025 VS 2024 ESTIMATES
10 - REAL ESTATE TAXES	\$ 3,025,459		2,054,428	\$ 2,050,006	4,285,472	108.60%
11 - SALES & USE TAX	\$ 12,957,380		12,990,000	\$ 8,800,690	12,255,000	-5.66%
12 - INTERGOVERNMENTAL RE	\$ 2,087,157		1,743,446	\$ 1,259,021	1,804,903	3.53%
13 - CONVEYANCE FEES	\$ 754,515		754,450	\$ 496,666	558,950	-25.91%
14 - INTEREST INCOME	\$ 1,323,796		1,210,700	\$ 1,378,501	1,252,075	3.42%
16 - LICENSE PERMITS FEES	\$ 631,478		522,850	\$ 495,750	561,300	7.35%
17 - FINES & FORFEITURES	\$ 62,307		56,500	\$ 50,652	56,500	0.00%
18 - RENTS AND ROYALTIES	\$ 384,552		370,161	\$ 260,089	361,200	-2.42%
19 - CHG FOR SVCS/SALES	\$ 973,987		734,649	\$ 583,468	624,916	-14.94%
20 - CONTRIBUTIONS & DONA	\$ -		-	\$ 906	-	0.00%
23 - OTHER FINANCE SOURCE	\$ 346,144		369,977	\$ 421,620	168,474	-54.46%
Grand Total	\$ 22,546,775		20,807,161	\$ 15,797,368	21,928,790	5.39%

9/17/2024

GENERAL FUND REVENUE
Real Estate Tax Forecast
Millage Incremental Estimate

**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

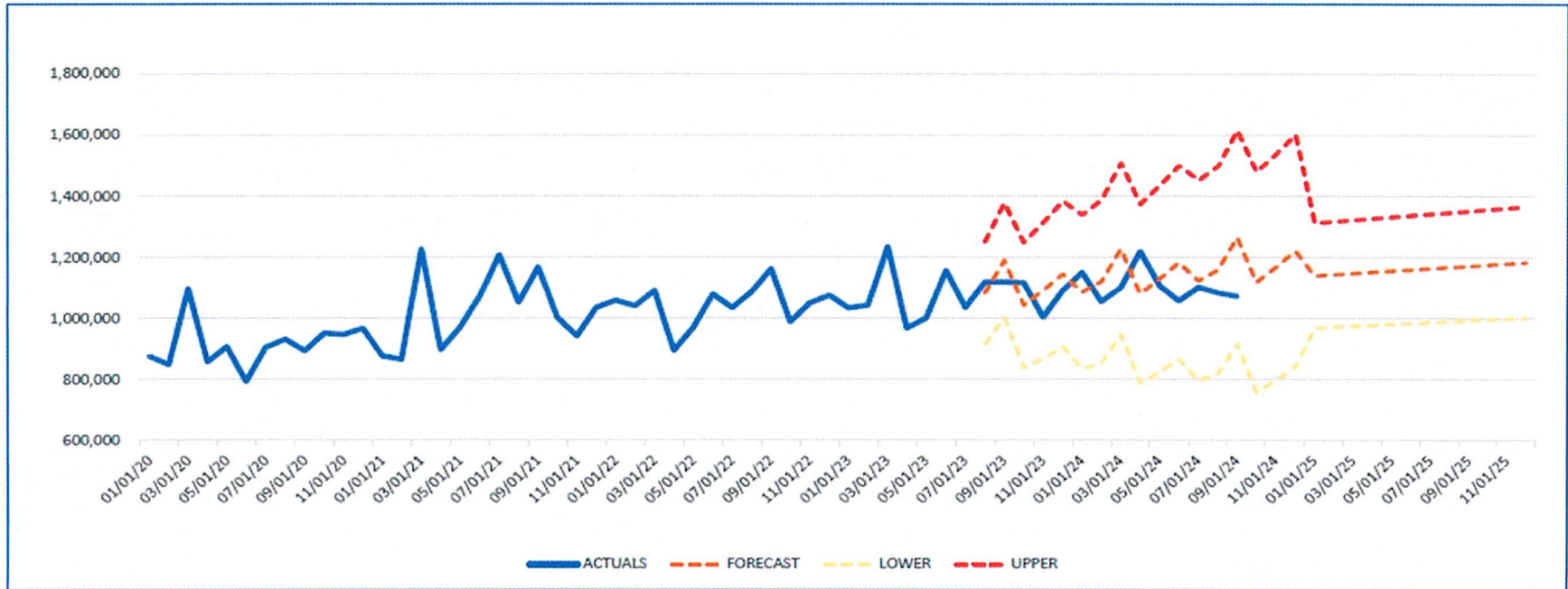


**Local Tax Payer is included in Real Estate Tax category, whereas Rollbacks are in Intergovernmental Receipts as there are reimbursed by the State of Ohio*

