

CLINTON COUNTY BUDGET COMMISSION MEETING

Wednesday, June 16, 2021

REGULAR MEETING

The Clinton County Budget Commission met Wednesday, June 16, 2021 at 2:00 p.m. in the Auditor's Office. Present were Kelly Shoemaker for Prosecutor, Andrew McCoy, Treasurer, Kyle Rudduck, Auditor, Terence G. Habermehl, Chief Deputy Auditor, Logan Bailey and Senior Real Estate Specialists, Danette L. Garringer.

Approve Minutes

Wednesday, April 21, 2021

Motion to approve by Kelly and seconded by Terry. Kyle abstained.

Wednesday, May 19, 2021

Motion to approve by Kyle and seconded by Terry. All present voted yea

Action was taken on the following Amended Certificate #1 with a motion from Terry to approve the information as submitted. A second was made from Kelly. All members voting aye, motion carried.

AC#1 Clinton-Highland Joint Fire District

#1 AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Rev Code Sec. 5705.36

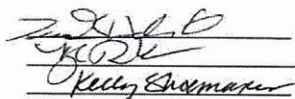
Office of Budget Commission, Clinton County, Ohio.
Wilmington, Ohio, June 16, 2021

To the TAXING AUTHORITY of the Clinton-Highland Joint Fire District

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2021, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund	Unencumbered Balance 1/1/2021	Taxes	Other Sources	Total
General Fund	1,609,719.62	625,000.00	53,500.00	2,288,219.62
Special Revenue Funds	116,126.52	-	300,750.00	416,876.52
Debt Service Funds	-	-	-	-
Capital Projects Funds	-	-	-	-
Special Assessment Funds	-	-	-	-
Enterprise Funds	-	-	-	-
Internal Service Funds	-	-	-	-
Fiduciary Funds	-	-	-	-
TOTAL	1,725,846.14	625,000.00	354,250.00	2,705,096.14

Actual Unencumbered Cash Balances


Budget Commission

Rev. Code Sec. 5705.36

List Funds Separately

Note: General Fund Investments as Sidney has BOY Certificate

FUND	Unencumbered Balance 1/1/2021	Taxes	Other Sources	Total
1000 General Fund	1,609,719.62	625,000.00	53,500.00	2,288,219.62
Special Revenue Funds				
2801 Ambulance & Emergency Medical Services Fund	116,126.52	-	300,750.00	416,876.52
Total Special Revenue Funds	116,126.52	-	300,750.00	416,876.52

The Following Amended Certificates were submitted to the Board for approval with a motion from Terry to approve as submitted and a second from Kyle. All members voting aye, motion carried.

Fund	Description	Explanation	Amount
200	Class of 2021	Revised Student Activity Budget	7100.00
018	Support Fund-Middle School	Revised Budget	1225.00
300	Track & Field/High School	Revised Student Activity Budget	1400.00
Total Changes from AC#8			9725.00

AC #3 Blanchester Corporation

Fund	Description	Explanation	Amount
1000	GENERAL-other sources	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 124.00
1000	GENERAL-unencumbered	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 17.83
1000	GENERAL-other sources	LESS THAN AMENDED CERTIFICATE NO. 2	\$ (17.83)
2011	STREET-other sources	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 552.87
2041	CURLESS RECREATION-other sources	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 788.00
2042	PARK LEVY-other sources	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 100.00
2906	POLICE OPERATING FUND-other sources	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 554.73
3103	WATER TOWER RETIREMENT-other sources	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 43,294.56
4912	SAFE ROUTES TO SCHOOL-other sources	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 88,079.00
5101	WATER OPERATING-unencumbered	LESS THAN AMENDED CERTIFICATE NO. 2	\$ (3,333.32)
5201	SEWER OPERATING-unencumbered	LESS THAN AMENDED CERTIFICATE NO. 2	\$ (3,333.32)
5301	ELECTRIC OPERATING-unencumbered	MORE THAN AMENDED CERTIFICATE NO. 2	\$ 6,769.04
Total Changes from AC#2			\$ 133,595.56

AC#4 City of Wilmington

Fund	Description	Explanation	Amount
400	Bond Retirement Fund	Computation Error	1,085,000.00
640	Stormwater Fund	Increase from Fees	500,000.00
Total Changes from AC#3			1,585,000.00

AC#4 Health Department

8016	PUBLIC HEALTH EMERGENCY PREPAREDNESS GRANT	Increase Other Sources	40,000.00
	COVID RESPONSE ENHANCED OPERATIONS FROM ODH	25,000	
	COVID RESPONSE FROM ODH	15,000	
Total Changes from Amended Certificate #3:			40,000.00

AC#5 County

2310	CPC PROBATION SERVICE	Increase Other Sources	25,000.00
	YTD Amount Received from Ohio Mental Health Recovery Board Serving Warren & Clinton Counties for Specialized Docket State Grant	15,000.00	
	New Grant Period from Ohio Mental Health Recovery Board Serving Warren & Clinton Counties for Specialized Docket State Grant, to be received in 2021	10,000.00	
2330	FELONY DELINQUENT CARE & CUSTO	Increase Other Sources	72,309.00
	New Year Allocation (DYS22)		
2608	CPC ADULT SUPERVISOR GRANT	Increase Other Sources	89,758.00
	New Year Allocation (ISP22), amount to be received in 2021		
2610	CPC PRESENTENCE INVESTIGATION	Increase Other Sources	18,000.00
	New Year Allocation (PSI22), amount to be received in 2021		
5020	LAW LIBRARY RESOURCES	Increase Other Sources	3,202.00
	NEW GRANT from Supreme Court LLRB - Copier		
Total Changes from Amended Certificate #4:			208,269.00

Health Department Additional Appropriations pending Health Board vote on 6/28/21

Health Department Additional Appropriations

8016	PHEP	
	Personnel	5,860.00
	Non-Personnel	9,140.00
		<u>15,000.00</u>

Health Department Additional Appropriations

8016	PHEP	
	Personnel	25,000.00
		<u>25,000.00</u>

A motion was made by Terry to accept the additional appropriations with a second from Kyle. All members voting aye, motion carried.

