



Office of Management & Budget

2009 Year End Report



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Year End Report Overview - All Funds Summary

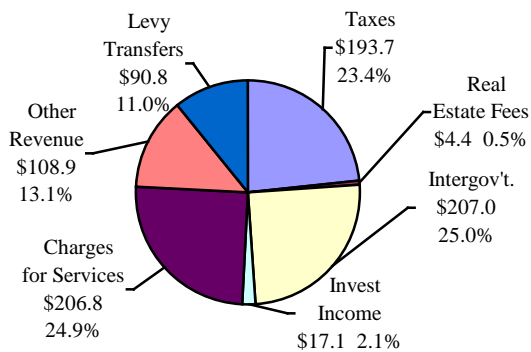
This report includes all appropriations that are budgeted on a calendar year basis only and does not include grant funds budgeted on a state or federal fiscal year basis. Multiple year capital projects are not reported as well. This report includes current year revenues and current year expenses and encumbrances reported against current budget totals. The current budget includes adopted appropriations coupled with any budgetary revisions approved by the Board of County Commissioners during the reporting period.

Revenues

The 2009 current revenue budget for all funds was \$842.6 million and actual revenue was \$828.7 million or 98.4% of estimate. This was \$15.8 million or 1.9% above 2008 actual receipts.

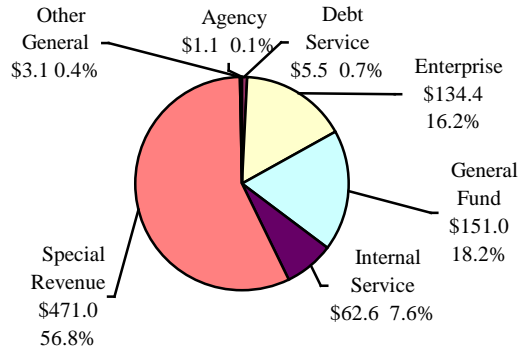
As the chart displays, Intergovernmental Receipts totaled \$207.0 million or 25.0% of total revenues, followed by Charges for Services of \$206.8 million or 24.9% and Taxes are \$193.7 million or 23.4%. The balance of categories is comprised of Other Revenues, Levy Transfers, Investment Income and Real Estate Based Fees.

2009 Actual Revenues All Funds by Category \$828.7 Million



The next graph reflects the total actual revenues by fund type.

2009 Actual Revenues All Funds by Fund Type \$828.7 Million

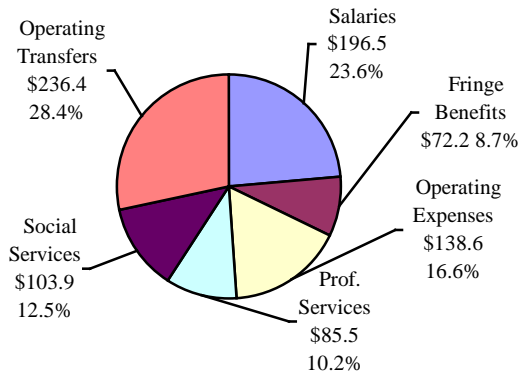


Expenses

The 2009 current expense budget for all funds was \$890.8 million and actual expenses were \$833.1 million or 93.5% of estimate. This was \$49.1 million or 6.3% above 2008 actual expenses. Of the \$49.1 million increase, Administrative Services was up \$9.2 million or 14.7%, Office of Family & Children First increased \$32.1 million or 25.9%, and Job & Family Services was up \$7.0 million or 3.8%. In addition, there were various fluctuations for county agencies with increases and decreases in expenditure levels. Expenditure categories reflected increases in Salaries of \$4.2 million or 2.2%, Professional Services of \$8.5 million or 11.0%, Social Services increased \$5.5 million or 5.6% and Operating Transfers were up \$39.4 million or 20.0%. Fringe Benefits posted a decline of \$0.3 million or 0.4% and Operating Expenses dropped \$8.2 million or 5.6% as compared to 2008 actuals.

Per the following pie chart, Personal Services continued to dominate county spending with \$268.7 million or 32.3% of current expenses. This category is made up of Salaries of \$196.5 million and Fringe Benefits for \$72.2 million. Operating Transfers are \$236.4 million or 28.4% of total expenses followed by Operating Expenses at \$138.6 million or 16.6%, Social Services for \$103.9 million or 12.5% and Professional Services of \$85.5 million or 10.2% of actuals.