9/17/2024



GENERAL FUND REVENUE Sales Tax Forecast

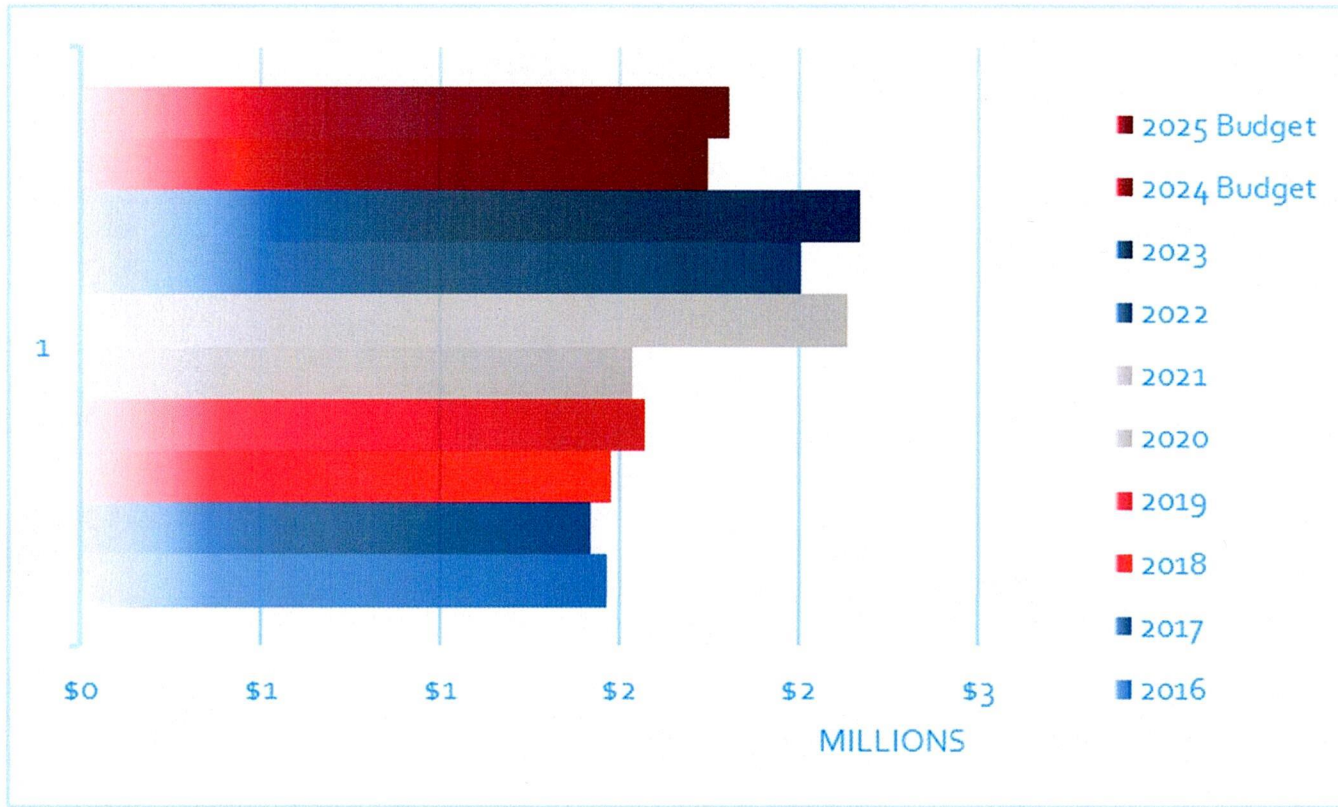


	FORECAST	LOWER CONFIDENCE	UPPER CONFIDENCE	2025 PENDING CERTIFICATE
2025 ESTIMATE	13,946,228	11,823,455	16,069,000	12,255,000
PERM 1%	9,297,485	7,882,303	10,712,667	8,170,000.00
ADDL 0.5%	4,648,743	3,941,152	5,356,333	4,085,000.00
TOTAL	13,946,228	11,823,455	16,069,000	12,255,000 = average (Forecast + Lower) * 95%

9/17/2024



GENERAL FUND REVENUE Intergovernmental Receipts



Includes:

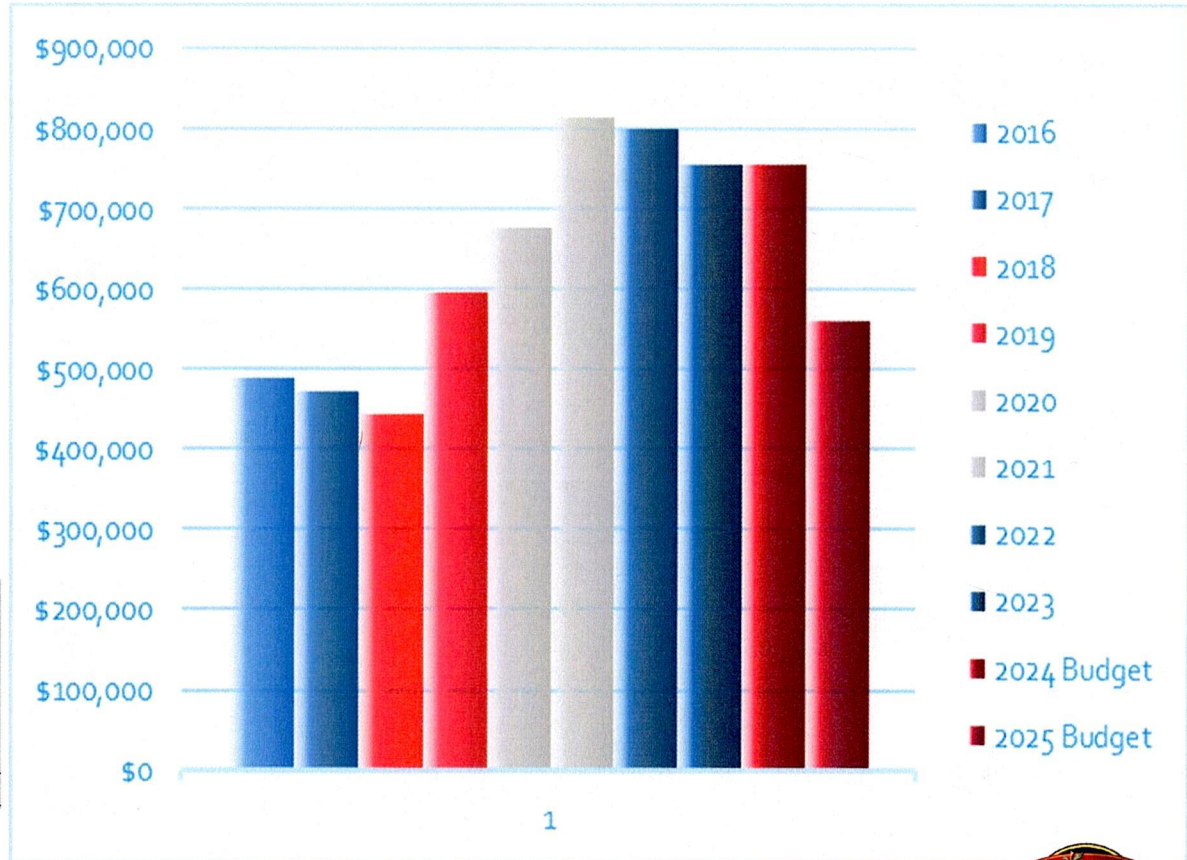
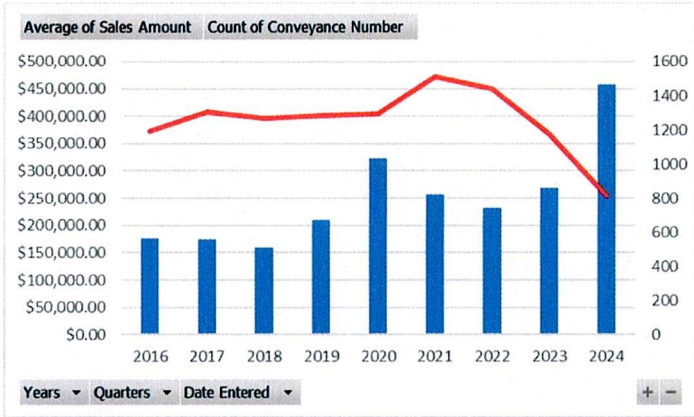
- Casino Gambling Taxes
- Excess Funds from Court
- Federal/State Grants
- Homestead/Rollback Tax Credits
- Local Government Funding
- Other State Receipts