Logan Bailey presented the County General Fund Revenue Analysis Charts to the Board.

No action taken.

****SEE ATTACHED FOR PRESENTATION**

Minutes Approved:


Terence G. Habermehl, Auditor

Clinton County Budget Commission:


Andrew M. McCoy, Prosecutor


Kyle Rudduck, Treasurer

2021 REVENUE ANALYSIS COUNTY GENERAL FUND (#1000)

as of 06-07-2021

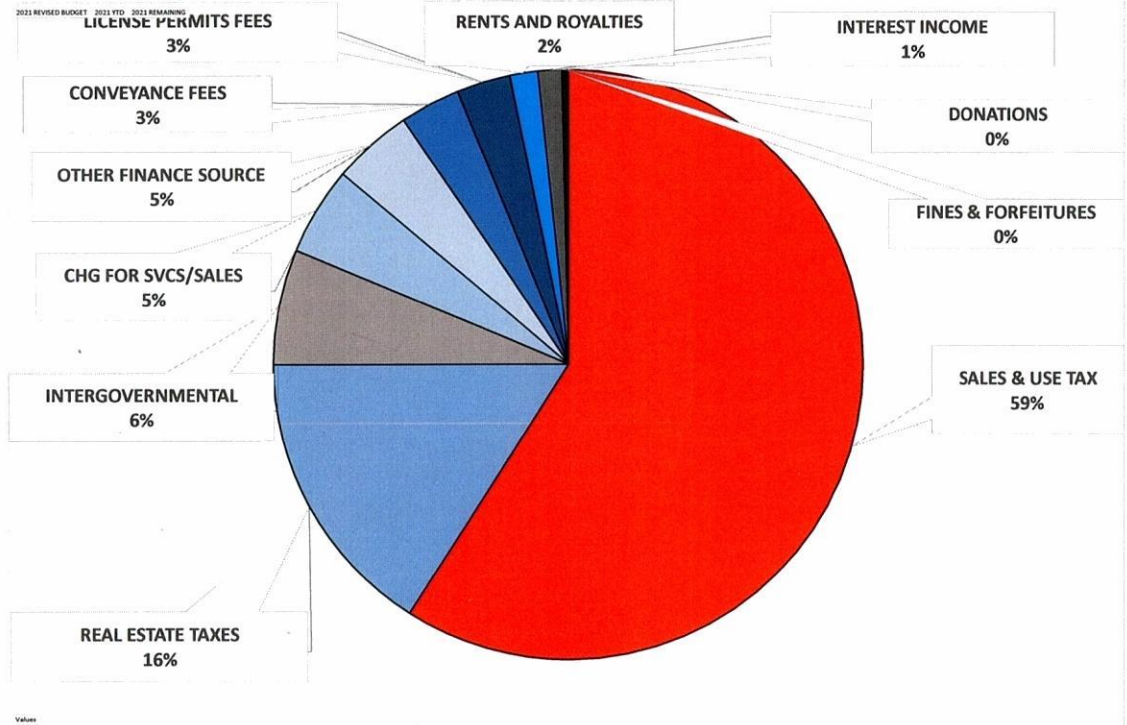
REVENUES BY OBJECT CODE

DAYS COLLECTED: 43%

OBJECT CODE DESCRIPTION	2021 REVISED BUDGET	2021 YTD	2021 REMAINING	% Collected vs Certified
PERMISSIVE STATE SALES TAX	7,200,000	\$3,228,937	(3,971,063)	44.85%
ADDITIONAL COUNTY USE TAX	3,600,000	\$1,610,485	(1,989,515)	44.74%
REAL ESTATE TAX	2,896,920	\$1,633,379	(1,263,541)	56.38%
OPERATING TRANSFERS IN	637,357	\$637,357	0	100.00%
STATE LOCAL GOVERNMENT FUNDING	409,861	\$197,445	(212,416)	48.17%
ADMINISTRATIVE FEES RECEIVED	386,500	\$197,569	(188,931)	51.12%
FEES	342,500	\$189,108	(153,392)	55.21%
RE ADD'L (GIS) CONVEYANCE FEES	340,000	\$101,205	(238,795)	29.77%
HOMEST, ROLLACK, EXEMPT CREDIT	322,000	\$173,689	(148,311)	53.94%
CHARGES FOR SERVICES	303,671	\$83,711	(219,960)	27.57%
RENTAL INCOME	281,236	\$201,828	(79,408)	71.76%
CASINO GAMBLING TAX	250,000	\$250,342	342	100.14%
INTEREST INCOME	240,700	\$168,917	(71,783)	70.18%
LICENSES AND PERMITS	190,950	\$71,551	(119,399)	37.47%
STATE RECEIPTS	179,500	\$274,121	94,621	152.71%
RE PERMISSIVE CONVEYANCE FEES	170,000	\$113,903	(56,097)	67.00%
LONG-TERM ADVANCES IN	100,000	\$100,000	0	100.00%
RE ECON DEVELP CONVEYANCE FEE	85,000	\$36,074	(48,926)	42.44%
FINES AND FORFEITURE	66,000	\$59,011	(6,989)	89.41%
JFS CHILDREN SRV COST ALLOCATI	61,864	\$0	(61,864)	0.00%
JFS CSEA COST ALLOCATION	60,349	\$31,245	(29,104)	51.77%