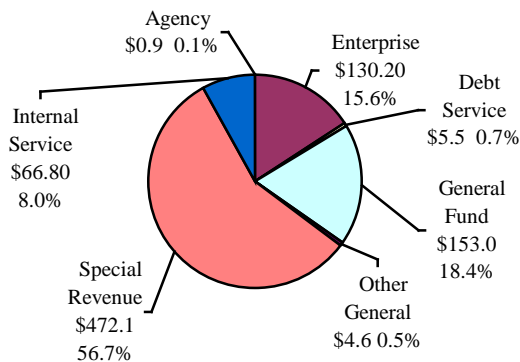
**2009 Actual Expense & Encumbrances All Funds
by Category \$833.1 Million**



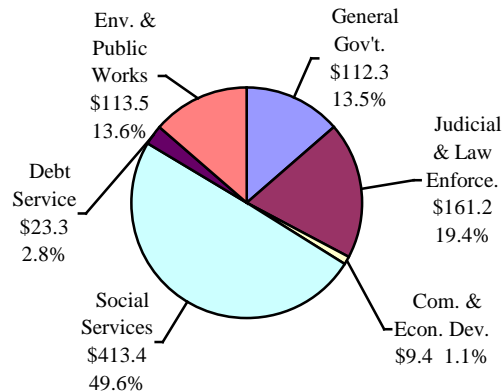
As shown by the next chart, which details All Funds expenses by program area, the largest was Social Services at \$413.4 million or 49.6% of total calendar year spending. Judicial and Law Enforcement is \$161.2 million or 19.4% of actual expenses. Next, Environment and Public Works was \$113.5 million or 13.6% of total expenses. General Government reflects \$112.3 or 13.5% of expenses. Finally, Debt Service and Community and Economic Development are \$23.3 million or 2.8% and \$9.4 million or 1.1% of total expenses respectively. The greatest increases from 2008 are Social Services up \$39.9 million or 110.7%; General Government up \$9.7 million or 9.4%; and Judicial and Law Enforcement at \$4.2 million or 2.7% above last year totals. Environment and Public Works reflects a decline of \$4.3 million or 3.6% below 2008.

The next graph reflects the total actuals by fund type.

**2009 Actual Expense & Encumbrances All Funds
by Fund Type \$833.1 Million**



**2009 Actual Expense & Encumbrances All Funds
by Program Area \$833.1 Million**





All Funds Financial Report Summary by Fund Type

2009 through December

Fund Type Category	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Agency Funds	1,357,732	1,208,856	1,208,856	1,144,896	94.7 %	(212,836)	-15.7%
Capital Projects Funds			8,047				0.0%
Debt Service Funds	4,974,933	5,490,473	5,489,167	5,500,162	100.2 %	525,230	10.6%
Enterprise Funds	132,894,601	134,536,660	135,217,519	134,384,614	99.4 %	1,490,012	1.1%
General Fund	161,051,575	157,916,435	151,747,611	154,055,420	101.5 %	(6,996,155)	-4.3%
Internal Service Funds	63,574,286	62,885,718	63,663,122	62,598,938	98.3 %	(975,348)	-1.5%
Special Revenue Fund	449,045,634	478,893,275	485,236,128	471,000,127	97.1 %	21,954,493	4.9%
TOTAL REVENUES	\$ 812,898,761	\$ 840,931,417	\$ 842,570,450	\$ 828,684,157	98.4 %	\$ 15,785,396	1.9 %
Agency Funds	1,026,491	1,192,374	1,271,118	934,462	73.5 %	(92,029)	(9.0%)
Capital Projects Funds	60,000			(21,659)	- %	(81,659)	(136.1%)
Debt Service Funds	4,968,701	5,490,473	5,490,936	5,490,718	100.0 %	522,017	10.5 %
Enterprise Funds	134,110,581	150,181,922	149,346,542	130,213,966	87.2 %	(3,896,615)	(2.9%)
General Fund	160,352,640	159,968,543	164,488,536	157,619,100	95.8 %	(2,733,540)	(1.7%)
Internal Service Funds	57,052,549	64,811,335	68,971,655	66,771,589	96.8 %	9,719,040	17.0 %
Special Revenue Fund	426,437,612	489,064,023	501,187,992	472,083,688	94.2 %	45,646,076	10.7 %
TOTAL EXPENSE/ENCUM.	\$ 784,008,574	\$ 870,708,670	\$ 890,756,779	\$ 833,091,865	93.5 %	\$ 49,083,291	6.3 %
REVENUES OVER/(UNDER)	\$ 28,890,186	\$ (29,777,253)	\$ (48,186,328)	\$ (4,407,708)			