9/17/2024



GENERAL FUND REVENUE Conveyance Fees

**Collected at \$3.50/\$1,000
on Real Property & Manufactured Home Sales**

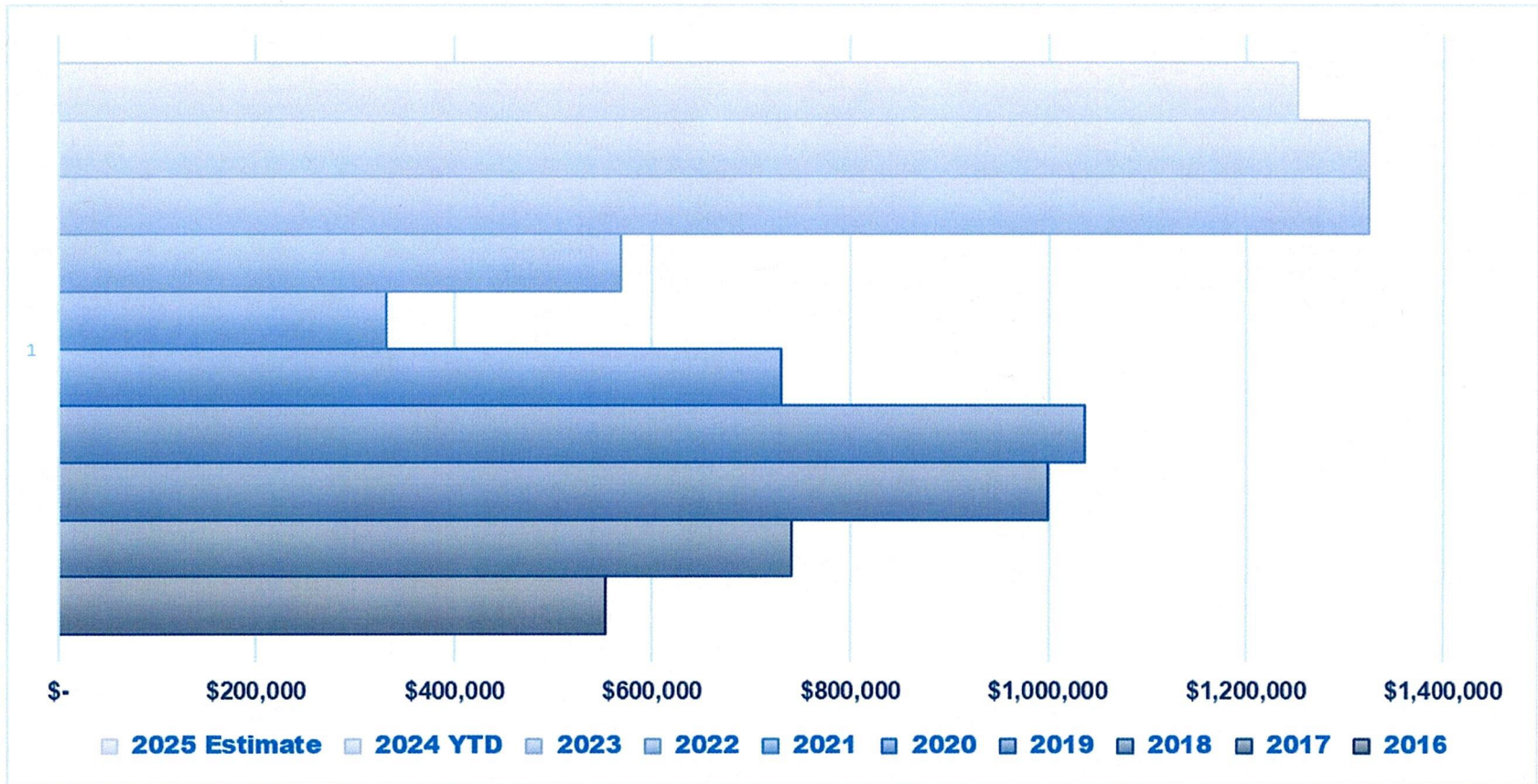


	2024 Org Est	2024 YTD	Avg Per Mos (=/9.5)	Annual Est @ 90% for 2025	2024 Est vs 2025 Est
PERm \$1/1000	215,000.00	140,313.55	14,769.85	159,000.00	(56,000.00)
ECON \$0.50/1000	107,000.00	70,398.28	7,410.35	79,500.00	(27,500.00)
Addl \$2/1000	430,000.00	280,385.62	29,514.28	318,000.00	(112,000.00)
	752,000.00	491,097.45	51,694.47	556,500.00	(195,500.00)

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GENERAL FUND REVENUE Interest Earnings



