

CLINTON COUNTY BUDGET COMMISSION MEETING

Friday, September 15, 2023
SPECIAL MEETING

The Clinton County Budget Commission met Friday, September 15, 2023 at 8:00 a.m. in a special session in the Commissioner's Office Board 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.

This meeting was scheduled as a follow up from the Special meeting held on August 28, 2023, discussing a possible reduction of the 3.0 mill general fund inside millage for collection year 2024.

See presentation attached that was referred to during the special meeting. This presentation was originally presented at the special meeting held on August 28, 2023.

CLINTON COUNTY BUDGET COMMISSION

APPROVED September 19 20 23





CLINTON COUNTY GENERAL FUND

CLINTON COUNTY OHIO

08/15/2023

Prepared by, LOGAN M. BAILEY - CHIEF DEPUTY AUDITOR

BUDGET COMMISSION RESPONSIBILITIES

- 5705.281 WAIVING REQUIREMENT OF ADOPTION OF TAX BUDGET
 - *2002: Townships, Villages, and Special Districts Waived*
 - *2012: Schools Waived, prepare 5-Year Forecast in-lieu*
 - *2017/2018: County Waived*
- 5705.31 APPROVAL OF LEVIES BY BUDGET COMMISSION- MINIMUM LEVY
- 5705.32 BUDGET COMMISSION TO ADJUST AMOUNTS REQUIRED – REVISION OF ESTIMATE – DISTRIBUTION – HEARING
- 5705.321 ALTERNATIVE METHOD OF APPORTIONMENT (i.e., Local Government)
- 5705.34 CERTIFICATION OF TAX LEVY – REVISION OF BUDGET (i.e., Accepting Amounts and Rates Resolutions)
- 5705.35 CONTENTS OF CERTIFICATION
- 5705.36 CERTIFICATION OF AVAILABLE REVENUE – ADDITIONAL REVENUE- AMENDED OFFICIAL CERTIFICATE

MEMO FROM BOCC TO BC, 3-17-21

UPDATE

Budget Commission Members,

We appreciate the interest and duty of the Budget Commission in regard to any of the funds appropriated or certified in the General Fund. The Board of County Commissioners would like to inform the Budget Commission that over the next 12-36 months for both internal and external infrastructure projects, staffing, and other overall expenses to the County we will be utilizing between 14 and 16 million dollars of those funds now in the General Fund.

As always, we appreciate working with the Budget Commission to make the best use of the resources that our taxpayers provide to us. We look forward to working together to make Clinton County a better place to work and live.

PROJECT PRIORITIES:

- Culvert
- Workforce development
- Internal infrastructure
- External infrastructure
- Stone quarry maintenance
- Sick/vacation payout
- Martinsville/Midland sewer maintenance
- Staff Initiatives
- Legacy Fund

INFRASTRUCTURE PROJECTS

Transfers Out Since BOCC Letter to BC:

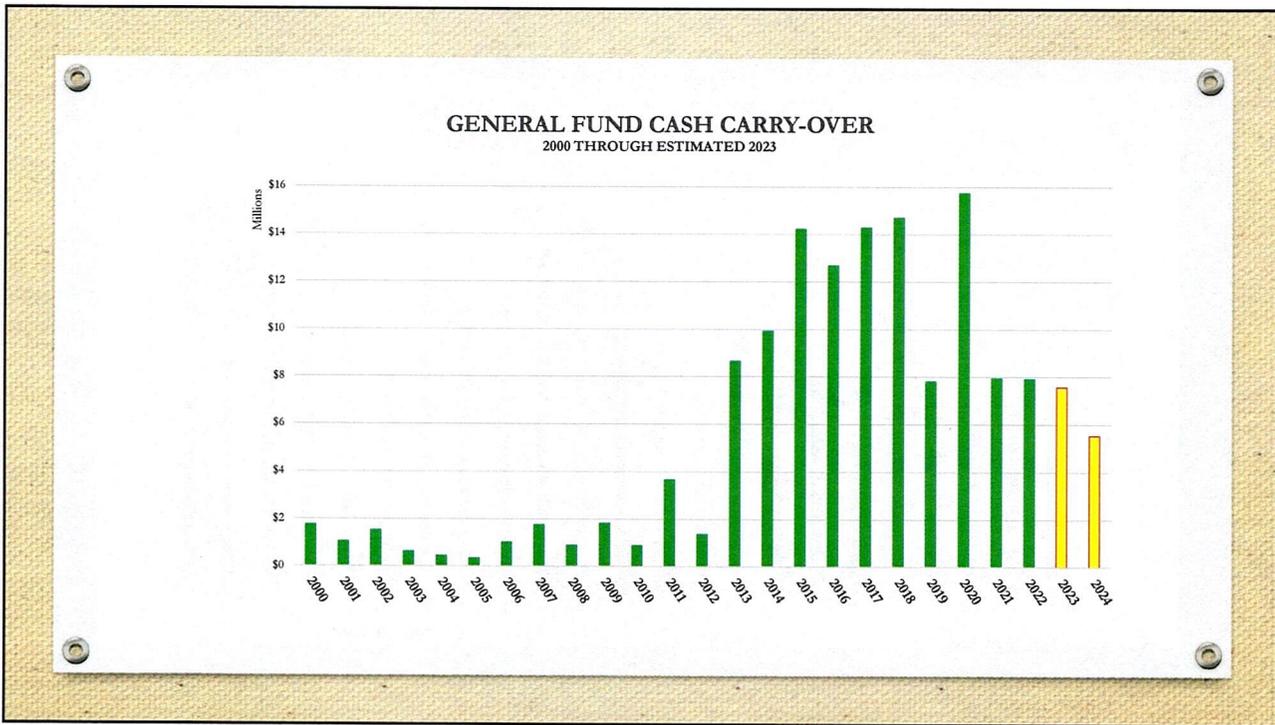
- 10/20/21 \$5M #3050 Admin Campus CP
- 11/01/21 \$3M #3131 Courthouse Culvert CP
- 11/01/21 \$5M #3051 Fiber Broadband CP
- 02/23/22 \$5M #3052 Water Sewer CP
- 04/04/22 \$850K #3050 Admin Campus CP
- 08/17/22 \$1.03M+ #3050 Admin Campus CP
- 09/19/22 \$216K+ #3050 Admin Campus CP

TOTAL \$20,100,000

UPDATED 2023 GENERAL FUND ESTIMATE

As of 8/2/23

ACTUAL CASH Jan. 1	\$7,901,195	
YTD 2023 ACTUAL RECEIPTS	\$11,558,912	ESTIMATED REVENUE 22,024,890
REVISED ESTIMATED REMAINING RECEIPTS	10,465,978	
YTD 2023 ACTUAL EXPENSE	-11,390,360	ESTIMATED EXPENSE 22,352,273
REMAINING 2023 APPROPRIATIONS & ENCUMB, <i>less average 9.4% Unused Appropriations</i>	-10,961,913	
ESTIMATED CASH Dec. 31	\$7,573,813	

