

**THE DULY ELECTED MEMBERS OF THE BOARD OF COUNTY COMMISSIONERS OF CLERMONT COUNTY, OHIO, MET IN REGULAR SESSION ON JUNE 20, 2023, WITH THE FOLLOWING MEMBERS PRESENT: PRESIDENT BONNIE J. BATCHLER, VICE PRESIDENT CLAIRE B. CORCORAN AND MEMBER DAVID L. PAINTER. THE MEETING WAS CALLED TO ORDER SHORTLY AFTER 2:00 P.M. BY THE PRESIDENT OF THE BOARD WITH THE PLEDGE OF ALLEGIANCE TO OUR FLAG.**

**REGULAR SESSION WAS VIDEO RECORDED 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 REGULAR SESSION IS AVAILABLE FOR PUBLIC VIEWING AT <https://www.youtube.com/user/clermontcounty/playlists>.**

**IN RE: MINUTES OF REGULAR SESSION...APPROVED**

Moved by Commissioner Painter, seconded by Commissioner Corcoran, that the Board of County Commissioners approve the following recommendation:

To approve the minutes of Regular Session of **06/14/2023**.

Upon roll call on the foregoing motion, the vote was as follows:

Commissioner Painter, Yes; Commissioner Corcoran, Yes; Commissioner Batchler, Yes.

**PUBLIC PARTICIPATION:** No one requested to address the Board.

**PUBLIC HEARING:** The Public Hearing was called to order shortly after 2:00 p.m. in the office of the Board of County Commissioners, 101 East Main Street, Batavia, Ohio 45103-2960, for public comment on the proposed tax budget for the fiscal year 2024. (23-0524-002)

Public Hearing was video recorded 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 Public Hearing is available for public viewing at <https://www.youtube.com/user/clermontcounty/playlists>.

**Mary Rains, Director, Clermont County Office of Management and Budget**, indicated that the public hearing notice, publication, and public inspection time provisions complied with Ohio Revised Code Section 5705.30. Details included in the tax budget are according to Ohio Revised Code Section 5705.29. No written or oral comments regarding the tax budget have been received.

**Emily Akers, Assistant Director, Clermont County Office of Management and Budget**, presented a PowerPoint presentation of the proposed tax budget for fiscal year 2024. She indicated that a copy of the proposed tax budget is available for public inspection in the offices of the County Auditor and the Board of County Commissioners according to the statute. In addition, the proposed tax budget has been posted on the County government website. The next step in this process will be adopting the tax budget for fiscal year 2024 by the Board of County Commissioners on June 28, 2023. Ms. Akers stated that all department requests are included in the proposed tax budget for fiscal year 2024.

Ms. Akers reviewed the county's property tax value, including the inside and outside 10mil limit breakdown by rate and agency. The total estimated property value in Clermont County based on 2022 evaluations is \$5,299,882,360.00. This is based on the information provided by the County Auditor.

The General Fund, the general operating fund for Clermont County, receives a 2.1mil property tax rate. It represents approximately a quarter of the total receipts and expenditures budgeted. It is not the largest fund but the largest discretionary fund. The only elected official it does not fund is the County Engineer. It provides mandated services related to criminal justice, general government, judicial services, public safety, health and human services.

Ms. Akers outlined the trend and estimates of the general fund property tax receipts. This is the tri-annual year review; there is a jump every three years due to historic sales. The State of Ohio has anticipated a 43% increase and the County Auditor has issued a challenge letter. The budget expects a 10% increase instead of the 43% increase suggested by the State of Ohio. Commissioner Painter said it should go to 23% once voted on. Ms. Akers said we are not matched dollar for dollar with the State, so we should come in around 10% property tax receipts as planned.

Ms. Akers presented a chart outlining General Fund revenue trends. It shows 2021, 2022 and 2023 as a cash-based estimate, with 2024 as the estimated budget. The permissive sales tax is the largest at 48%; it is holding flat in 2023, with the federal government trying to curb inflation by slowing down the economy. There will be a slight increase in 2024.

Intergovernmental funds have increased partly due to the higher cost of assigned counsel rate reimbursement and the anticipated remodeling of public defender offices. Casino revenues are running high; it is predicted to decrease due to discretionary income decreasing. Investment income has increased and is locked in at higher rates for longer-term periods. The transfers fund, fines and forfeitures remain flat. Licenses and permit fees have dropped slightly in 2023 and will stay flat for 2024. The overall change in operating revenues is approximately \$4 million, accounting for sales tax, property tax, investment income and intergovernmental funds. Non-operating funds are estimated to decline because of one-time revenue advancements due to increases in departmental funding, a drop in conveyance fees, stormwater fees, and opioid settlements. The mental health grant will drop off in 2024 for the Clermont County Alternative Sentencing Center (CASC) and is not included in the 2024 budget estimate.

The general fund expenses, which include department budget requests for the next year, are calculated toward the end of the year; most departments did not include a salary action. General government costs will increase because 2024 has three elections, including a presidential election, fuel costs are rising, and risk management insurance related to our new building projects will be higher. Health and human services will increase due to Veteran Services mandated contributions. Judicial services will see an increase due to the Municipal Clerk of Courts restoring second-shift operations and the Prosecutor is requesting additional staff positions. Juvenile and Probate Court are asking for increased hourly rates for attorneys and additional staffing. Criminal Justice costs are rising due to CASC losing funding; change in school resource officer contracts approved in 2023. Public Safety has a slight increase due to staffing and bargaining rates. The non-operating funds reflect decreased contributions to the project capital fund for the Juvenile Court Remodel Project and Filager Campus Improvements Phase 1.