9/17/2024

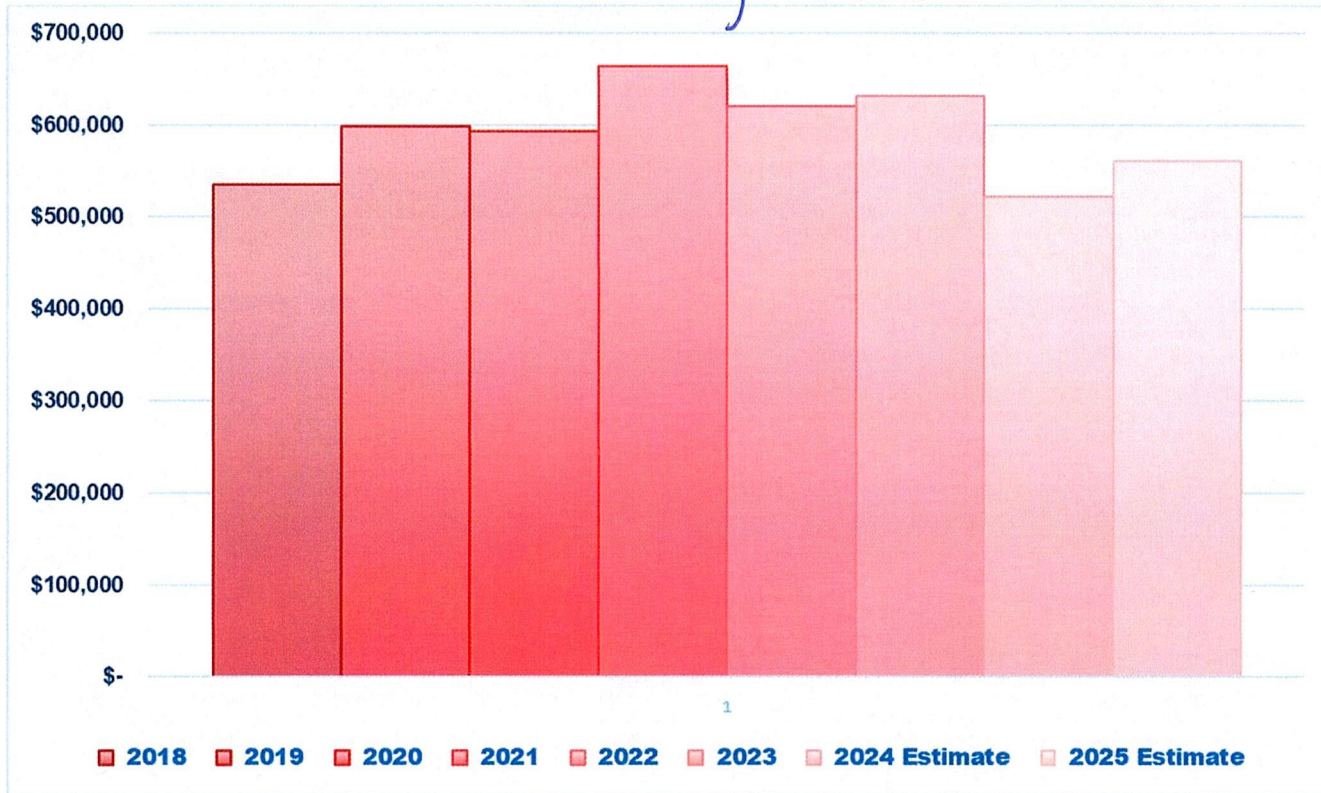


GENERAL FUND REVENUE

~~Interest Earnings~~

Licensing & Fees & Permits

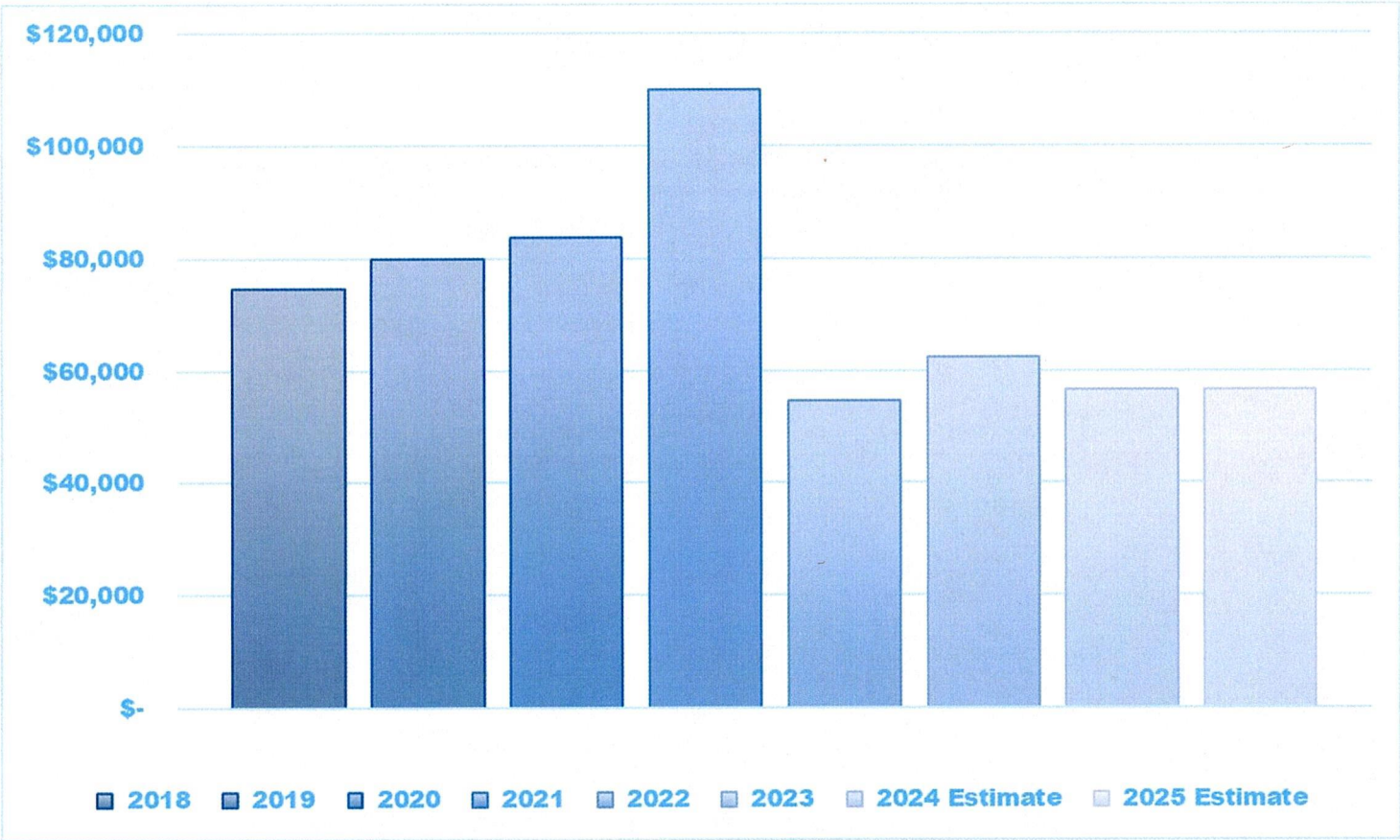
*Rec orders
GrE fees*



9/17/2024