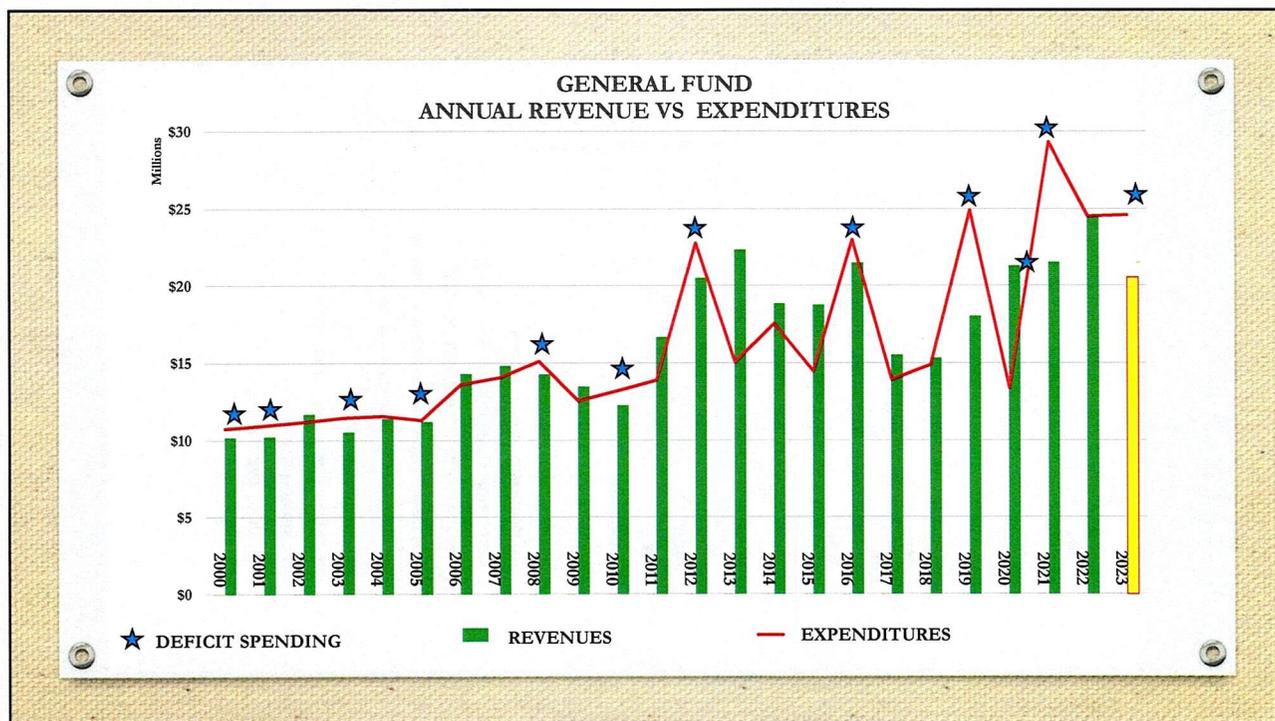


GENERAL FUND CASH BALANCE

YEAR	BEGINNING CASH BALANCE	ANNUAL REVENUES	ANNUAL EXPENSES	ENDING CASH BALANCE	ANNUAL REV VS EXP (IF NEGATIVE, DEFICIT SPENDING)
2000	\$ 2,347,128	10,188,471	10,787,004	\$ 1,748,595	(598,533)
2001	\$ 1,748,595	10,242,111	10,959,548	\$ 1,031,158	(717,437)
2002	\$ 1,031,158	11,696,571	11,201,105	\$ 1,526,625	495,467
2003	\$ 1,526,625	10,538,478	11,457,372	\$ 607,731	(918,894)
2004	\$ 607,731	11,410,230	11,580,055	\$ 437,907	(169,824)
2005	\$ 437,907	11,208,809	11,315,363	\$ 331,352	(106,554)
2006	\$ 331,352	14,294,262	13,615,479	\$ 1,010,135	678,782
2007	\$ 1,010,135	14,808,754	14,065,615	\$ 1,753,274	743,139
2008	\$ 1,753,274	14,250,060	15,122,758	\$ 880,576	(872,698)
2009	\$ 880,576	13,474,011	12,531,262	\$ 1,823,324	942,748
2010	\$ 1,823,324	12,252,366	13,200,877	\$ 874,813	(948,511)
2011	\$ 874,813	16,663,677	13,885,804	\$ 3,652,686	2,777,873
2012	\$ 3,652,686	20,488,752	22,775,153	\$ 1,366,286	(2,286,400)
2013	\$ 1,366,286	22,313,582	15,035,869	\$ 8,643,998	7,277,713
2014	\$ 8,643,998	18,819,133	17,541,907	\$ 9,921,224	1,277,226
2015	\$ 9,921,224	18,753,965	14,463,302	\$ 14,211,887	4,290,663
2016	\$ 14,211,887	21,467,988	23,001,748	\$ 12,678,127	(1,533,760)
2017	\$ 12,678,127	15,505,803	13,919,574	\$ 14,264,356	1,586,229
2018	\$ 14,264,356	15,295,220	14,887,134	\$ 14,672,442	408,086
2019	\$ 14,672,442	18,026,073	24,898,403	\$ 7,800,112	(6,872,330)
2020	\$ 7,800,112	21,293,616	13,366,765	\$ 15,726,963	7,926,851
2021	\$ 15,726,963	21,526,449	29,318,683	\$ 7,934,728	(7,792,235)
2022	\$ 7,934,728	24,499,571	24,533,104	\$ 7,901,196	(33,533)
2023	\$ 7,901,196	22,024,890	22,352,273	\$ 7,573,813	(327,383)
2024	\$ 7,573,813	22,536,127	24,587,500	\$ 5,522,439	(2,051,373)

ESTIMATED
10% Increase for
FY24 Expenses
over FY23

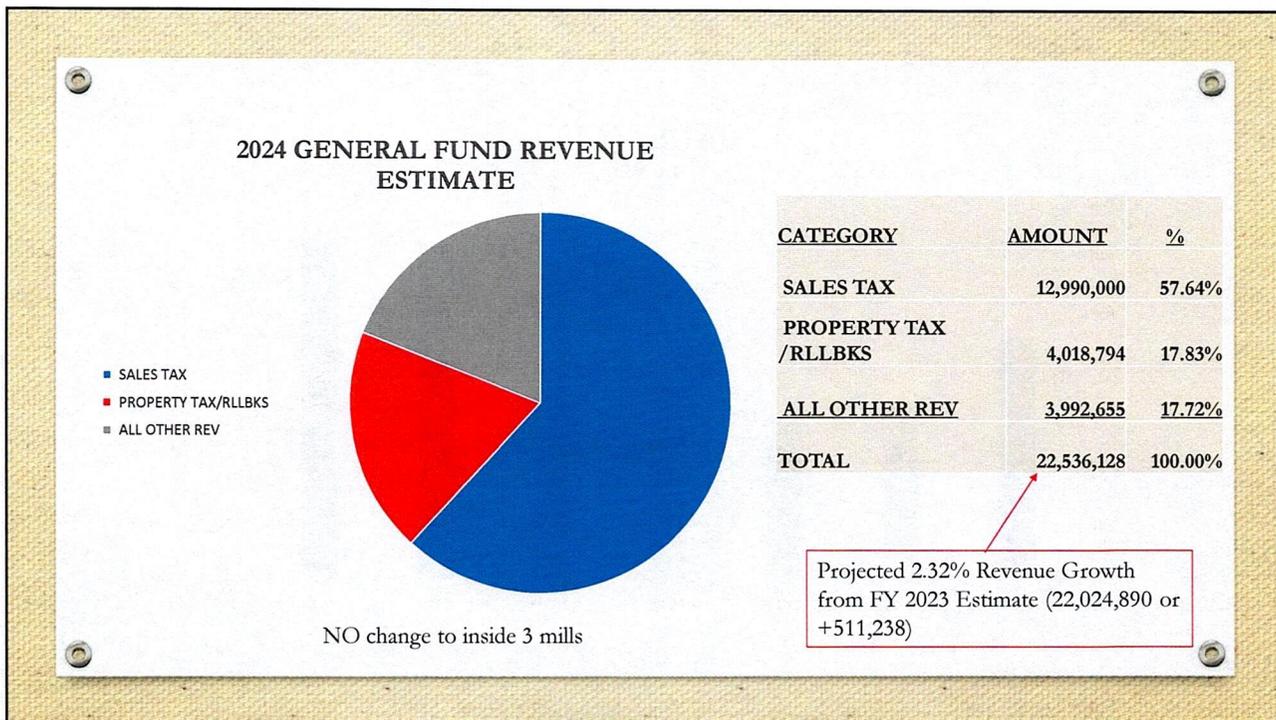
\$20,100,000 funding capital projects CY 2021-2023.
 Nearly \$8.15M in deficit spending (revenue growth), and \$12.85M in carryover spenddown.