DEBT REPAYMENT	53,617	\$15,000	(38,617)	27.98%
JFS SOCIAL SVS COST ALLOCATION	33,605	\$42,623	9,018	126.84%
JFS IM COMBINED COST ALLOCATIO	18,446	\$8,319	(10,127)	45.10%
JFS SHARED COST ALLOCATION	16,056	\$7,904	(8,152)	49.23%
REBATES	12,500	\$7,834	(4,666)	62.68%
MANUFACTURED HOMES TAX	12,000	\$13,768	1,768	114.74%
DELQ TAX LIST ADVERT FEES	2,500	\$2,537	37	101.46%
WIOA COST ALLOCATION	2,467	\$1,044	(1,423)	42.32%
80% INDIGENT APPLICATION FEES	2,000	\$6,294	4,294	314.71%
MH ADDITIONAL CONVEYANCE FEE	2,000	\$390	(1,610)	19.50%
REAL ESTATE TRANSFER FEE	1,500	\$3,837	2,337	255.78%
SALES	1,100	\$485	(615)	44.08%
MH PERMISSIVE CONVEYANCE FEE	800	\$195	(605)	24.38%
MH ECON DEVELP CONVEYANCE FEE	500	\$98	(403)	19.50%
MAN HOME TRANSFER FEE	50	\$25	(26)	49.00%
PROCEEDS FROM SALE OF ASSETS	0	\$60	60	
SHORT-TERM ADVANCES IN	0	\$0	0	
RESTRICTED DONATIONS	0	\$200	200	
AVAILABLE UNCLAIMED MONEY FOR	0	\$24	24	
STATE GRANTS	0	\$12,323	12,323	
LEGAL SETTLEMENT PROCEEDS	0	\$184	184	
REIMBURSEMENTS	0	\$4,039	4,039	
Grand Total	18,283,549	\$9,487,059	(8,796,489)	51.89%

REVENUES BY CATEGORY (CHARACTER CODE)

CHARACTER CODE DESCRIPTION	2021 REVISED BUDGET	2021 YTD	2021 REMAINING
SALES & USE TAX	10,800,000	\$4,839,422	-5,960,578
REAL ESTATE TAXES	2,908,920	\$1,647,147	-1,261,773
INTERGOVERNMENTAL	1,161,361	\$907,921	-253,441
CHG FOR SVCS/SALES	886,558	\$375,437	-511,121
OTHER FINANCE SOURCE	803,474	\$764,498	-38,975
CONVEYANCE FEES	599,850	\$255,726	-344,124
LICENSE PERMITS FEES	535,450	\$266,954	-268,496
RENTS AND ROYALTIES	281,236	\$201,828	-79,408
INTEREST INCOME	240,700	\$168,917	-71,783
FINES & FORFEITURES	66,000	\$59,011	-6,989
DONATIONS	0	\$200	200
Grand Total	18,283,549	\$9,487,059	-8,796,489