All Funds Expense & Encumbrance Summary by Department

2009 through December

Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Administrative Services	62,625,549	69,893,722	74,325,161	71,830,822	96.6%	9,205,272	14.7%
Auditor	30,838,494	32,771,536	32,265,714	29,389,197	91.1%	(1,449,296)	-4.7%
Board of County Commissioners	769,828	791,032	807,174	799,425	99.0%	29,596	3.8%
Board of Elections	4,842,042	3,402,806	3,387,836	3,166,275	93.5%	(1,675,767)	-34.6%
Clerk of Commission	215,198	218,617	237,299	221,323	93.3%	6,125	2.8%
Clerk of Courts	7,034,613	6,932,124	7,097,063	6,702,955	94.4%	(331,658)	-4.7%
Common Pleas Court - General	14,232,895	13,447,630	14,246,979	14,201,425	99.7%	(31,470)	-0.2%
Community/Economic Development	6,032,753	5,616,028	7,846,034	7,321,809	93.3%	1,289,056	21.4%
Coroner	4,578,361	4,556,749	4,650,521	4,601,731	99.0%	23,370	0.5%
County Administrator	234,267	241,473	246,281	238,117	96.7%	3,850	1.6%
County Court	1,127,882	1,123,852	1,110,616	1,043,457	94.0%	(84,425)	-7.5%
Court of Appeals	138,262	154,187	159,086	150,732	94.7%	12,470	9.0%
Data Processing Board	3,593,976	3,523,339	3,540,543	3,295,122	93.1%	(298,854)	-8.3%
Domestic Relations Court	3,766,121	3,671,982	3,835,315	3,827,963	99.8%	61,842	1.6%
Engineer	14,771,049	15,882,209	15,889,141	14,449,002	90.9%	(322,047)	-2.2%
Environmental Services	75,361,324	79,484,041	79,684,291	72,698,856	91.2%	(2,662,468)	-3.5%
Family/Children First Council	123,597,013	158,351,153	163,199,276	155,660,938	95.4%	32,063,925	25.9%
Job and Family Services	182,358,320	203,922,425	200,058,097	189,352,711	94.6%	6,994,391	3.8%
Job Center	2,463,043	2,242,767	2,259,767	2,230,477	98.7%	(232,566)	-9.4%
Juvenile Court	23,960,452	24,316,777	24,736,021	23,797,367	96.2%	(163,085)	-0.7%
Miami Val Regional Crime Lab	2,648,805	2,832,380	3,043,408	2,957,117	97.2%	308,312	11.6%
Montgomery County Board of DDS	57,415,762	57,755,559	61,632,369	57,557,051	93.4%	141,289	0.2%
Multi-Service Centers	729,726	833,807	865,368	761,473	88.0%	31,747	4.4%
Municipal Courts	1,199,904	1,210,689	1,281,538	1,267,669	98.9%	67,765	5.6%
Non-Departmental	26,210,124	29,293,420	32,286,074	30,075,424	93.2%	3,865,300	14.7%
Office of Management & Budget	773,899	903,184	1,346,264	1,182,036	87.8%	408,137	52.7%
Probate Court	2,132,587	2,054,601	2,136,552	2,085,836	97.6%	(46,752)	-2.2%
Prosecutor	11,861,534	11,674,542	11,758,550	11,513,272	97.9%	(348,262)	-2.9%
Public Defender	5,119,833	4,996,892	5,028,794	4,944,519	98.3%	(175,314)	-3.4%
Public Works	42,285,411	53,764,984	53,219,221	40,211,332	75.6%	(2,074,079)	-4.9%
Recorder	1,788,888	1,697,091	1,779,364	1,659,618	93.3%	(129,270)	-7.2%
Records Center & Archives	991,354	932,448	1,034,186	1,015,239	98.2%	23,884	2.4%
Sheriff	46,213,886	48,778,891	51,296,024	50,208,667	97.9%	3,994,780	8.6%
Soil & Water Conservation	428,347	534,783	602,347	506,139	84.0%	77,792	18.2%
Stillwater Center	16,534,538	16,556,838	17,497,245	17,380,854	99.3%	846,316	5.1%
Treasurer	2,583,829	3,086,297	3,148,377	2,571,086	81.7%	(12,743)	-0.5%
Veteran Services Commission	2,548,702	3,257,815	3,218,885	2,214,829	68.8%	(333,873)	-13.1%
TOTAL	784,008,574	870,708,670	890,756,779	833,091,865	93.5 %	49,083,291	6.3 %