Real Property Reappraisal, Tax Year 2023 – Calendar Year 2024

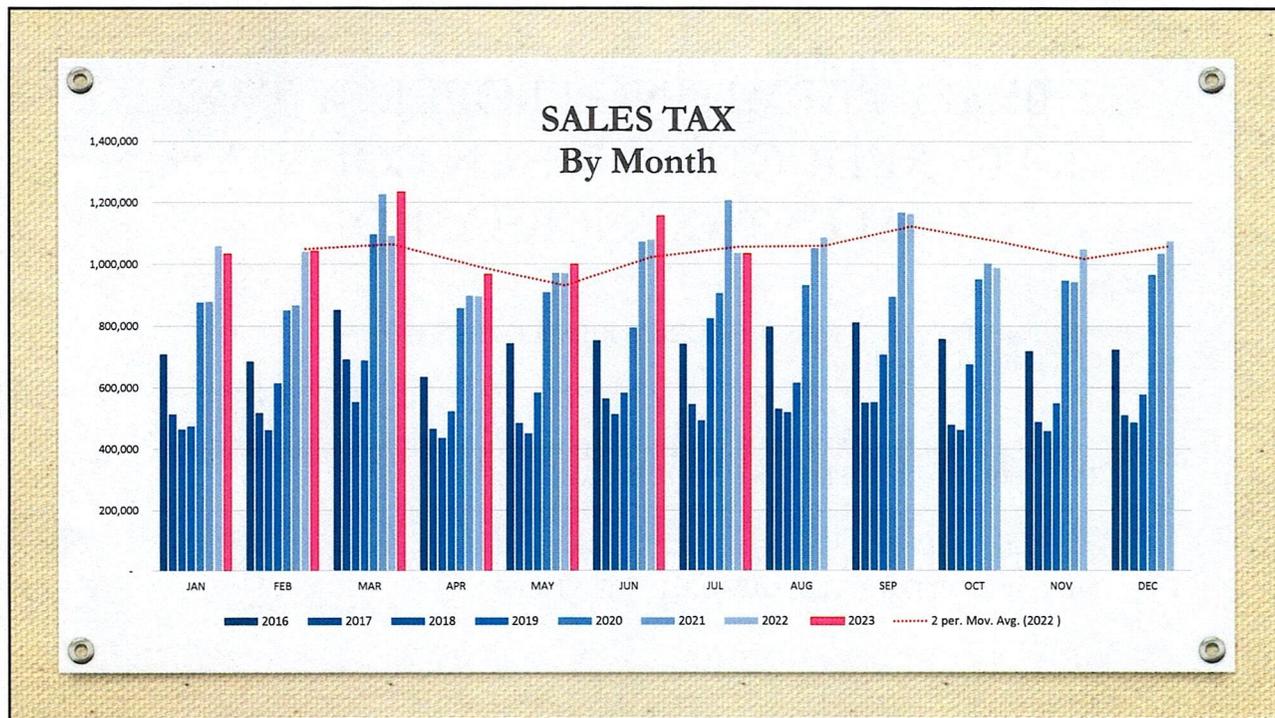
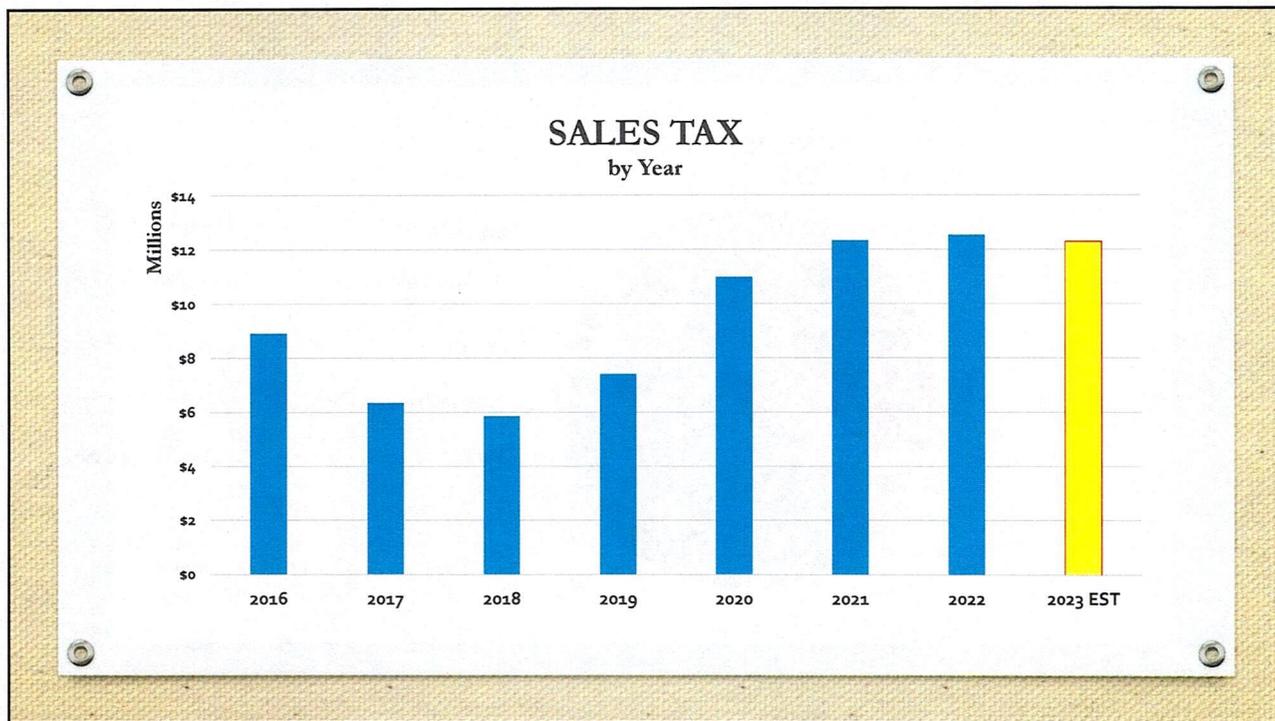
Levy Type	Description	Impact on Value Change
Inside Levies-Unvoted	10 mill limit shared among taxing districts.	Tax rate is fixed. Taxes move in proportion to value change. If value increases 10%, taxes increase 10%.

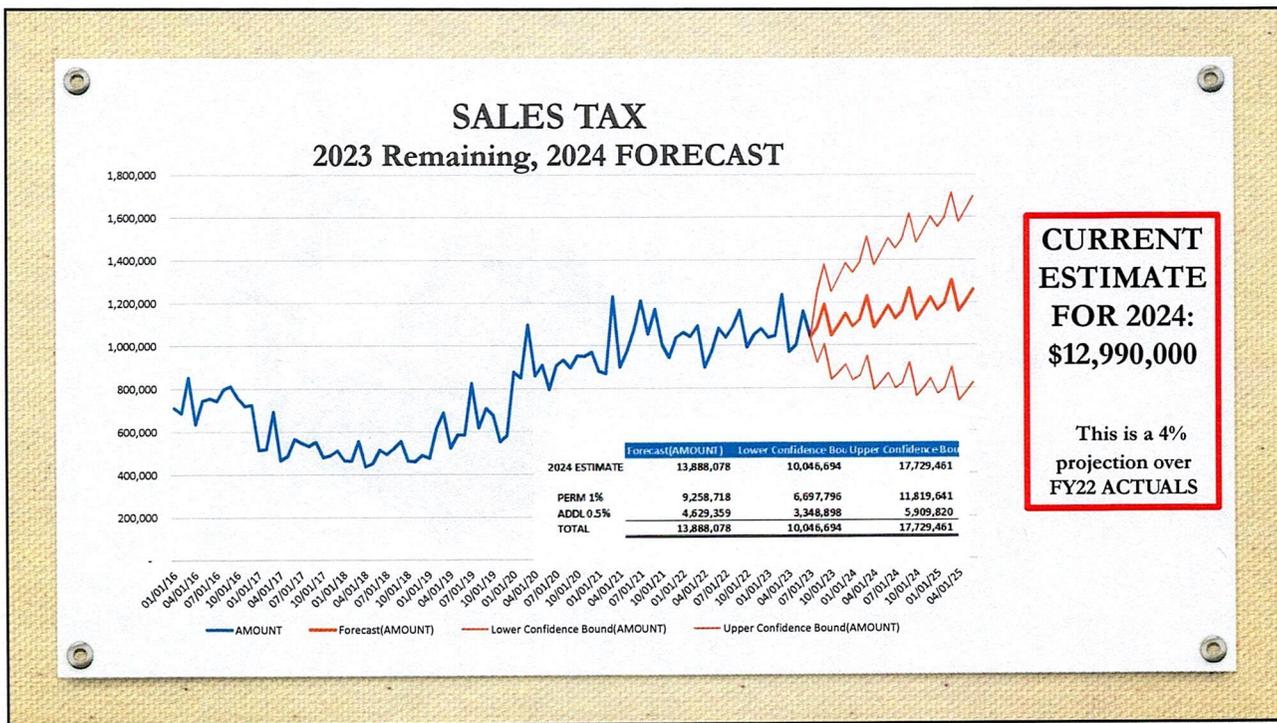
3 Mill County GF Property Tax			
	Assessed Value	*Includes Rollbacks	
TY22/CY23	1,116,331,670	\$ 3,348,995	
ESTIMATED REVALUATION IMPACT		GROSS	INCREASE \$
20.0%	1,339,598,004	4,018,794	669,799
25.0%	1,395,414,588	4,186,243	837,248
30.0%	1,451,231,171	4,353,693	1,004,698



5705.313 PERMITTING PROPERTY TAX RATE REDUCTION WHEN COUNTY SALES TAX INCREASED

- UNIQUE TO COUNTIES- REQUIRES RESOLUTION OF COMMISSIONERS
- A PLACE HOLDER TO “RESERVE” INSIDE (UNVOTED) MILLAGE TO THE AMOUNT OF THE ESTIMATED SALES TAX .
- NO OTHER TAXING AUTHORITY MAY LEVY THE AVAILABLE INSIDE MILLAGE WITHIN THE 10-MILL LIMITATION





2024 ESTIMATES

ADDITIONAL 0.5% SALES TAX
(1/3 of total estimate of \$12,880,000)

↓

\$4.330 MILLION

3.0 MILL INSIDE LEVY
(Including Rollbacks)

↓

\$4.019 MILLION

PER ORC 5705.313, CAN REDUCE ALL OF INSIDE MILLAGE

INSIDE MILLAGE

Tax Payer Perspective




RESIDENTIAL HOME OWNER	CY'23 Base	CY'24 Scenario 1 +20% Reval	CY'24 Scenario 2 +30% Reval
Market Value	\$100,000	\$120,000	\$130,000
Taxable Value	35,000	42,000	45,500
County GF Mills	3.00	3.00	3.00
County GF Tax Due *	\$105.00	\$126.00	\$136.50
County Tax Increase		+ \$21.00	+ \$31.50
Full resident tax bill	Used District 290 as example, has full 10.0 inside millage		
Inside Millage (<i>no reduction factor</i>)	10.00	10.00	10.00
Total Tax Due *	\$350.00	\$420.00	\$455.00
Total Inside Tax Increase		\$70.00	\$105.00

**NO
Millage
Change
(3.0 Mills)**

*BEFORE TAX CREDITS APPLIED



Reduce Millage by 1/3 (2.0 Mills)

RESIDENTIAL HOME OWNER	CY'23 Base	CY'24 Scenario 3 +20% Reval	CY'24 Scenario 4 +30% Reval
Market Value	\$100,000	\$120,000	\$130,000
Taxable Value	35,000	42,000	45,500
County GF Mills	3.00	2.00	2.00
County GF Tax Due *	\$105.00	\$84.00	\$91.00
County Tax Increase		-\$21.00	-\$14.00
Full resident tax bill	Used District 290 as example, has full 10.0 inside millage		
Inside Millage (no reduction factor)	10.00	9.00	9.00
Total Tax Due *	\$350.00	\$378.00	\$409.50
Total Inside Tax Increase		\$28.00	\$59.50