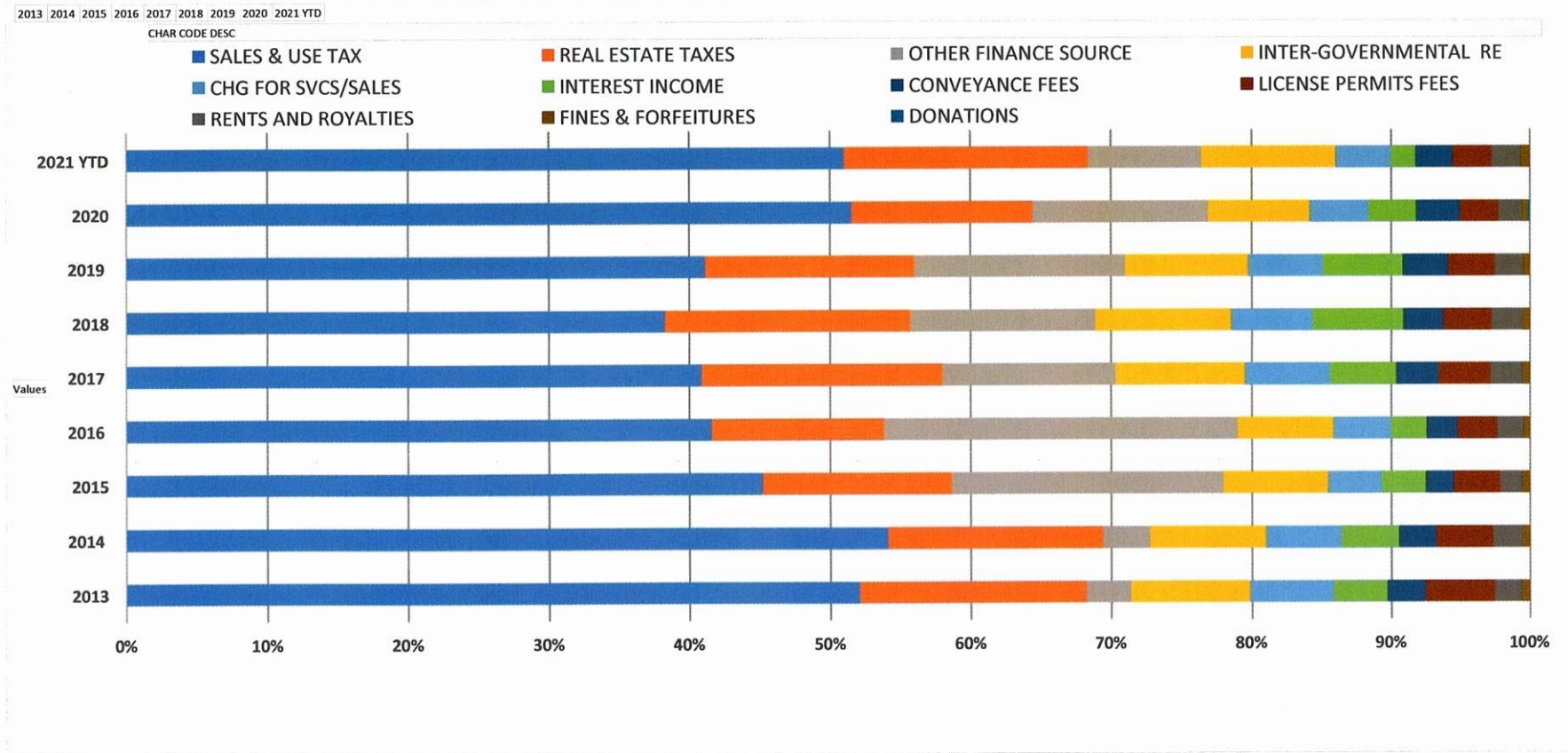


HISTORICAL COUNTY GENERAL FUND (#1000)

as of 06-7-2021

REVENUES BY MAJOR REVENUE SOURCE (CHARACTER CODE)

YEAR	SALES & USE TAX	REAL ESTATE TAXES	OTHER FINANCE SOURCE	INTER-GOVERNMENTAL RE	CHG FOR SVCS/SALES	INTEREST INCOME	CONVEYANCE FEES	LICENSE PERMITS FEES	RENTS AND ROYALTIES	FINES & FORFEITURES	DONATIONS	GRAND TOTALS
2013	7,170,628	2,220,711	437,526	1,159,711	824,671	531,330	378,048	690,015	272,405	80,205	0	\$ 13,765,251
2014	7,752,575	2,181,653	484,232	1,176,081	772,671	596,563	376,580	592,456	312,630	72,446	0	\$ 14,317,887
2015	8,471,449	2,528,090	3,621,110	1,400,235	715,717	601,101	385,937	625,907	306,149	98,270	0	\$ 18,753,965
2016	8,923,894	2,637,956	5,393,757	1,467,713	883,167	552,851	488,080	612,907	416,697	90,968	0	\$ 21,467,988
2017	6,339,133	2,652,041	1,914,102	1,419,470	941,866	740,532	471,810	584,850	361,281	80,716	0	\$ 15,505,803
2018	5,849,304	2,674,598	2,010,130	1,474,032	886,256	999,815	442,791	534,553	348,333	74,706	700	\$ 15,295,220
2019	7,413,644	2,683,727	2,702,699	1,571,724	962,490	1,036,153	595,345	598,689	381,679	79,923	0	\$ 18,026,073
2020	10,977,511	2,738,045	2,658,683	1,538,144	897,528	730,579	675,683	592,766	369,969	83,822	30,887	\$ 21,293,616
2021 YTD	4,839,422	1,647,147	764,498	907,921	375,437	168,917	255,726	266,954	201,828	59,011	200	\$ 9,487,059