The general fund expenses are estimated at a total of \$80.2 million. Ms. Akers shared that out of the \$80.2 million expense general fund, personnel costs are 74% of that total at about \$59 million, and other expenses are 26% which is about \$21.2 million. The criminal justice and judicial services combined make up 64% of the expenses of the general fund.

The estimated cash flow and general fund balance on 12/31/2022 was \$46,429,652.00. The 2023 revenue estimate is \$76,904,920.00, and the 2023 expense estimate is \$86,048,956.00, with an estimated cash balance for 12/31/2023, which is \$37,285,616.00. The 2024 revenue estimate is \$79,888,744.00, and the 2024 expense estimate is \$80,187,639.00, with an estimated cash balance for 12/31/2024 of \$36,986,721.00. In 2022, the general fund balance was 54% of the expenses, down to 43% in 2023; that was the plan not to accrue debt. The County prefers to keep the general fund at 34% of the expenses, but this number might need re-evaluation.

Levy funds, including the Capital Improvement Fund, built over several years, will decrease due to new county buildings being constructed. Alcohol, Drug Addiction & Mental Health levy funds will remain the same. Children Services levy funds have increased over the years, which is why there is a reserve fund balance, but they expect to lose funding in the future. Commissioner Painter asked if it could be used for services now instead of keeping high fund balances. Ms. Rains answered that mental health could not meet the demands due to staffing. Commissioner Corcoran stated that Childrens Services got additional grants and extra staff and still needs more. Ms. Rains clarified that grant money would decrease, and the departments wanted to avoid considerable resource depletion. The Developmental Disabilities fund is dropping due to an increase in the cost of waivers. Medicaid has reduced coverage and is responsible for the difference. The Senior Services levy has remained flat, with every penny returning to senior services.

Ms. Akers discussed Special Revenue Funds, which are restricted funds not able to be accessed for any purpose other than that for which they were established. The Local Coronavirus Relief and Recovery Funds, known as Coronavirus Aid, Relief and Economic Security Act or CARES, has expired, and all funds have been expended. The Emergency Rental Assistance (ERA) Funds 1 are Covid-related funds and expired on September 30, 2022, with a \$1.75 million expense. The ERA Funds 2 are not Covid-related funds and are available through September 30, 2025, with \$3.5 million expended through 2022 and \$2.4 million estimated for 2023 to be paid. The \$40 million American Rescue Plan Act Funds, or ARPA, have been spent or allocated in the amount of \$35,655,769.00, leaving an available balance of \$4,344,231.00, which is being held for potential Broadband expansion. Home Funds is new for 2023 and comes from Housing and Urban Development (HUD) for affordable housing. The County will receive \$594,057.00, and Clermont Metropolitan Housing Authority (CMHA) has committed an additional \$155,943.00 to fund the proposed Veterans Village Project.

The 2024 budgeted revenues by type were estimated at \$269.7 million. These include Charges and Services 30%, Intergovernmental 24%, Property Taxes 17%, Permissive Sales Tax 16%, Transfers and Advances 9%, and other 4%.

The 2024 expense trend is estimated at \$313.9 million; the most significant special revenue drop is due to ARPA funds being spent. Other expenses are Health & Human Services 25%, Environmental & Water Resources 22%, General Government 18%, Criminal Justice 13%, Judicial Services 7%, Transportation 6%, Internal Services 6%, Public Safety 2%, and other 1%.

Ms. Akers reviewed funds that need to be watched closely because they will have a deficit based on what is currently projected, including the Dog & Kennel Fund. 2021 is the first year of the county claiming operation since 1995. The revenue is trending upward with dog adoptions. Commissioner Painter requested clarification on the funding of the dog kennel. Ms. Akers explained the dog tags, adoption fees and fines. If there are any additional funds needed, it comes out of the General Fund. The Fleet Maintenance fund (internal service) has repayments that are not included, such as added fuel costs. Commissioner Painter asked if lease requirements were continuing. Mr. Eigel and Ms. Akers stated that each vehicle is being reviewed at the end of the lease to determine whether we want to purchase it. The County Capital fund must be monitored due to the Facilities Master Plan and finishing of the Juvenile Court remodel and expansion. Filager Campus Improvement Phase 1 broke ground and will be completed in September 2024. The Commissioners thanked Ms. Akers for her presentation and hard work.

**Brian Shrive, Assistant Prosecutor, Clermont County Prosecutor**, was present to swear in any individual who would like to testify regarding the proposed tax budget. No one appeared.

Moved by Commissioner Corcoran, seconded by Commissioner Painter, that the Board of County Commissioners approve the following recommendation:

Having no further comment to come before the Board of County Commissioners for consideration, the Public Hearing was concluded at 2:57 p.m.

Upon roll call on the foregoing motion, the vote was as follows:

Commissioner Corcoran, Yes; Commissioner Painter, Yes; Commissioner Batchler, Yes.

**COUNTY STAFF/ELECTED OFFICIALS DISCUSSION:** No one requested to address the Board.

**MEMBER COMMENTS:** No member comments.

**IN RE: ADJOURNMENT...APPROVED**

Moved by Commissioner Painter, seconded by Commissioner Corcoran, that the Board of County Commissioners, noting no further business to come before the commission for legislative action, adjourned this Regular Session at 2:57 p.m. until the next regularly scheduled session to be held

at a later date.

Upon roll call on the foregoing motion, the vote was as follows:

Commissioner Painter, Yes; Commissioner Corcoran, Yes; Commissioner Batchler, Yes.

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

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**BONNIE J. BATCHLER, PRESIDENT**

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**CLAIRE B. CORCORAN, VICE PRESIDENT**

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**DAVID L. PAINTER, MEMBER**

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**Gael Fawley, Clerk of the Board**

06/28/2023  
**DATE APPROVED**