



# A G E N D A

## OFFICE OF COUNTY AUDITOR

County Auditor  
Carri L. Brown, PhD, MBA, CGFM  
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### **Fairfield County Budget Commission Meeting Minutes August 1, 2022**

On August 1, 2022, the Budget Commission met at 8:30 am at 108 N. High Street in Lancaster, Ohio, to review compiled information to determine if tax levies are properly authorized, to set appropriate taxing rates, and to identify allocations for local governments and libraries.

Attending were Budget Commission Members County Auditor Carri Brown, County Treasurer Jim Bahnsen, and County Prosecutor Kyle Witt. Also attending were Deputy Auditors Josh Van Dyke, Chris Wagner, and David Miller.

#### **Pledge of Allegiance**

The attendees pledged allegiance to the flag of the United States of America.

#### **Announcements**

Auditor Brown announced some formatting and procedure changes for efficiency in the preparation for and conduct of the meetings. There are desk reviews completed to support political subdivisions. The pattern of using numbered resolutions to document actions will begin with this meeting.

Prosecutor Witt and Treasurer Bahnsen mentioned they were appreciative of the efficiency of the new procedures.

#### **Approval of Minutes**

This will be an ongoing standard agenda item.

Previous transcripts are available upon request to the County Auditor.

#### **Review and Report from Settlements and Administration Manager**

Settlements and Administration Manager Josh Van Dyke provided a report of the desk reviews and process resulting in the resolutions presented for a vote.

#### **County General Fund Update**

Auditor Carri Brown provided an update of the county general fund as attached.

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**Budget Commission Resolutions, Voting List**

**08.01.2022.a : A resolution to approve multiple Fairfield County taxing district tax collection estimates and tax rates to be levied for tax year 2022, collected in 2023**

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve a resolution to approve multiple Fairfield County taxing district tax collection estimates and tax rates to be levied for tax year 2022, collected in 2023.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen, Carri Brown, and Kyle Witt

**08.01.2022.b A resolution to approve an allocation of Local Government Funds based on the alternative formula and the estimate received from the State of Ohio**

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve a resolution to approve an allocation of Local Government Funds based on the alternative formula and the estimate received from the State of Ohio.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen, Carri Brown, and Kyle Witt

**08.01.2022.c A resolution to approve an allocation of Public Library Funds supported by an agreement among libraries**

On the motion of Jim Bahnsen and the second of Carri Brown, the Budget Commission voted to approve a resolution to approve an allocation of Public Library Funds supported by an agreement among libraries.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen, Carri Brown, and Kyle Witt

**08.01.2022.d A resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts**

On the motion of Jim Bahnsen and the second of Kyle Witt, the Budget Commission voted to approve a resolution to sign the Official Certificates of Estimated Resources for multiple taxing districts.

Roll call vote of the motion resulted as follows:

Voting aye thereon: Jim Bahnsen, Carri Brown, and Kyle Witt



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### Open Items

All documentation, such as that of rates, allocations, and official certificates are available by contacting Josh Van Dyke, Settlements and Administration Manager, at (740) 652-7020.

**Next Meeting – Monday, February 6, 2023, 8:30 am.**

### Adjourn

On motion of Jim Bahnsen and second of Kyle Witt, the Budget Commission voted to adjourn at 8:50 am.

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*To: Budget Commission Participants*  
*From: Carri Brown*  
*Subject: County General Fund Update*  
*Date: August 1, 2022*

For the county general fund, the unassigned cash balance at 12.31.2021 was \$25.9 million, a 16% increase over the prior year and about two and half times the targeted cash balance. The longer-term projections show use of carry-over cash leveling out with revenues exceeding expenditures by 2025. The county bond rating is Aa2, reviewed twice in 2021. This shows a healthy financial structure and excellent ability to meet obligations.

Within the enterprise resource planning system in budget level 2 for 2023, sales tax revenues are estimated now as a 3% increase compounded over time using 2019 as a base. The top three general fund revenue sources are sales tax (\$25.1 M), property taxes (\$11.8 M) and conveyance fees (\$4.1 M). Preliminary estimates are within the system even though a tax budget is no longer required.

Prior to the close of level 3 in September, we will connect to align the formal estimates with the Commissioners' planning tool. The Commissioners have communicated their expenditure budget parameters for 2023.

Looking at a mid-year 2022 review, general fund revenues are exceeding estimates. As of June 30, 2022, receipts were \$29.1 M, as compared to \$28.0 M in the previous year and as compared to annual estimates of \$52.4 M, as of June 30, 2022.

The revenue estimates were increased by \$700,000 following the Investment Advisory Committee meeting in July, bringing the total to \$53.1 M for 2022.

Estimated expenditures are above those of the previous year, at \$28 M compared to \$25 M, with planned increases for salaries and capital projects. Actual expenditure activity is below the budget, though, largely due to vacancies within multiple departments and some supply chain delays. The current expenditure budget is \$57.9 M.

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