GENERAL FUND PERMISSIVE (1%) SALES TAX REVENUES BY MONTH

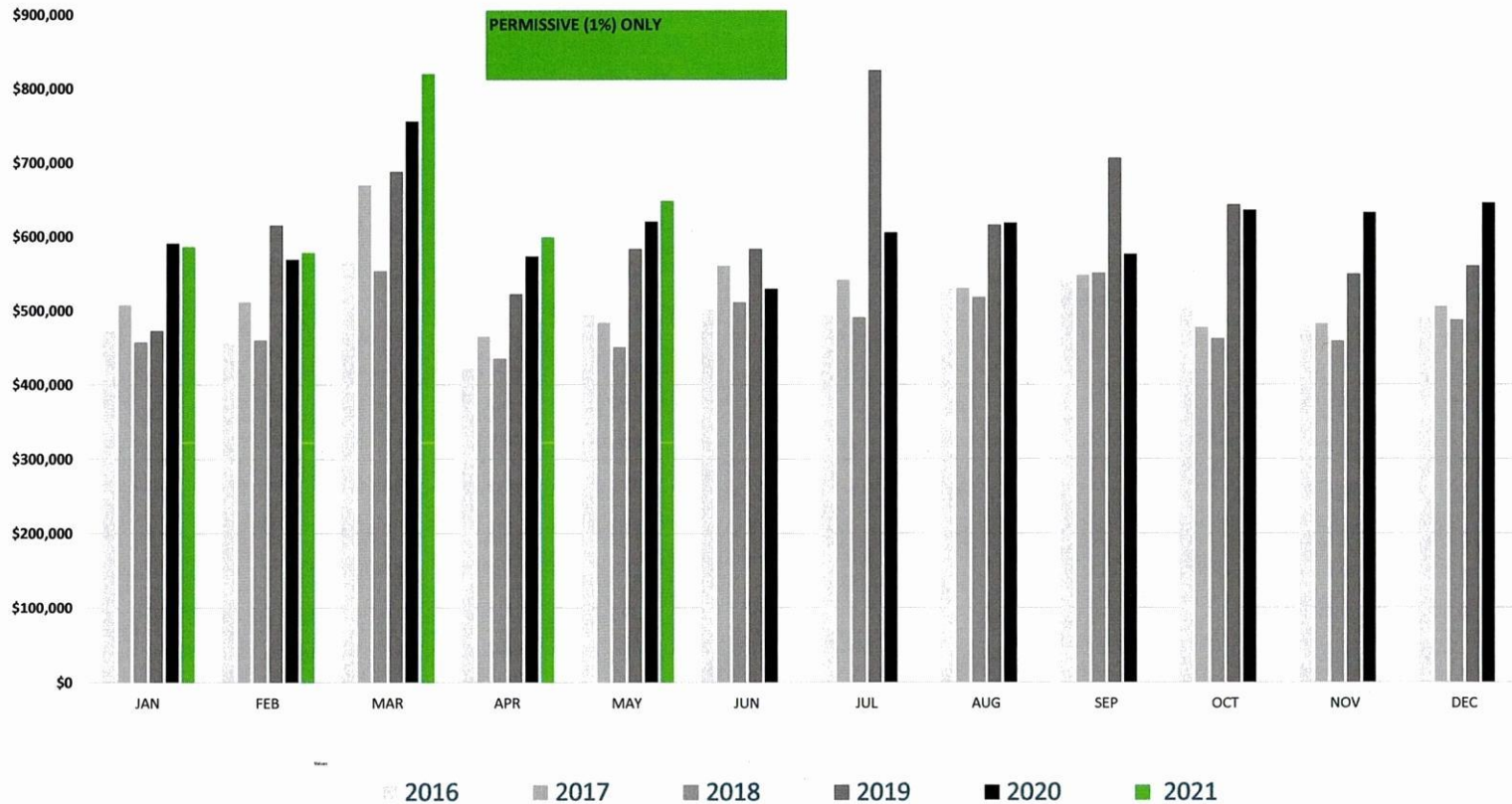
UPDATED 5/25/21, LMB

PERMISSIVE (1%) ONLY						
MONTH	2016	2017	2018	2019	2020	2021
JAN	473,017	507,828	456,948	472,800	580,777	585,426
FEB	456,779	511,369	459,547	614,757	569,024	577,650
MAR	567,417	669,343	553,021	687,489	755,644	819,317
APR	422,652	464,471	434,726	521,918	573,353	598,804
MAY	495,309	483,857	450,408	582,952	620,122	647,739
JUN	502,007	560,554	511,071	582,803	529,150	-
JUL	493,869	541,183	490,388	824,060	604,861	-
AUG	531,579	530,038	518,076	615,229	618,159	-
SEP	540,517	547,704	550,630	705,765	576,317	-
OCT	505,382	476,864	461,891	642,632	635,330	-
NOV	478,951	481,796	458,438	549,116	631,827	-
DEC	491,000	505,584	486,972	559,888	645,109	-
Grand Total	\$ 5,958,479	\$ 6,280,592	\$ 5,832,118	\$ 7,359,409	\$ 7,349,674	\$ 3,228,937

2021 SALES TAX COLLECTIONS			PERMISSIVE (1%) ONLY		ALL SALES TAX (1.5%)	
1% PERM TAX	0.5% ADD'L TAX	TOTAL SALES TAX	MONTH LY LY vs CY	YTD LY vs CY	MONTHLY vs CY	YTD LY vs CY
585,426	292,100	877,526	99.1%	99.1%	1,309	1,309
577,650	288,630	866,280	101.5%	100.3%	16,691	18,000
819,317	408,016	1,227,333	108.4%	103.0%	130,539	148,539
598,804	298,459	897,263	104.4%	103.4%	39,639	188,178
647,739	323,280	971,019	104.5%	103.6%	63,264	251,442
-	-	-	0.0%	0.0%	-	-
-	-	-	0.0%	0.0%	-	-
-	-	-	0.0%	0.0%	-	-
-	-	-	0.0%	0.0%	-	-
-	-	-	0.0%	0.0%	-	-
-	-	-	0.0%	0.0%	-	-
-	-	-	0.0%	0.0%	-	-
\$ 3,228,937	\$ 1,610,485	\$ 4,839,422				

CURRENT YEAR 2021 BUDGET PERM (1%)	
Original Budget	-7,200,000.00
Transfers In	.00
Transfers Out	.00
Revised Budget	-7,200,000.00
Actual (Memo)	-3,228,936.53
Encumbrances	.00
Requisitions	.00
Available	-3,971,063.47
Percent used	44.85