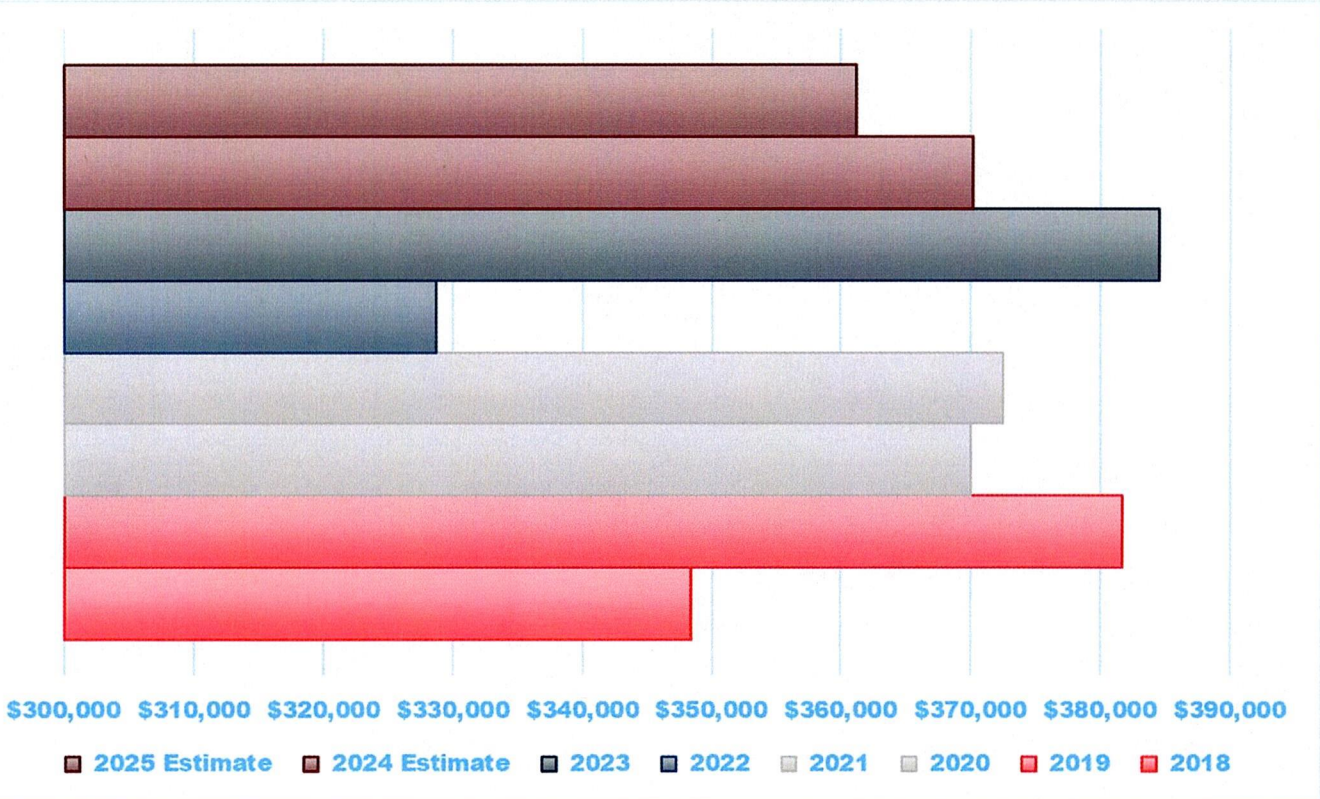
**GENERAL FUND REVENUE
Fines & Forfeitures**



9/17/2024



**GENERAL FUND REVENUE
Rent & Royalties**



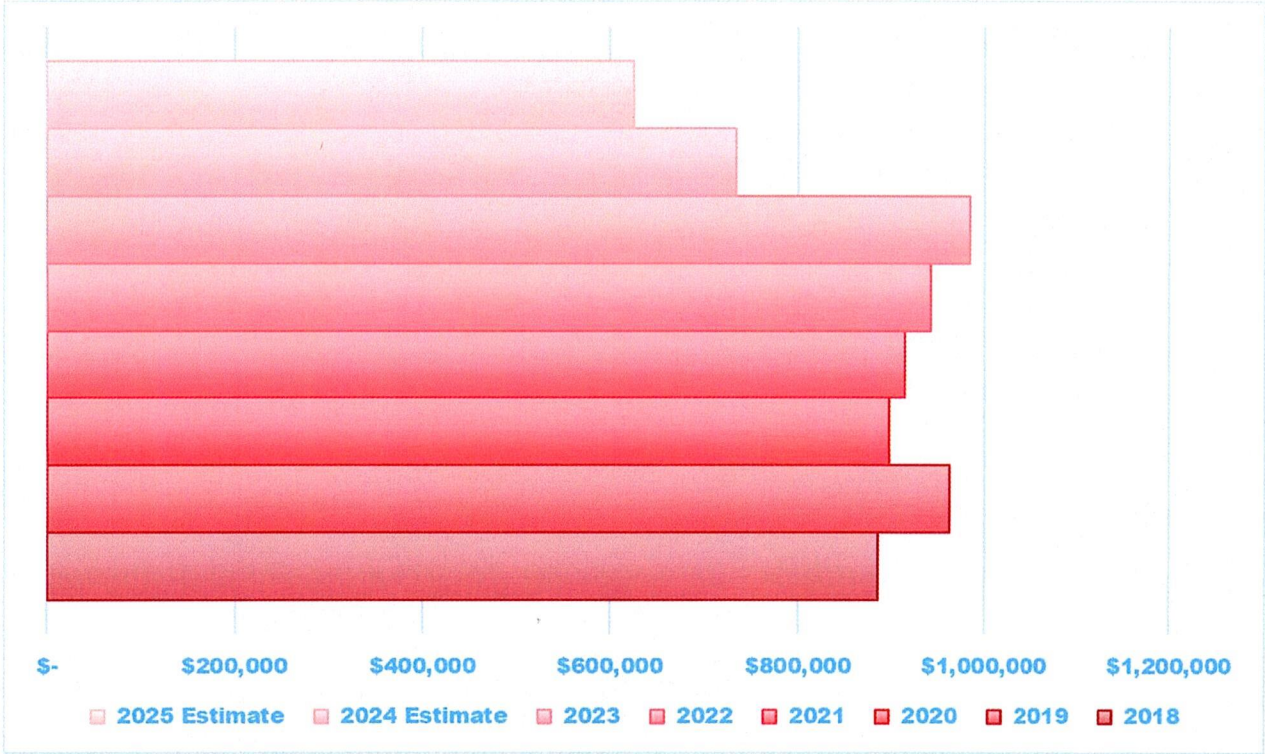
2025 RENTAL AGREEMENTS:

- (3) Farm Leases: \$48,429
 - JFS Child Support: \$32,508
 - JFS Public Asst: \$66,642
 - JFS Social Service: \$79,153
 - Agile Network: \$20,160
 - USDA, Nelson: \$96,260
 - BMV, Admin Campus: \$10,046
- \$361,200**

9/17/2024



GENERAL FUND REVENUE Charges for Services



Includes:

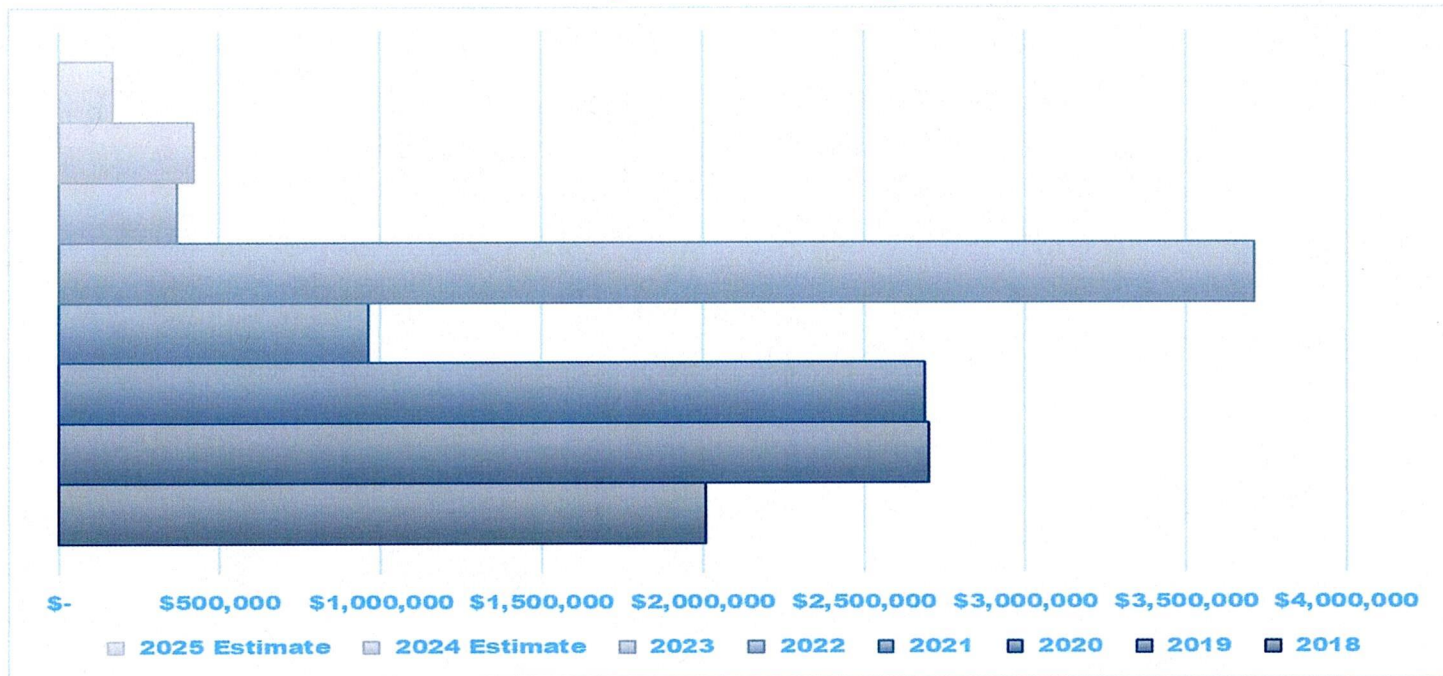
- Sales
- Administrative Fees
- JFS Cost Allocation
- Billable Services by Departments

- IV-D Contracts between Courts and JFS
– **not executed yet**

9/17/2024



GENERAL FUND REVENUE Donations / Other Financing Uses



These are all ONE-TIME, single source revenue streams: Local Grants (such as LEGACY or CC Health First); Court Orders; Settlement Agreements; Advances/Transfers In; Debt Repayments; Investment Realized Gains; Sale of Assets; Donations; Audit Adjustments; Insurance Claims.