Office of Management & Budget

General Fund Summary



FUND TYPE DESCRIPTION

General Fund – This fund is the operating fund for the county. It is used to account for all financial resources except for those required to be accounted for in another fund. Generally considered the barometer for the financial condition of the county, the General Fund encompasses the following county departments:

Administrative Services
Auditor
Board of County Commissioners
Board of Elections
Clerk of Commission
Clerk of Courts
Common Pleas Court - General
Community/Economic Development
Coroner
County Administrator

County Courts
Court of Appeals
Data Processing Board
Domestic Relations Court
Engineer
Juvenile Court
Municipal Courts
Non-Departmental
Office of Management & Budget
Probate Court
Prosecutor
Public Defender
Public Works
Recorder
Records Center & Archives
Sheriff
Treasurer
Veteran Services Commission



General Fund Revenue Summary

2009 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Taxes</u>							
Other Taxes	18,430	15,300	15,300	11,302	73.9 %	(7,128)	(38.7)%
Property Taxes	15,339,352	15,519,384	15,519,384	14,694,494	94.7 %	(644,858)	(4.2)%
Sales Tax	64,973,023	65,300,000	60,472,142	58,900,418	97.4 %	(6,072,605)	(9.3)%
Total Taxes	80,330,805	80,834,684	76,006,826	73,606,214	96.8 %	(6,724,591)	(8.4)%
<u>Real Estate Based Fees</u>							
Auditor Conveyance Fees	1,349,561	1,700,000	1,000,000	970,535	97.1 %	(379,026)	(28.1)%
Property Transfer Tax	2,683,949	3,400,000	2,000,000	1,923,183	96.2 %	(760,766)	(28.3)%
Recorder Fees	1,418,609	1,850,000	1,350,780	1,505,877	111.5 %	87,268	6.2 %
Total Real Estate Based Fees	5,452,119	6,950,000	4,350,780	4,399,595	101.1 %	(1,052,524)	(19.3)%
<u>Intergovernmental</u>							
Homestead and Rollbacks	2,095,188	1,717,510	1,717,510	2,093,684	121.9 %	(1,504)	(0.1)%
Intergovernmental Revenues	1,909,986	1,650,127	1,650,127	1,569,436	95.1 %	(340,549)	(17.8)%
Local Government Fund	15,303,842	15,399,378	14,250,125	13,177,042	92.5 %	(2,126,799)	(13.9)%
State Assigned Counsel	793,415	852,000	852,000	907,238	106.5 %	113,823	14.3 %
State Public Defender	1,492,876	1,501,860	1,501,860	1,740,118	115.9 %	247,242	16.6 %
TPP-Fixed Rate Loss State	1,211,625	1,630,505	1,630,505	1,630,505	100.0 %	418,880	34.6 %
Total Intergovernmental	22,806,931	22,751,380	21,602,127	21,118,024	97.8 %	(1,688,907)	(7.4)%
<u>Investment Income</u>							
Investment Income - Treasurer	20,368,333	17,719,179	15,341,951	16,099,561	104.9 %	(4,268,773)	(21.0)%
Investment Income Other	495,736	240,200	240,200	284,848	118.6 %	(210,888)	(42.5)%
Total Investment Income	20,864,070	17,959,379	15,582,151	16,384,409	105.1 %	(4,479,661)	(21.5)%
<u>Charges for Services</u>							
Auditor Fees	1,990,149	2,000,000	2,000,000	2,002,586	100.1 %	12,438	0.6 %
Clerk of Court Fees	1,809,295	1,815,600	1,815,600	1,699,043	93.6 %	(110,253)	(6.1)%
Indirect Cost	3,967,796	4,100,000	4,100,000	4,000,686	97.6 %	32,890	0.8 %
Other Charges for Services	2,413,173	1,848,333	1,972,930	2,426,258	123.0 %	13,085	0.5 %
Probate Court Fees	693,936	750,000	750,000	706,703	94.2 %	12,766	1.8 %
Sheriff Board & Care	580,204	500,000	500,000	321,327	64.3 %	(258,877)	(44.6)%
Sheriff Fees & Revenues	1,528,231	1,633,800	1,633,800	1,356,065	83.0 %	(172,165)	(11.3)%
Treasurer Fees	1,838,795	1,853,540	1,853,540	1,861,986	100.5 %	23,191	1.3 %
Total Charges for Services	14,821,580	14,501,273	14,625,870	14,374,655	98.3 %	(446,925)	(3.0)%
<u>Other Revenue</u>							
Fines & Forfeitures - Courts	1,283,434	1,316,500	1,316,500	1,249,413	94.9 %	(34,021)	(2.7)%
Human Service Levy Transfers	4,108,264	4,118,108	4,325,771	4,350,771	100.6 %	242,507	5.9 %
Miscellaneous	1,366,055	1,325,427	1,296,862	2,691,900	207.6 %	1,325,845	97.1 %
Other Cash Transfers	6,299,200	7,259,684	10,144,950	12,011,671	118.4 %	5,712,471	90.7 %
TANF Funds	625,505	900,000	900,000	772,994	85.9 %	147,489	23.6 %
Total Other Revenue	13,682,458	14,919,719	17,984,083	21,076,749	117.2 %	7,394,291	54.0 %
TOTAL REVENUE	157,957,963	157,916,435	150,151,837	150,959,646	100.5 %	(6,998,317)	(4.4)%