May 2021 2016 2017 2018 2019 2021



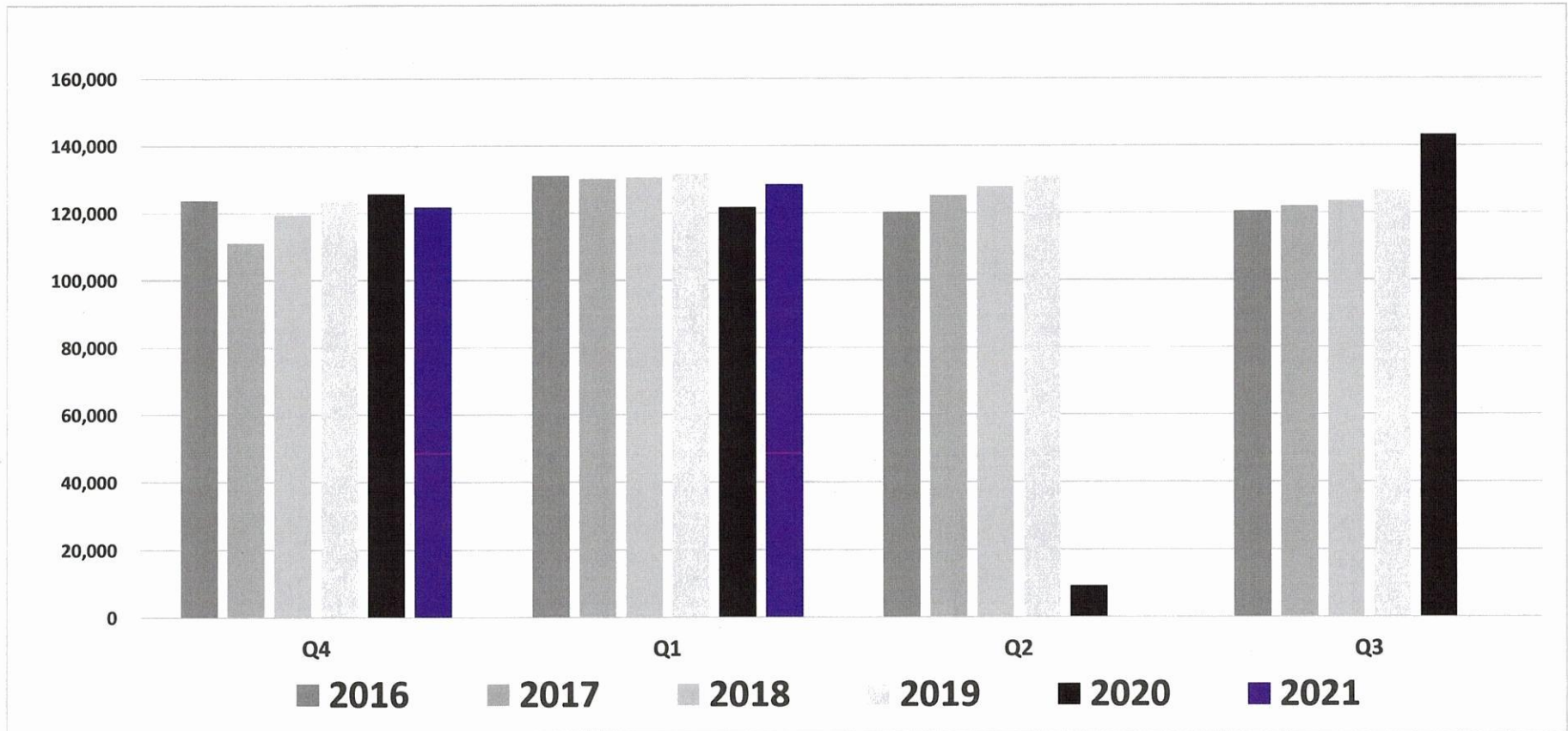
CASINO REVENUE - GENERAL FUND REVENUE SOURCE

Updated by, LMB 5-10-21

OBJ 401250

RECEIVED DATE	REPORTING PERIOD	2015	2016	2017	2018	2019	2020	2021
01/31	Q4	118,023	123,766	111,161	119,513	123,600	125,757	121,827
04/30	Q1	126,599	131,043	130,216	130,790	132,008	121,836	128,515
07/31	Q2	118,153	120,231	125,208	127,947	131,225	9,287	
10/31	Q3	122,589	120,526	121,991	123,658	126,756	143,171	
		\$ 485,365	\$ 495,566	\$ 488,575	\$ 501,907	\$ 513,589	\$ 402,071	\$ 250,342

Original Budget	-250,000.00
Transfers In	.00
Transfers Out	.00
Revised Budget	-250,000.00
Actual (Memo)	-250,342.41
Encumbrances	.00
Requisitions	.00
Available	342.41
Percent used	100.14