*BEFORE TAX CREDITS APPLIED



Reduce Millage by 1/2 (1.5 Mills)

RESIDENTIAL HOME OWNER	CY'23 Base	CY'24 Scenario 5 +20% Reval	CY'24 Scenario 6 +30% Reval
Market Value	\$100,000	\$120,000	\$130,000
Taxable Value	35,000	42,000	45,500
County GF Mills	3.00	1.50	1.50
County GF Tax Due *	\$105.00	\$63.00	\$68.25
County Tax Increase		-\$42.00	-\$36.75
Full resident tax bill	Used District 290 as example, has full 10.0 inside millage		
Inside Millage (no reduction factor)	10.00	8.50	8.50
Total Tax Due *	\$350.00	\$357.00	\$386.75
Total Inside Tax Increase		\$7.00	\$36.75

*BEFORE TAX CREDITS APPLIED



Reduce Millage by 100% (0.0 Mills)

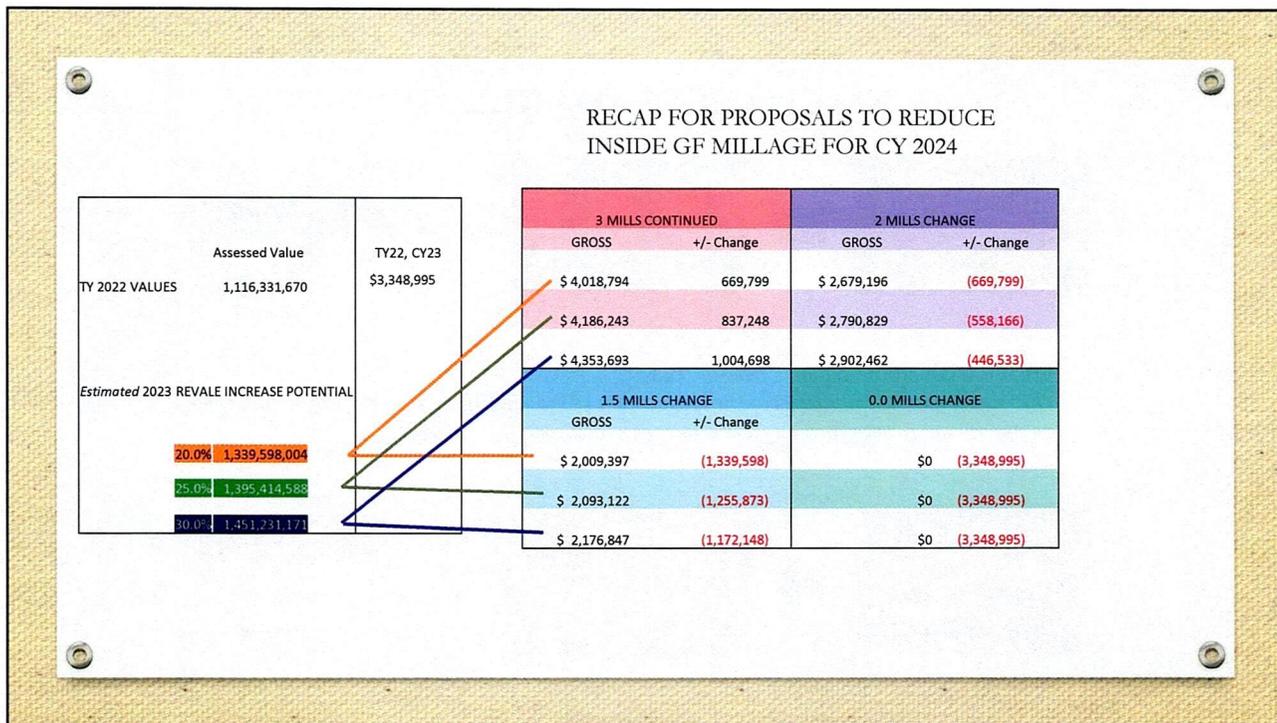
RESIDENTIAL HOME OWNER	CY'23 Base	CY'24 Scenario 5 +20% Reval	CY'24 Scenario 6 +30% Reval
Market Value	\$100,000	\$120,000	\$130,000
Taxable Value	35,000	42,000	45,500
County GF Mills	3.00	0.00	0.00
County GF Tax Due *	\$105.00	\$0.00	\$0.00
County Tax Increase		- \$105.00	- \$105.00
Full resident tax bill	Used District 290 as example, has full 10.0 inside millage		
Inside Millage <i>(no reduction factor)</i>	10.00	7.00	7.00
Total Tax Due *	\$350.00	\$294.00	\$318.50
Total Inside Tax DECREASE		\$-56.00	\$-31.50

*BEFORE TAX CREDITS APPLIED



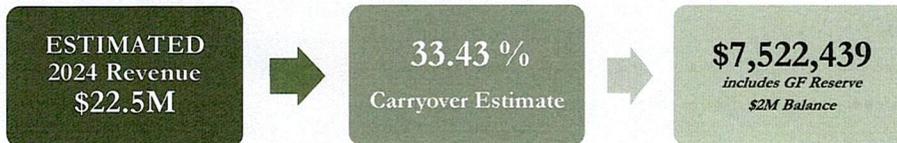
INSIDE MILLAGE

County Revenue Projection



What do we do now?

NO CHANGES TO MILLAGE



What is a good fund balance ratio? 16.67%
This comes from guidance from the Government Finance Officer Association, established as the minimum standard for fund balances. Feb 9, 2023



GENERAL FUND REVISED 2023 REVENUE ESTIMATE SUMMARY

**Rounded down to nearest 1,000 for total by Type of Revenue*

<u>DESCRIPTION</u>	<u>CURRENT CERTIFICATE</u>	<u>REVISED 2023 ESTIMATE</u>	<u>DIFFERENCE*</u>
80% INDIGENT APPLICATION FEES	9,000	9,000	-
ADDITIONAL COUNTY USE TAX	4,100,000	4,306,692	206,000
ADMINISTRATIVE FEES RECEIVED	351,764	381,706	29,000
AVAILABLE UNCLAIMED MONEY FOR	-	62,523	62,000 FINAL
CASINO GAMBLING TAX	500,000	606,000	106,000
CHARGES FOR SERVICES	85,000	162,000	77,000
DEBT REPAYMENT	51,296	50,472	-
DELQ TAX LIST ADVERT FEES	1,500	2,187	- FINAL
EXCESS FUNDS DEEMED	50,000	50,000	-
FEES	360,800	362,597	1,000
FINES AND FORFEITURE	41,500	56,032	14,000
GRANTS-OTHER	-	12,077	12,000
HOMEST, ROLLACK, EXEMPT CREDIT	352,402	350,570	(1,000) FINAL
INTEREST INCOME	850,130	1,001,731	151,000
INVESTMENT REALIZED GAINS	-	50,563	50,000
JFS CSEA COST ALLOCATION	62,490	55,407	(7,000)
JFS IM COMBINED COST ALLOCATIO	15,000	23,500	8,000
JFS SHARED COST ALLOCATION	18,969	28,836	9,000
JFS SOCIAL SVS COST ALLOCATION	85,246	111,446	26,000
LEGAL SETTLEMENT PROCEEDS	-	125	-
LICENSES AND PERMITS	222,400	253,000	30,000
LONG-TERM ADVANCES IN	100,000	100,000	-
MAN HOME TRANSFER FEE	50	50	-
MANUFACTURED HOMES TAX	15,000	18,533	3,000
MH ADDITIONAL CONVEYANCE FEE	800	2,000	1,000
MH ECON DEVELOP CONVEYANCE FEE	200	500	-
MH PERMISSIVE CONVEYANCE FEE	400	1,000	-
PERMISSIVE STATE SALES TAX	8,200,000	8,613,385	413,000
PROCEEDS FROM SALE OF ASSETS	-	4,150	4,000
RE ADD'L (GIS) CONVEYANCE FEES	460,000	430,000	(30,000)
RE ECON DEVELOP CONVEYANCE FEE	115,000	107,000	(8,000)
RE PERMISSIVE CONVEYANCE FEES	230,000	215,000	(15,000)
REAL ESTATE TAX	2,935,388	3,007,827	72,000 FINAL
REAL ESTATE TRANSFER FEE	1,200	1,000	-
REBATES	12,000	4,068	(7,000)
REIMBURSEMENTS	-	7,669	7,000
RENTAL INCOME	247,383	371,085	123,000
SALES	300	349	-
SALES - UNCLAIMED PROPERTY	-	19,802	19,000
STATE LOCAL GOVERNMENT FUNDING	583,128	583,128	-
STATE RECEIPTS	501,499	608,835	107,000
WIOA COST ALLOCATION	1,044	3,110	2,000 FINAL
	20,560,890	22,034,954	1,464,000