**GENERAL FUND
2025 CASH ESTIMATE
TEMPLATE**

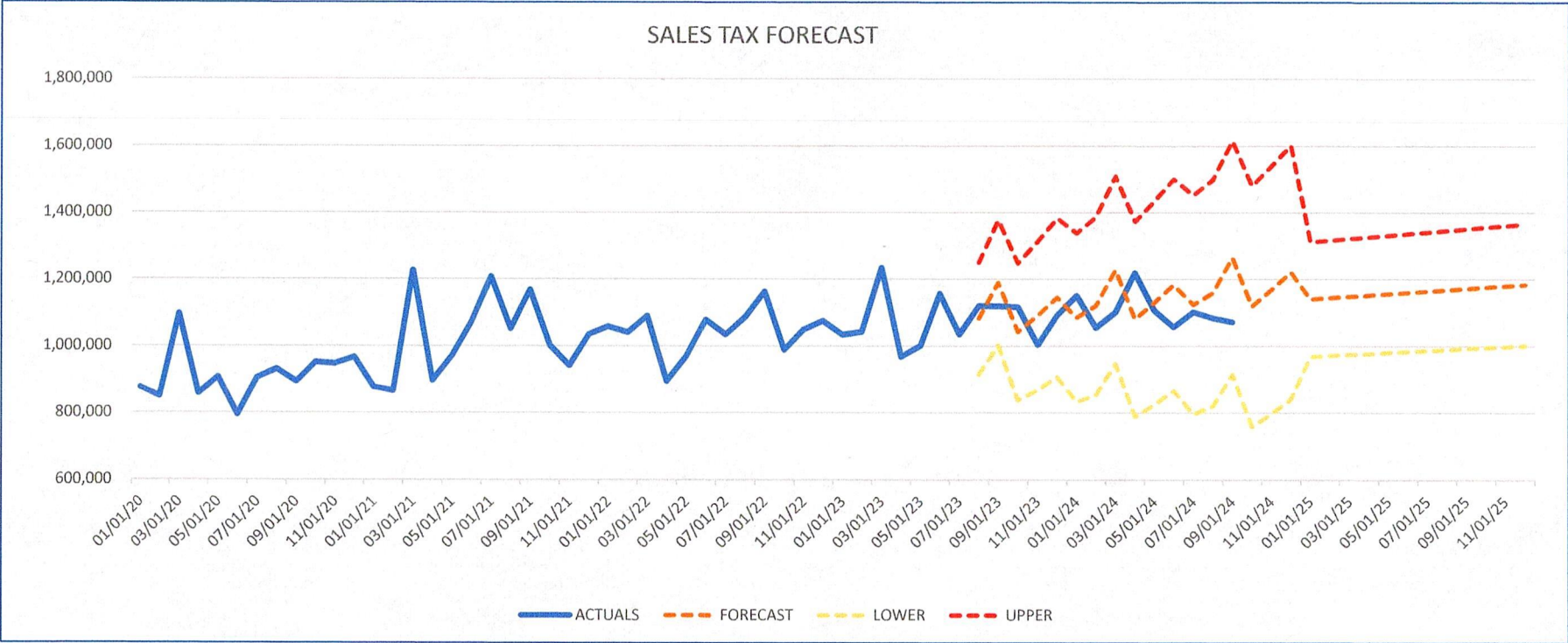
Estimated 12/31/24 Cash Balance	7,465,053
ESTIMATED 2025 REVENUE w/OUT RE TAX	17,410,041
ESTIMATED RE TAX COLLECTION, full 3.0 RE & MH	4,518,749
KNOWN Elected Official PERSONNEL COSTS	(874,000)
Estimated PERSONNEL BASE (26 PP, No Increases)	(11,751,000)
KNOWN SHERIFF PERSONNEL INCREASES	(279,000)
27th Payroll BASE	(385,000)
PAYROLL PAYOUTS (TERMS, RETIREMENTS)	"X"
ESTIMATED PERSONNEL INCREASES	"X"
ESTIMATED NON-PERSONNEL BASE	(9,583,000)
ESTIMATED NON-PERSONNEL INCREASES	"X"
ESTIMATED NON-OPERATING PROJECTS	"X"
ESTIMATED 12/31/25 Cash Balance	6,521,842
-----OR-----	
UNSPENT 2024 APPROPRIATIONS:	
Plus Commissioner Material & Supplies NOT USED	1,963,092
Plus Commissioner Capital Outlay NOT USED	400,000
Estimated 12/31/25 Cash Balance	8,884,934

BEFORE ANY ADDITIONAL/INCREASES	
21,928,790	TOTAL REV ESTIMATE
(22,872,000)	TOTAL EXP ESTIMATE
(943,210)	DEFICIT +/- SPENDING

Does not include other pots of money like training day fund current



SALES TAX FORECAST



	FORECAST	LOWER CONFIDENCE	UPPER CONFIDENCE	2025 PENDING CERTIFICATE
2025 ESTIMATE	13,946,228	11,823,455	16,069,000	12,255,000
PERM 1%	9,297,485	7,882,303	10,712,667	8,170,000.00
ADDL 0.5%	4,648,743	3,941,152	5,356,333	4,085,000.00
TOTAL	13,946,228	11,823,455	16,069,000	12,255,000 = average (Forecast + Lower) * 95%

Prepared by: Logan M. Bailey, 9/13/24