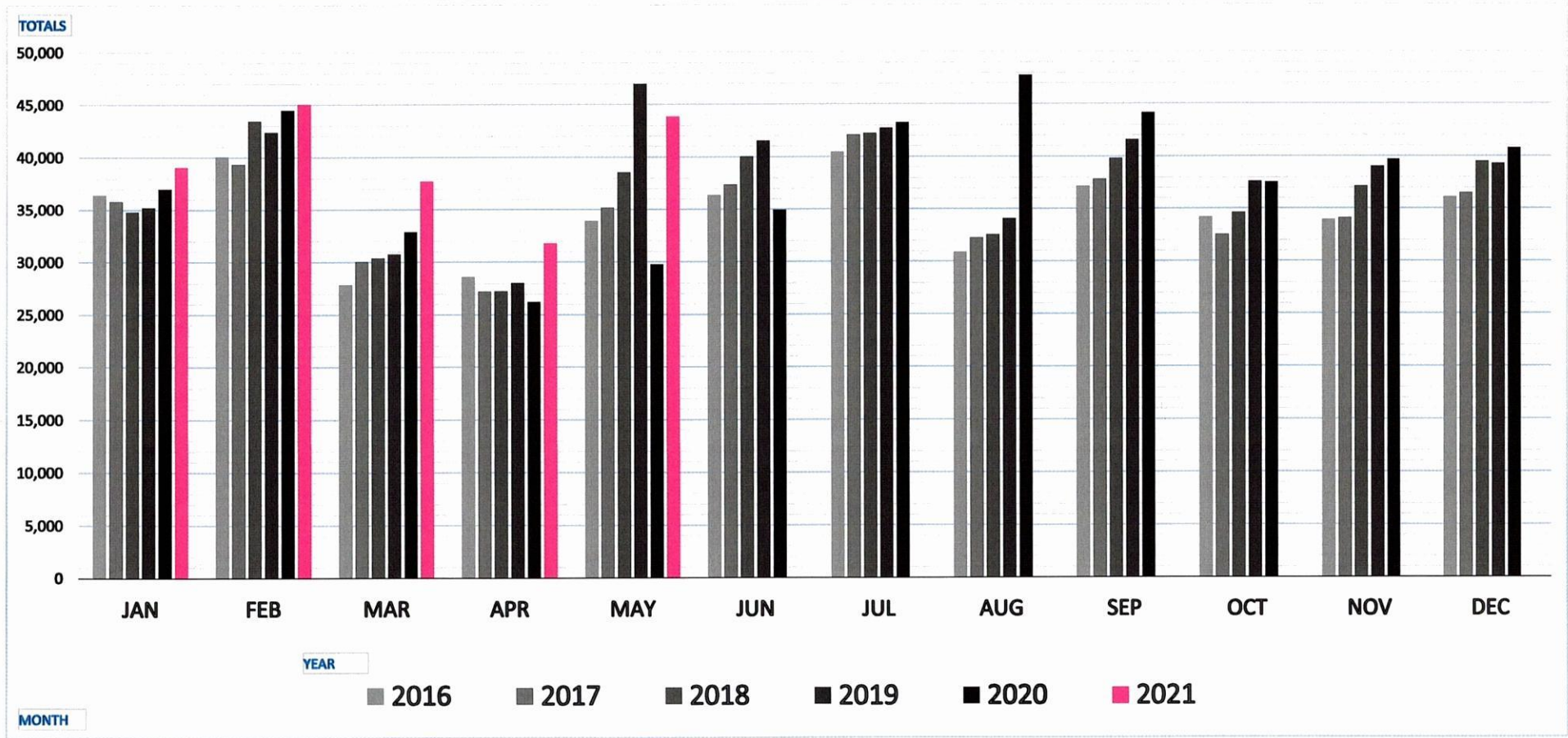


LOCAL GOVERNMENT FUNDING, PAID INTO GENERAL FUND

OBJECT CODE 401100

TOTALS MONTH	YEAR					
	2016	2017	2018	2019	2020	2021
JAN	36,442	35,842	34,829	35,255	37,000	39,056
FEB	40,053	39,340	43,461	42,406	44,495	45,020
MAR	27,855	30,085	30,420	30,776	32,907	37,719
APR	28,620	27,243	27,284	28,063	26,267	31,803
MAY	33,916	35,176	38,571	46,984	29,786	43,846
JUN	36,404	37,365	40,052	41,546	34,943	
JUL	40,495	42,119	42,257	42,754	43,285	
AUG	30,889	32,278	32,560	34,093	47,780	
SEP	37,170	37,851	39,820	41,604	44,171	
OCT	34,222	32,571	34,658	37,642	37,572	
NOV	33,952	34,119	37,150	39,031	39,706	
DEC	36,093	36,502	39,505	39,315	40,775	
Grand Total	\$ 416,112	\$ 420,491	\$ 440,567	\$ 459,469	\$ 458,686	\$ 197,445

CURRENT BUDGET FOR 2021	
Original Budget	-409,861.00
Transfers In	.00
Transfers Out	.00
Revised Budget	-409,861.00
Actual (Memo)	-197,445.02
Encumbrances	.00
Requisitions	.00
Available	-212,415.98
Percent used	48.17