REVISED ESTIMATE 22,024,890



GENERAL FUND REVISED 2023 REVENUE ESTIMATE DETAIL

*Rounded down to nearest 1,000 for total by Type of Revenue

Row Labels	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 YTD ACTUALS (as of 8/10/23)	2023 REMAINING TO COLLECT	2023 % COLLECTED	2023 Revised Revenue Projection	2023 Revised Revenue* Projector +/-	2023 Revised Revenue Projection	2023 vs 2024
30% INDIGENT APPLICATION FEES	\$ 19,220.65	\$ 7,687.12	9,000.00	\$ 5,613.52	3,386.48	62.37	9,000	-	9,000	-
PUBLIC DEFENDER	\$ 19,220.65	\$ 7,687.12	9,000.00	\$ 5,613.52	3,386.48	62.37	9,000	-	9,000	-
ADDITIONAL COUNTY USE TAX	\$ 4,102,809.27	\$ 4,172,679.99	4,100,000.00	\$ 2,490,778.35	1,609,221.65	60.75	4,306,692	206,000	4,330,000	23,308
AUDITOR	\$ 4,102,809.27	\$ 4,172,679.99	4,100,000.00	\$ 2,490,778.35	1,609,221.65	60.75	4,306,692	206,692	4,330,000	23,308
				\$ -						
ADMINISTRATIVE FEES RECEIVED	\$ 369,308.42	\$ 381,254.66	351,764.00	\$ 214,052.34	137,711.66	183.97	381,706	29,000	386,958	5,252
AUDITOR	\$ 185,821.83	\$ 193,657.85	166,053.00	\$ 106,482.46	59,570.54	64.13	184,454	18,401	189,958	5,504
RECORDER	\$ 2,444.78	\$ 2,210.89	2,000.00	\$ 1,239.22	760.78	61.96	2,000	-	2,000	-
TREASURER	\$ 181,041.81	\$ 185,385.92	183,711.00	\$ 106,330.66	77,380.34	57.88	195,251	11,540	195,000	(251)
AVAILABLE UNCLAIMED MONEY FOR	\$ 122,936.32	\$ -	-	\$ 65,522.74	(65,522.74)	-	62,523	62,000	-	(62,523)
AUDITOR	\$ 122,782.79	\$ -	-	\$ 65,522.74	(65,522.74)	-	62,523	62,523	-	(62,523)
SHERIFF	\$ 153.53	\$ -	-	\$ -	-	-	-	-	-	-
CASINO GAMBLING TAX	\$ 568,093.00	\$ 602,446.04	500,000.00	\$ 455,234.82	44,765.18	91.05	606,000	106,000	600,000	(6,000)
AUDITOR	\$ 568,093.00	\$ 602,446.04	500,000.00	\$ 455,234.82	44,765.18	91.05	606,000	106,000	600,000	(6,000)
CHARGES FOR SERVICES	\$ 354,795.30	\$ 347,598.83	85,000.00	\$ 38,105.40	46,894.60	143.91	162,000	77,000	179,000	17,000
CLERK OF COURTS - COMMON PLEAS	\$ 12,073.44	\$ 16,267.30	10,000.00	\$ 7,136.84	2,863.16	71.37	11,000	1,000	24,000	13,000
COMMON PLEAS COURT	\$ 67,898.30	\$ 56,715.97	-	\$ 2,631.30	(2,631.30)	-	15,000	15,000	15,000	-
JUVENILE DIVISION	\$ 71,856.26	\$ 67,601.11	50,000.00	\$ 8,155.74	41,844.26	16.31	50,000	-	50,000	-
MUNICIPAL COURT	\$ 25,192.00	\$ 4,464.58	-	\$ -	-	-	-	-	-	-
PROSECUTOR	\$ 144,551.43	\$ 178,260.34	-	\$ 6,122.87	(6,122.87)	-	65,000	65,000	65,000	-
SHERIFF	\$ 33,223.87	\$ 24,289.53	25,000.00	\$ 14,058.65	10,941.35	56.23	21,000	(4,000)	25,000	4,000
DEBT REPAYMENT	\$ 58,135.29	\$ 389,506.64	51,296.38	\$ 17,176.66	34,119.72	33.49	50,472	-	65,371	14,899
BOARD OF COUNTY COMMISSIONERS	\$ 58,135.29	\$ 389,506.64	51,296.38	\$ 17,176.66	34,119.72	33.49	50,472	(825)	65,371	14,899
DELQ TAX LIST ADVERT FEES	\$ 2,536.54	\$ 1,957.00	1,500.00	\$ 2,187.00	(687.00)	145.80	2,187	-	2,500	313
AUDITOR	\$ 2,536.54	\$ 1,957.00	1,500.00	\$ 2,187.00	(687.00)	145.80	2,187	687	2,500	313
DONATION OUT MARKET VALUE	\$ -	\$ 330.00	-	\$ -	-	-	-	-	-	-
BOARD OF COUNTY COMMISSIONERS	\$ -	\$ 330.00	-	\$ -	-	-	-	-	-	-
EXCESS FUNDS DEEMED	\$ -	\$ -	50,000.00	\$ 50,000.00	-	100.00	50,000	-	-	(50,000)
CLERK OF COURTS - COMMON PLEAS	\$ -	\$ -	50,000.00	\$ 50,000.00	-	100.00	50,000	-	-	(50,000)
PROBATE COURT	\$ -	\$ -	-	\$ -	-	-	-	-	-	-
FEES	\$ 456,650.64	\$ 360,702.30	360,800.00	\$ 213,821.45	146,978.55	442.40	362,597	1,000	336,200	(26,397)
CLERK OF COURTS - COMMON PLEAS	\$ 124,127.11	\$ 91,912.74	105,700.00	\$ 60,983.47	44,716.53	57.69	105,000	(700)	107,700	2,700
JUVENILE DIVISION	\$ 9,754.35	\$ 8,387.91	9,600.00	\$ 6,809.80	2,790.20	70.94	10,000	400	8,000	(2,000)
MUNICIPAL COURT	\$ 667.80	\$ 742.00	500.00	\$ 516.60	(16.60)	103.32	597	97	500	(97)
PROBATE COURT	\$ 37,159.88	\$ 35,963.01	30,000.00	\$ 20,620.11	9,379.89	68.73	33,000	3,000	30,000	(3,000)

*Rounded down to nearest 1,000 for total by Type of Revenue

Row Labels	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 YTD ACTUALS (as of 8/30/23)	2023 REMAINING TO COLLECT	2023 % COLLECTED	2023 Revised Revenue Projection	2023 Revised Revenue* Projection +/-	2023 Revised Revenue Projection	2023 vs 2024
RECORDER	\$ 203,379.81	\$ 154,295.18	165,000.00	\$ 77,523.03	87,476.97	46.98	146,000	(19,000)	140,000	(6,000)
SHERIFF	\$ 81,561.69	\$ 69,401.46	50,000.00	\$ 47,368.44	2,631.56	94.74	68,000	18,000	50,000	(18,000)
FINES AND FORFEITURE	\$ 110,087.63	\$ 54,489.29	41,500.00	\$ 39,431.86	2,068.14	229.69	56,032	14,000	56,500	468
CLERK OF COURTS - COMMON PLEAS	\$ 11,841.00	\$ -	-	\$ 500.00	(500.00)	-	500	500	-	(500)
JUVENILE DIVISION	\$ 2,291.76	\$ 2,233.63	1,500.00	\$ 2,062.75	(562.75)	137.52	2,663	1,163	1,500	(1,163)
MUNICIPAL COURT	\$ 95,954.87	\$ 52,255.66	40,000.00	\$ 36,869.11	3,130.89	92.17	52,869	12,869	55,000	2,131
GRANTS-OTHER	\$ -	\$ 35,035.50	-	\$ 12,076.81	(12,076.81)	-	12,077	12,000	-	(12,077)
BOARD OF COUNTY COMMISSIONERS	\$ -	\$ 4,000.00	-	\$ -	-	-	-	-	-	-
JUVENILE DIVISION	\$ -	\$ 28,535.50	-	\$ 12,076.81	(12,076.81)	-	12,077	12,077	-	(12,077)
SHERIFF	\$ -	\$ 2,500.00	-	\$ -	-	-	-	-	-	-
HONEST, ROLLACK, EXEMPT CREDIT	\$ 349,606.04	\$ 355,101.60	352,402.00	\$ 175,284.78	177,117.22	49.74	350,570	(1,000)	350,000	(570)
AUDITOR	\$ 349,606.04	\$ 355,101.60	352,402.00	\$ 175,284.78	177,117.22	49.74	350,570	(1,832)	350,000	(570)
INSURANCE PROCEEDS	\$ 653.64	\$ 4,513.00	-	\$ -	-	-	-	-	-	-
BOARD OF COUNTY COMMISSIONERS	\$ 402.09	\$ 4,513.00	-	\$ -	-	-	-	-	-	-
VETERAN'S COMMISSION	\$ 251.55	\$ -	-	\$ -	-	-	-	-	-	-
INTEREST INCOME	\$ 331,069.63	\$ 568,929.80	850,130.00	\$ 739,913.81	(110,216.19)	926.53	1,001,731	151,000	1,002,000	269
AUDITOR	\$ -	\$ 60.30	-	\$ -	-	-	-	-	-	-
CLERK OF COURTS - COMMON PLEAS	\$ 219.45	\$ 246.91	130.00	\$ 1,091.49	961.49	839.61	1,731	1,601	2,000	269
TREASURER	\$ 330,850.18	\$ 568,622.59	850,000.00	\$ 738,822.32	(111,177.68)	86.92	1,000,000	150,000	1,000,000	-
INVESTMENT REALIZED GAINS	\$ -	\$ -	-	\$ 50,562.50	50,562.50	-	50,563	50,000	-	(50,563)
TREASURER	\$ -	\$ -	-	\$ 50,562.50	50,562.50	-	50,563	50,563	-	(50,563)
JFS CSEA COST ALLOCATION	\$ 65,070.42	\$ 72,033.00	62,490.00	\$ 36,938.00	(25,552.00)	59.11	55,407	(7,000)	55,407	-
BOARD OF COUNTY COMMISSIONERS	\$ 65,070.42	\$ 72,033.00	62,490.00	\$ 36,938.00	(25,552.00)	59.11	55,407	(7,083)	55,407	-
JFS IM COMBINED COST ALLOCATIO	\$ 16,638.00	\$ 15,311.00	15,000.00	\$ 13,708.31	(1,291.69)	91.39	23,500	8,000	23,499	(1)
BOARD OF COUNTY COMMISSIONERS	\$ 16,638.00	\$ 15,311.00	15,000.00	\$ 13,708.31	(1,291.69)	91.39	23,500	8,500	23,499	(1)
JFS SHARED COST ALLOCATION	\$ 18,969.00	\$ 30,419.00	18,969.00	\$ 16,821.00	(2,148.00)	88.68	28,836	9,000	28,836	-
BOARD OF COUNTY COMMISSIONERS	\$ 18,969.00	\$ 30,419.00	18,969.00	\$ 16,821.00	(2,148.00)	88.68	28,836	9,867	28,836	-
JFS SOCIAL SVS COST ALLOCATION	\$ 85,246.00	\$ 90,927.00	85,246.20	\$ 74,297.36	(10,948.84)	87.16	111,446	26,000	111,446	(0)
BOARD OF COUNTY COMMISSIONERS	\$ 85,246.00	\$ 90,927.00	85,246.20	\$ 74,297.36	(10,948.84)	87.16	111,446	26,200	111,446	(0)
LEGAL SETTLEMENT PROCEEDS	\$ 387.83	\$ 500.00	-	\$ 125.00	125.00	-	125	-	-	(125)
BOARD OF COUNTY COMMISSIONERS	\$ 183.63	\$ -	-	\$ -	-	-	-	-	-	-
PROSECUTOR	\$ 204.20	\$ 500.00	-	\$ 125.00	125.00	-	125	125	-	(125)

