

**THE BOARD OF COUNTY COMMISSIONERS HELD AN INFORMAL REGULAR SESSION ON WEDNESDAY, SEPTEMBER 16, 2015, WITH COMMISSIONERS EDWIN H. HUMPHREY, ROBERT L. PROUD, AND DAVID H. UIBLE IN ATTENDANCE.**

**ALSO IN ATTENDANCE WERE STEPHEN H. RABOLT, COUNTY ADMINISTRATOR, AND DEBORAH BRITTON, CLERMONT COUNTY COMMISSIONERS' OFFICE. ADDITIONAL ATTENDEES AT THE INFORMAL REGULAR SESSION ARE LISTED ON THE ATTACHED ATTENDANCE SHEET.**

**LET THE RECORD SHOW THAT THE SEPTEMBER 16, 2015 INFORMAL REGULAR SESSION WAS VIDEOTAPED AND IS AVAILABLE FOR PUBLIC INSPECTION MONDAY THROUGH FRIDAY BETWEEN THE HOURS OF 8:00 A.M. TO 4:30 P.M. LOCAL TIME. IN ADDITION, THE INFORMAL REGULAR SESSION IS AVAILABLE FOR PUBLIC VIEWING THROUGH THE COUNTY GOVERNMENT WEBSITE AT <https://www.youtube.com/user/clermontcounty/playlists>**

**INFORMAL SESSION STARTED AT 11:05 A.M.**

**THE FOLLOWING ISSUES WERE PRESENTED FOR DISCUSSION:**

**1. Issue - Revenue Discussion - Sukie Scheetz, Director, and Mary Rains, Budget Analyst, Office of Management & Budget...15-1001-001**

**Discussion -** Sukie Scheetz, Director, Office of Management and Budget (OMB), addressed the Board regarding the 2015 appropriations and the annual estimate of the general fund operating revenue for 2016.

Ms. Scheetz provided a presentation and reviewed all revenue sources and the trend for each item. She noted sales tax revenue is up, a good portion of that is due to Amazon.com collecting sales tax, which we were not anticipating. Ms. Scheetz also noted that the revenue growth rate would be a little lower during the last quarter stating that holiday sales taxes will not be paid until March of 2016.

Amazon.com did not start collecting sales taxes until June so the County is only seeing a partial year at this point, Ms. Scheetz stated. However, in 2016 we will be seeing a full year as well as several new retail businesses opening within Clermont County.

Ms. Scheetz revised the adjusted 2015 average annual growth to 8.4%. Ms. Scheetz estimated a 4% growth in sales tax for 2016. Noting in 2016 the budget is showing a reduction in conveyance fees, indirect costs, Recorders and Sheriff Fees.

Property tax revenues saw some growth in 2015. Commissioner Proud asked when the next triennial auditor assessment is due. Mr. Tilbury, Chief Deputy Auditor stated in 2017. Ms. Scheetz noted that even when it is assessed in 2017 the property taxes will not be collected until 2018.

Ms. Scheetz stated that casino receipts are down, although they are not far off from the plan. Our plan was conservative and we anticipate that it will be slightly lower in 2016 and then stay consistent from that point forward.

Ms. Scheetz stated she has reduced the budget in licenses and permits due to the fact that there have been several large permit projects in 2015, which will not be repeated in 2016.

Ms. Scheetz reviewed the total 2016 appropriation target numbers are as follows:

2015 estimated operating revenue	\$53,088,342
2016 estimated operating revenue	\$53,536,669
2016 operating expense target	\$53,088,342

Ms. Scheetz also explained the general fund operating expense for 2015, the changes that have been made since the target appropriation budgets were sent out to the departments and the current operating appropriation. She indicated that some funds could be added to the current operating appropriation. Depending on the needs that have been requested by departments, if approved, it could potentially require between \$1.7M and \$1.9M of the \$2.2M available. That would leave \$402,126 available for salary increases. Ms. Scheetz noted that a 1% salary increase across the general fund (non-bargaining unit) is approximately \$212,000.

Ms. Scheetz noted that there is an increase in healthcare costs of approximately \$135,000 for general fund as well as \$119,000 for the dozen or so employees that work more than 30+ hours who must now be offered healthcare under the Affordable Care Act.

Commissioner Uible stated that OMB had prepared a report for him a few months ago regarding the non-bargaining unit employees salary increases as compared to the cost of living or inflation. Commissioner Uible asked Ms. Scheetz if we were above or below, based on inflation, with the salary increases given to employees over the last five years. Ms. Scheetz stated we gave the employees 2.35% this year and inflation was 1.7% overall, we are still below due to the years we were not able to provide increases. Ms. Scheetz said we have not caught up yet, if we are able to provide a 2% increase in 2016, that will bring us closer in line.

**Conclusion/Follow-Up Action Needed** – The Commissioners asked Ms. Scheetz to provide the Board with a Capital Plan update by the end of October.

**Adjournment**

Informal Regular Session was adjourned.

**BOARD OF COUNTY COMMISSIONERS  
CLERMONT COUNTY, OHIO**

---

**EDWIN H. HUMPHREY, PRESIDENT**

---

**ROBERT L. PROUD, VICE PRESIDENT**

---

**DAVID H. UIBLE, MEMBER**

---

**STEPHEN H. RABOLT, COUNTY ADMINISTRATOR**

10/07/15  
**DATE APPROVED**