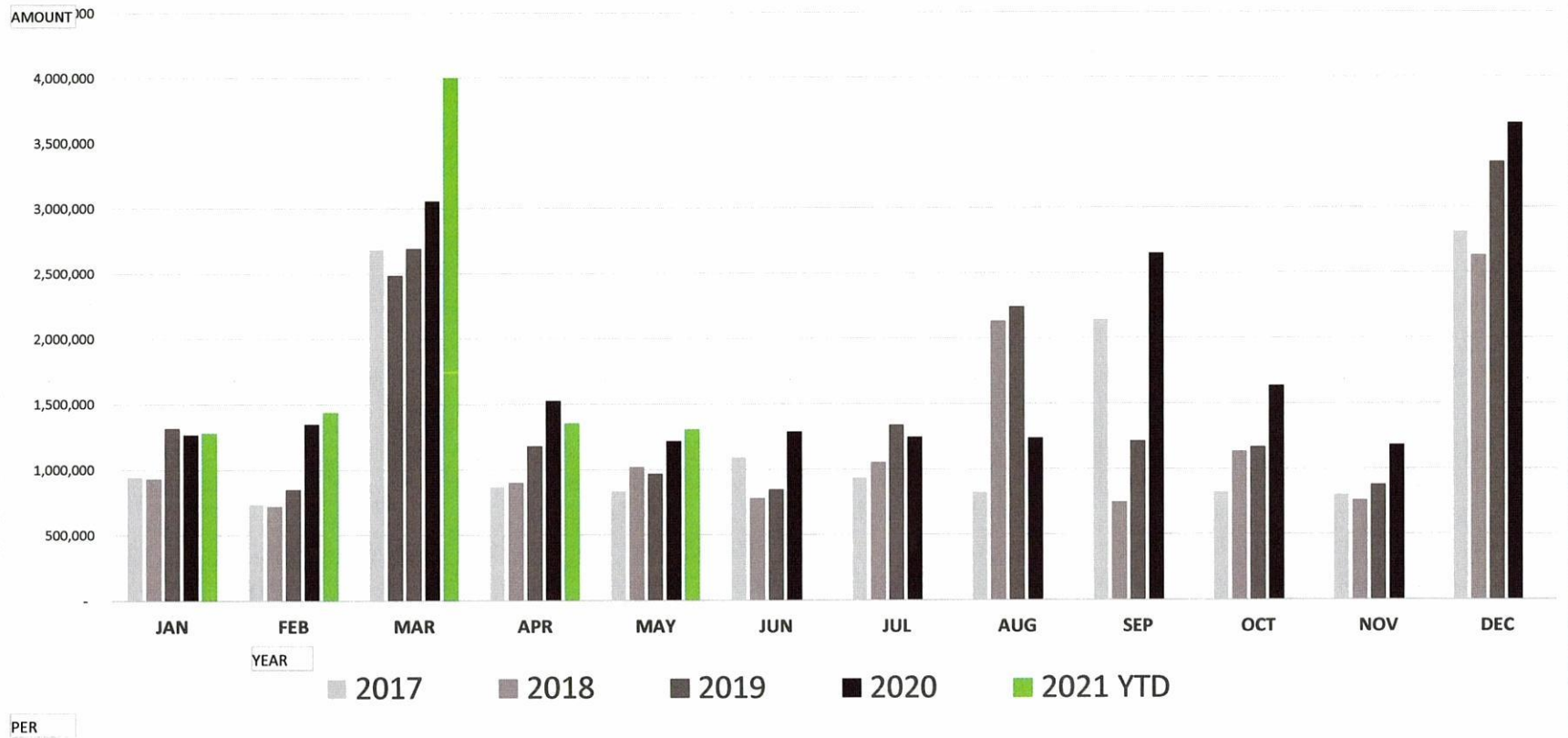


GENERAL FUND REVENUES BY PERIOD (MONTH)

AMOUNT PERIOD	2017	2018	2019	2020	2021 YTD
JAN	946,351	932,159	1,314,901	1,267,887	1,278,755
FEB	738,400	720,756	849,992	1,347,785	1,436,709
MAR	2,684,429	2,482,200	2,692,292	3,053,802	4,002,376
APR	868,397	901,808	1,179,376	1,525,344	1,352,633
MAY	836,195	1,017,003	968,155	1,216,663	1,305,045
JUN	1,094,280	781,488	846,473	1,288,150	
JUL	934,614	1,053,966	1,335,221	1,245,438	
AUG	821,874	2,130,779	2,238,219	1,236,002	
SEP	2,139,787	746,947	1,211,138	2,650,374	
OCT	823,542	1,134,651	1,165,301	1,633,638	
NOV	800,016	762,381	879,067	1,181,646	
DEC	2,817,918	2,631,083	3,345,939	3,646,886	
Grand Total	15,505,803	15,295,220	18,026,073	21,293,616	9,375,518

CURRENT BUDGET FOR 2021

Original Budget	-17,646,192.00
Transfers In	-637,356.52
Transfers Out	.00
Revised Budget	-18,283,548.52
Actual (Memo)	-9,487,059.26
Encumbrances	.00
Requisitions	.00
Available	-8,796,489.26
Percent used	51.89



GENERAL FUND EXPENDITURES BY PERIOD (MONTH)

AMOUNT PERIOD	2016	2017	2018	2019	2020	2021
JAN	3,147,263	1,195,284	1,249,879	1,465,474	1,212,403	1,104,222
FEB	1,355,982	1,131,910	1,069,918	1,217,425	1,225,972	1,498,204
MAR	1,149,993	1,667,291	1,408,985	5,346,339	1,636,725	1,598,722
APR	1,379,648	1,043,066	1,376,986	6,989,283	1,635,061	1,895,159
MAY	1,238,859	1,278,842	1,593,218	2,047,548	1,013,568	1,226,673
JUN	8,070,542	1,263,560	1,218,920	1,056,776	1,067,363	
JUL	1,001,530	1,100,044	1,174,704	1,106,642	1,154,847	
AUG	1,126,834	1,028,908	1,144,178	1,007,228	998,311	
SEP	943,616	1,072,017	984,981	1,088,942	1,128,312	
OCT	1,054,052	1,034,723	1,225,816	1,436,826	1,469,242	
NOV	1,220,939	1,098,140	1,348,443	1,134,529	1,231,446	
DEC	1,312,490	1,006,492	1,090,420	1,001,376	(406,483)	
Grand Total	23,001,748	13,920,277	14,886,446	24,898,388	13,366,765	7,322,980

CURRENT YEAR BUDGET	
Original Budget	16,468,876.43
Transfers In	986,877.61
Transfers Out	-163,558.84
Revised Budget	17,292,195.20
Actual (Memo)	7,467,786.20
Encumbrances	1,937,616.02
Requisitions	.00
Available	7,886,792.98
Percent used	54.39