*Rounded down to nearest 1,000 for total by Type of Revenue

Row labels	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 YTD ACTUALS (as of 8/10/23)	2023 REMAINING TO COLLECT	2023 % COLLECTED	2023 Revised Revenue Projection	2023 Revised Revenue* Projection +/-	2023 Revised Revenue Projection	2023 vs 2024
LICENSES AND PERMITS	\$ 188,034.66	\$ 251,055.84	222,400.00	\$ 173,025.44	(49,374.56)	173.24	253,000	30,000	177,650	(75,350)
AUDITOR	\$ 3,085.24	\$ 2,552.61	2,200.00	\$ 2,103.64	(96.36)	95.62	3,000	800	2,200	(800)
BUILDING & ZONING BOARDS	\$ 184,949.42	\$ 248,503.23	220,200.00	\$ 170,921.80	(49,278.20)	77.62	250,000	29,800	175,450	(74,550)
LONG-TERM ADVANCES IN	\$ 100,000.00	\$ 100,000.00	100,000.00	\$ 100,000.00	-	100.00	100,000	-	100,000	-
BOARD OF COUNTY COMMISSIONERS	\$ 100,000.00	\$ 100,000.00	100,000.00	\$ 100,000.00	-	100.00	100,000	-	100,000	-
MAN HOME TRANSFER FEE	\$ 77.00	\$ 50.50	50.00	\$ 42.00	(8.00)	84.00	50	-	50	-
AUDITOR	\$ 77.00	\$ 50.50	50.00	\$ 42.00	(8.00)	84.00	50	-	50	-
MANUFACTURED HOMES TAX	\$ 19,166.26	\$ 18,303.24	15,000.00	\$ 14,733.24	(266.76)	98.22	18,533	3,000	15,000	(3,533)
AUDITOR	\$ 19,166.26	\$ 18,303.24	15,000.00	\$ 14,733.24	(266.76)	98.22	18,533	3,533	15,000	(3,533)
MH ADDITIONAL CONVEYANCE FEE	\$ 1,482.80	\$ 2,055.60	800.00	\$ 1,784.60	984.60	223.08	2,000	1,000	800	(1,200)
AUDITOR	\$ 1,482.80	\$ 2,055.60	800.00	\$ 1,784.60	984.60	223.08	2,000	1,200	800	(1,200)
MH ECON DEVELP CONVEYANCE FEE	\$ 370.70	\$ 513.90	200.00	\$ 446.15	246.15	223.08	500	-	200	(300)
AUDITOR	\$ 370.70	\$ 513.90	200.00	\$ 446.15	246.15	223.08	500	300	200	(300)
MH PERMISSIVE CONVEYANCE FEE	\$ 741.40	\$ 1,027.80	400.00	\$ 892.30	492.30	223.08	1,000	-	400	(600)
AUDITOR	\$ 741.40	\$ 1,027.80	400.00	\$ 892.30	492.30	223.08	1,000	600	400	(600)
OPERATING TRANSFERS IN	\$ 637,356.52	\$ 2,961,568.15	-	\$ -	-	-	-	-	-	-
BOARD OF COUNTY COMMISSIONERS	\$ 637,356.52	\$ 2,961,568.15	-	\$ -	-	-	-	-	-	-
PERMISSIVE STATE SALES TAX	\$ 8,217,715.90	\$ 8,360,314.35	8,200,000.00	\$ 4,982,248.17	(3,217,751.83)	60.76	8,613,385	413,000	8,660,000	46,615
AUDITOR	\$ 8,217,715.90	\$ 8,360,314.35	8,200,000.00	\$ 4,982,248.17	(3,217,751.83)	60.76	8,613,385	413,385	8,660,000	46,615
PRIOR YEAR REVENUE ADJUSTMENTS	\$ -	\$ 900.00	-	\$ -	-	-	-	-	-	-
JUVENILE DIVISION	\$ -	\$ 900.00	-	\$ -	-	-	-	-	-	-
PROCEEDS FROM SALE OF ASSETS	\$ 14,516.00	\$ 21,102.00	-	\$ 4,150.00	4,150.00	-	4,150	4,000	-	(4,150)
BOARD OF COUNTY COMMISSIONERS	\$ 60.00	\$ 3,492.00	-	\$ -	-	-	-	-	-	-
BUILDING & ZONING BOARDS	\$ -	\$ 1,785.00	-	\$ -	-	-	-	-	-	-
SHERIFF	\$ 14,456.00	\$ 15,825.00	-	\$ 4,150.00	4,150.00	-	4,150	4,150	-	(4,150)
RE ADD'L (GIS) CONVEYANCE FEES	\$ 457,019.82	\$ 453,638.01	460,000.00	\$ 237,267.81	(222,732.19)	51.58	430,000	(30,000)	430,000	-
AUDITOR	\$ 457,019.82	\$ 453,638.01	460,000.00	\$ 237,267.81	(222,732.19)	51.58	430,000	(30,000)	430,000	-
RE ECON DEVELP CONVEYANCE FEE	\$ 115,124.62	\$ 113,409.00	115,000.00	\$ 59,316.95	(55,683.05)	51.58	107,000	(8,000)	107,000	-
AUDITOR	\$ 115,124.62	\$ 113,409.00	115,000.00	\$ 59,316.95	(55,683.05)	51.58	107,000	(8,000)	107,000	-
RE PERMISSIVE CONVEYANCE FEES	\$ 232,085.32	\$ 226,818.99	230,000.00	\$ 118,633.89	(111,366.11)	51.58	215,000	(15,000)	215,000	-
AUDITOR	\$ 232,085.32	\$ 226,818.99	230,000.00	\$ 118,633.89	(111,366.11)	51.58	215,000	(15,000)	215,000	-

GENERAL FUND REVISED 2023 REVENUE ESTIMATE DETAIL

*Rounded down to nearest 1,000 for total by Type of Revenue

Row Label:	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 YTD ACTUALS (as of 8/10/23)	2023 REMAINING TO COLLECT	2023 % COLLECTED	2023 Revised Revenue Projection	2023 Revised Revenue* Projection +/-	2023 Revised Revenue Projection	2023 vs 2024
REAL ESTATE TAX	\$ 2,882,033.28	\$ 2,922,168.63	2,935,388.00	\$ 1,761,698.57	(1,173,689.43)	60.02	3,007,827	72,000	4,018,794	1,010,967
AUDITOR	\$ 2,882,033.28	\$ 2,922,168.63	2,935,388.00	\$ 1,761,698.57	(1,173,689.43)	60.02	3,007,827	72,439	4,018,794	1,010,967
REAL ESTATE TRANSFER FEE	\$ 6,324.76	\$ 1,399.00	1,200.00	\$ 761.50	(438.50)	63.46	1,000	-	1,000	-
AUDITOR	\$ 6,324.76	\$ 1,399.00	1,200.00	\$ 761.50	(438.50)	63.46	1,000	(200)	1,000	-
REBATES	\$ 12,453.99	\$ 13,401.66	12,000.00	\$ 4,067.91	(7,932.09)	135.60	4,068	(7,000)	11,500	7,432
AUDITOR	\$ 3,371.85	\$ 3,163.71	3,000.00	\$ 4,067.91	1,067.91	135.60	4,068	1,068	2,500	(1,568)
BOARD OF COUNTY COMMISSIONERS	\$ 9,082.14	\$ 10,237.95	9,000.00	\$ -	(9,000.00)	-	-	(9,000)	9,000	9,000
REIMBURSEMENTS	\$ 15,581.69	\$ 69,840.80	-	\$ 7,668.61	7,668.61	-	7,669	7,000	-	(7,669)
AUDITOR	\$ 3,653.74	\$ 1,573.19	-	\$ 1,090.42	1,090.42	-	1,090	1,090	-	(1,090)
BOARD OF COUNTY COMMISSIONERS	\$ 267.19	\$ 4,140.00	-	\$ -	-	-	-	-	-	-
BOARD OF ELECTIONS	\$ -	\$ 5.80	-	\$ -	-	-	-	-	-	-
CLERK OF COURTS - COMMON PLEAS	\$ 354.09	\$ -	-	\$ -	-	-	-	-	-	-
JUVENILE DIVISION	\$ 473.06	\$ 3.00	-	\$ 5.88	5.88	-	6	6	-	(6)
PROSECUTOR	\$ 426.52	\$ -	-	\$ -	-	-	-	-	-	-
SHERIFF	\$ 8,657.61	\$ 64,118.81	-	\$ 6,572.31	6,572.31	-	6,572	6,572	-	(6,572)
VETERAN'S COMMISSION	\$ 1,749.48	\$ -	-	\$ -	-	-	-	-	-	-
RENTAL INCOME	\$ 372,520.81	\$ 328,708.23	247,383.00	\$ 247,762.55	379.55	100.15	371,085	123,000	370,161	(924)
BOARD OF COUNTY COMMISSIONERS	\$ 372,520.81	\$ 328,708.23	247,383.00	\$ 247,762.55	379.55	100.15	371,085	123,702	370,161	(924)
RESTRICTED DONATIONS	\$ 200.00	\$ -	-	\$ -	-	-	-	-	-	-
BOARD OF COUNTY COMMISSIONERS	\$ 200.00	\$ -	-	\$ -	-	-	-	-	-	-
SHERIFF	\$ -	\$ -	-	\$ -	-	-	-	-	-	-
SALES	\$ 1,005.12	\$ 733.97	300.00	\$ 271.35	(28.65)	155.00	349	-	300	(49)
BOARD OF COUNTY COMMISSIONERS	\$ 606.62	\$ 179.57	-	\$ 49.35	49.35	-	49	49	-	(49)
ENGINEER	\$ 243.00	\$ 376.40	200.00	\$ 134.00	(66.00)	67.00	200	-	200	-
SHERIFF	\$ -	\$ 25.00	-	\$ -	-	-	-	-	-	-
TREASURER	\$ 155.50	\$ 153.00	100.00	\$ 88.00	(12.00)	88.00	100	-	100	-
SALES - UNCLAIMED PROPERTY	\$ -	\$ -	-	\$ 19,802.00	19,802.00	-	19,802	19,000	-	(19,802)
SHERIFF	\$ -	\$ -	-	\$ 19,802.00	19,802.00	-	19,802	19,802	-	(19,802)
SHORT-TERM ADVANCES IN	\$ -	\$ 113,262.80	-	\$ -	-	-	-	-	-	-
BOARD OF COUNTY COMMISSIONERS	\$ -	\$ 113,262.80	-	\$ -	-	-	-	-	-	-
STATE GRANTS	\$ 12,323.40	\$ -	-	\$ -	-	-	-	-	-	-
SHERIFF	\$ 12,323.40	\$ -	-	\$ -	-	-	-	-	-	-
STATE LOCAL GOVERNMENT FUNDING	\$ 518,219.84	\$ 557,305.03	583,128.00	\$ 335,019.64	(248,108.36)	57.45	583,128	-	555,176	(27,952)

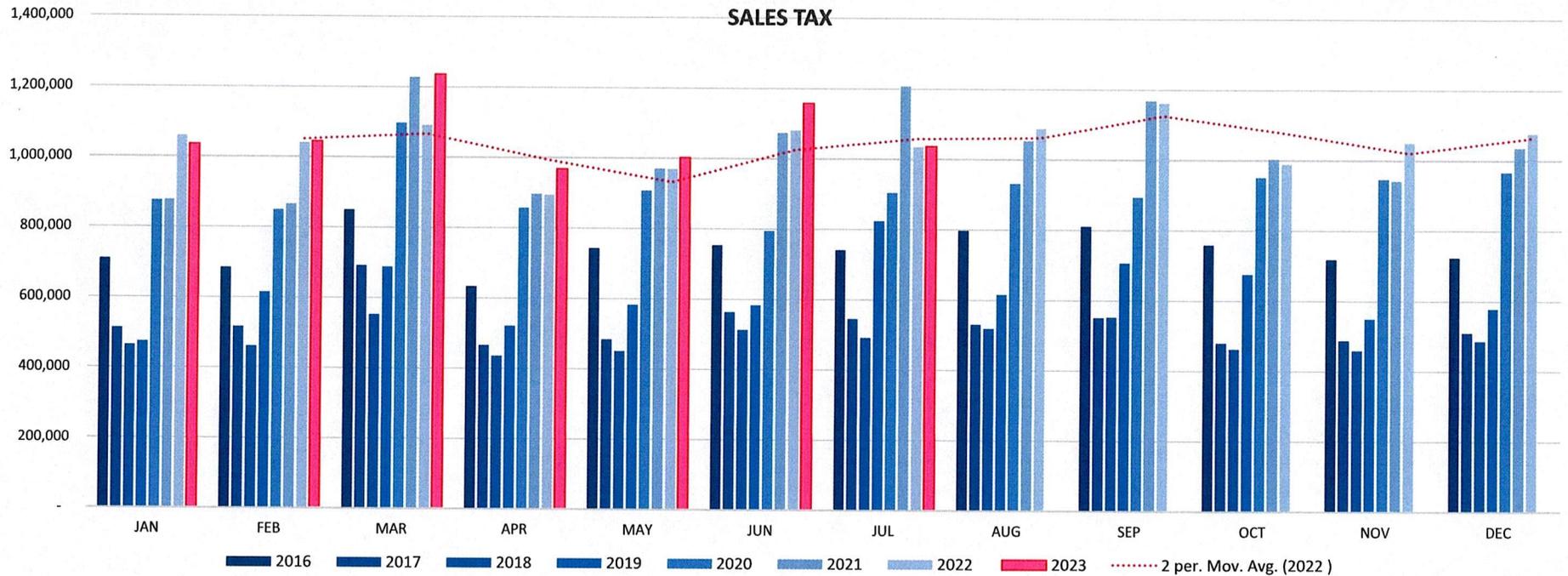
GENERAL FUND REVISED 2023 REVENUE ESTIMATE DETAIL

*Rounded down to nearest 1,000 for total by Type of Revenue

Row Labels	2021 ACTUAL	2022 ACTUAL	2023 CURRENT BUDGET	2023 YTD ACTUALS (as of 8/10/23)	2023 REMAINING TO COLLECT	2023 % COLLECTED	2023 Revised Revenue Projection	2023 Revised Revenue* Projecton +/-	2023 Revised Revenue Projection	2023 vs 2024
AUDITOR	\$ 518,219.84	\$ 557,305.03	583,128.00	\$ 335,019.64	(248,108.36)	57.45	583,128	-	555,176	(27,952)
STATE RECEIPTS	\$ 688,837.12	\$ 488,567.78	501,499.00	\$ 417,069.38	(84,429.62)	351.43	608,835	107,000	413,270	(195,565)
BOARD OF ELECTIONS	\$ 70,687.87	\$ 99.96	-	\$ 96,258.60	96,258.60	-	96,259	96,259	-	(96,259)
CORONER	\$ 9,692.11	\$ 6,977.63	1,500.00	\$ 4,346.29	2,846.29	289.75	4,500	3,000	4,500	-
PROBATE COURT	\$ 3,094.24	\$ 2,601.72	-	\$ 3,114.88	3,114.88	-	3,145	3,145	-	(3,145)
PROSECUTOR	\$ 26,674.00	\$ 13,571.00	(1.00)	\$ -	1.00	-	-	1	-	-
PUBLIC DEFENDER	\$ 569,158.90	\$ 455,581.47	500,000.00	\$ 308,417.61	(191,582.39)	61.68	500,000	-	400,000	(100,000)
SHERIFF	\$ 9,530.00	\$ 9,736.00	-	\$ 4,932.00	4,932.00	-	4,932	4,932	8,770	3,838
WIOA COST ALLOCATION	\$ 1,044.00	\$ 2,004.00	1,044.00	\$ 3,110.00	2,066.00	297.89	3,110	2,000	3,110	-
BOARD OF COUNTY COMMISSIONERS	\$ 1,044.00	\$ 2,004.00	1,044.00	\$ 3,110.00	2,066.00	297.89	3,110	2,066	3,110	-
Grand Total	\$ 21,526,468.63	\$ 24,499,571.05	20,560,889.58	\$ 13,135,901.03	(7,424,988.55)	5,357.24	22,034,954	1,464,000	22,616,128	581,174

22,024,890

GENERAL FUND SALES TAX



	2016	2017	2018	2019	2020	2021	2022	2023	22 vs 23 MONTH		22 vs 23 YTD	
									%	\$	%	\$
JAN	709,511	513,074	463,229	473,463	876,217	877,526	1,059,041	1,034,138	-2.35%	(24,903)	-2.35%	(24,903)
FEB	685,153	517,137	461,764	614,757	849,588	866,280	1,040,688	1,042,704	0.19%	2,016	-1.09%	(22,887)
MAR	851,112	691,620	553,021	687,805	1,096,794	1,227,333	1,090,810	1,235,180	13.24%	144,370	3.81%	121,482
APR	633,935	465,818	435,992	522,074	857,624	897,263	894,987	967,734	8.13%	72,747	4.75%	194,229
MAY	742,947	483,857	450,408	583,194	907,756	971,019	969,743	1,000,945	3.22%	31,202	4.46%	225,431
JUN	753,017	563,605	512,798	582,803	794,280	1,072,589	1,079,129	1,157,288	7.24%	78,159	4.95%	303,590
JUL	740,787	545,319	492,212	824,230	904,703	1,207,727	1,034,887	1,035,039	0.01%	152	4.24%	303,742
AUG	796,936	531,111	519,369	615,637	931,755	1,052,077	1,086,855					
SEP	810,777	550,704	552,660	706,461	893,573	1,168,416	1,162,520					
OCT	757,947	478,987	462,193	675,520	951,062	1,002,783	988,966					
NOV	718,426	487,984	458,438	549,543	947,073	942,197	1,049,619					
DEC	723,346	509,916	487,221	578,157	967,085	1,035,314	1,075,767					
Grand Total	\$ 8,923,894	\$ 6,339,133	\$ 5,849,304	\$ 7,413,644	\$ 10,977,511	\$ 12,320,525	\$ 12,533,011	\$ 7,473,027				

NOTES:

* GENERAL LEDGER OBJECT CODES 401200 PERMISSIVE 1%; 401201 ADDITIONAL 0.5%

** ADDITIONAL 0.5% SALES TAX EXPIRED OCTOBER 2016, AND WAS REESTABLISHED OCTOBER 2019. DURING THE DORMANT PERIOD, THERE WERE COLLECTIONS TOWARDS THIS, AS AMENDED AND LATE PAYMENT RETURNS WERE MADE BY VENDORS.

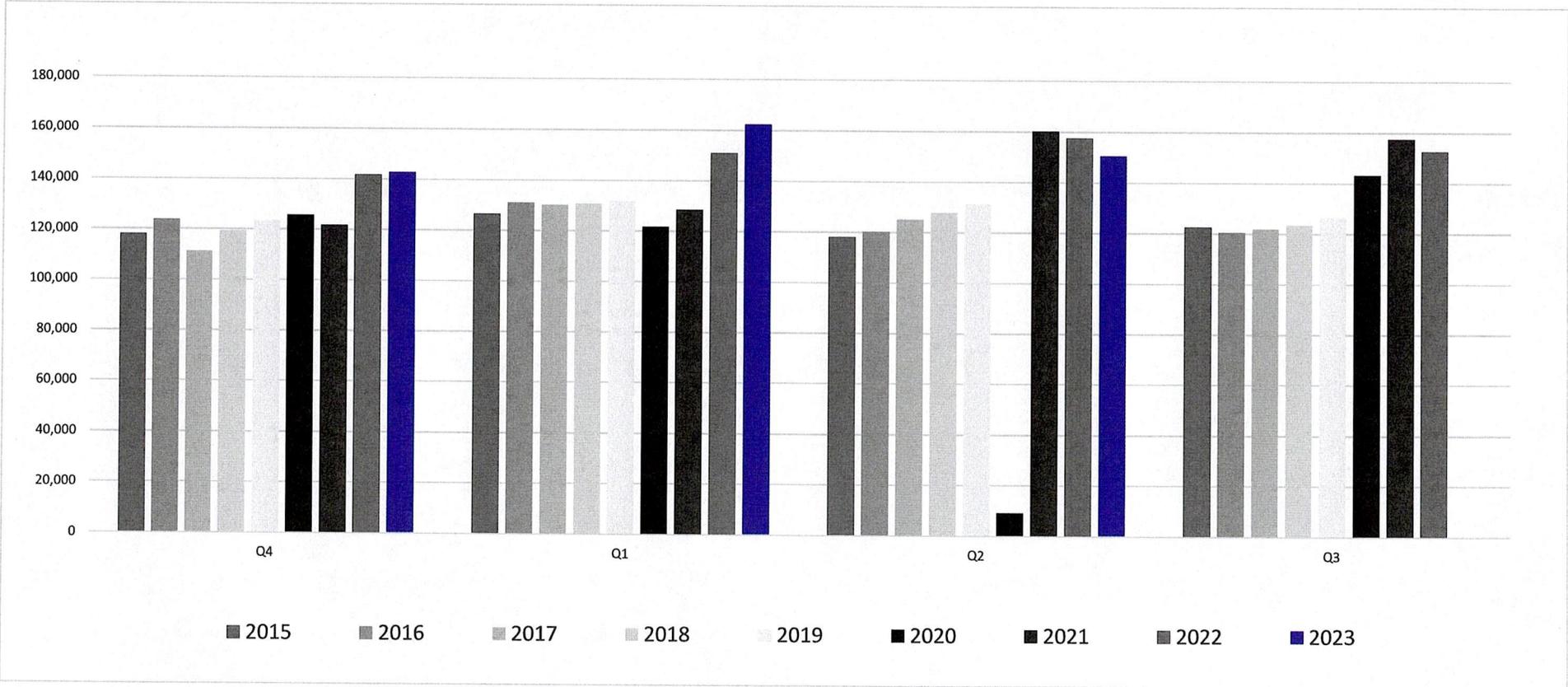
UPDATED, LMB 8/4/2023

CASINO REVENUE - GENERAL FUND REVENUE SOURCE

OBJ 401250

RECEIVED DATE	REPORTING PERIOD	2015	2016	2017	2018	2019	2020	2021	2022	2023
01/31	Q4	118,023	123,766	111,161	119,513	123,600	125,757	121,827	141,571	142,515
04/30	Q1	126,599	131,043	130,216	130,790	132,008	121,836	128,515	150,862	162,306
07/31	Q2	118,153	120,231	125,208	127,947	131,225	9,287	160,217	157,493	150,415
10/31	Q3	122,589	120,526	121,991	123,658	126,756	143,171	157,534	152,520	
		\$ 485,365	\$ 495,566	\$ 488,575	\$ 501,907	\$ 513,589	\$ 400,051	\$ 568,093	\$ 602,446	\$ 455,235

CURRENT BUDGET FOR 2023	
Original Budget	-500,000.00
Transfers In	.00
Transfers Out	.00
Revised Budget	-500,000.00
Actual (Memo)	-455,234.82
Encumbrances	.00
Requisitions	.00
Available	-44,765.18
Percent used	91.05



GENERAL FUND

LOCAL GOVERNMENT FUNDING - Object Code 401100

TOTALS MONTH	YEAR								
	2016	2017	2018	2019	2020	2021	2022	2023	
JAN	36,442	35,842	34,829	35,255	37,000	39,056	44,259	45,388	
FEB	40,053	39,340	43,461	42,406	44,495	45,020	49,595	52,839	
MAR	27,855	30,085	30,420	30,776	32,907	37,719	37,506	40,087	
APR	28,620	27,243	27,284	28,063	26,267	31,803	36,291	36,531	
MAY	33,916	35,176	38,571	46,984	29,786	43,846	63,946	52,783	
JUN	36,404	37,365	40,052	41,546	34,943	56,556	47,726	52,948	
JUL	40,495	42,119	42,257	42,754	43,285	52,259	52,612	54,444	
AUG	30,889	32,278	32,560	34,093	47,780	38,146	39,425		
SEP	37,170	37,851	39,820	41,604	44,171	45,306	48,438		
OCT	34,222	32,571	34,658	37,642	37,572	42,316	45,003		
NOV	33,952	34,119	37,150	39,031	39,706	42,075	44,300		
DEC	36,093	36,502	39,505	39,315	40,775	44,116	48,202		
Grand Total	\$ 416,112	\$ 420,491	\$ 440,567	\$ 459,469	\$ 458,686	\$ 518,220	\$ 557,305	\$ 335,020	

CURRENT BUDGET FOR 2023	
Original Budget	-583,128.00
Transfers In	.00
Transfers Out	.00
Revised Budget	-583,128.00
Actual (Memo)	-335,019.64
Encumbrances	.00
Requisitions	.00
Available	-248,108.36
Percent used	57.45