General Fund Expense & Encumbrance Summary

2009 through December

Object Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
<u>Salaries</u>							
Salaries	76,052,095	76,146,509	74,480,189	73,598,744	98.8 %	(2,453,350)	(3.2)%
Salaries - Elected Officials	1,308,987	1,310,636	1,295,941	1,279,356	98.7 %	(29,630)	(2.3)%
Total Salaries	77,361,081	77,457,145	75,776,130	74,878,101	98.8 %	(2,482,980)	(3.2)%
<u>Fringe Benefits</u>							
Health Insurance	14,403,554	14,756,206	14,072,316	13,371,036	95.0 %	(1,032,518)	(7.2)%
OPERS Retirement	11,032,193	10,882,442	10,340,865	10,626,597	102.8 %	(405,596)	(3.7)%
Other Fringe Benefits	3,232,311	3,225,340	3,225,696	3,278,667	101.6 %	46,356	1.4 %
Total Fringe Benefits	28,668,058	28,863,988	27,638,877	27,276,300	98.7 %	(1,391,758)	(4.9)%
<u>Operating Expenses</u>							
Capital Outlays	818,663	361,585	475,615	459,820	96.7 %	(358,844)	(43.8)%
Communications	2,641,870	2,421,334	2,619,262	2,474,576	94.5 %	(167,294)	(6.3)%
Incentive to Save	-	-	799,646	-	- %	-	- %
Intergovernmental	1,578,690	1,480,551	1,479,382	1,479,376	100.0 %	(99,314)	(6.3)%
Maintenance & Repair	2,854,736	3,195,286	2,962,540	2,804,132	94.7 %	(50,604)	(1.8)%
Miscellaneous	149,798	1,616,900	428,031	166,213	38.8 %	16,415	11.0 %
Operating Supplies	3,254,342	3,190,854	2,811,632	2,583,066	91.9 %	(671,276)	(20.6)%
Rentals	920,171	945,163	963,436	930,009	96.5 %	9,837	1.1 %
Taxes & Assessments	600,249	614,845	601,591	595,919	99.1 %	(4,330)	(0.7)%
Travel & Training	691,627	740,751	699,235	562,246	80.4 %	(129,381)	(18.7)%
Utilities	2,556,844	2,839,544	2,811,074	2,255,188	80.2 %	(301,656)	(11.8)%
Total Operating Expenses	16,066,990	17,406,813	16,651,444	14,310,545	85.9 %	(1,756,446)	(10.9)%
<u>Professional Services</u>							
Assigned Counsel	3,045,622	3,313,838	3,170,731	3,165,339	99.8 %	119,717	3.9 %
Inmate Food Contracts	1,097,423	1,237,170	1,237,170	1,026,532	83.0 %	(70,891)	(6.5)%
Medical Services	3,111,982	3,149,703	3,091,989	3,137,149	101.5 %	25,167	0.8 %
Other Judicial Fees	389,856	365,738	361,945	359,509	99.3 %	(30,348)	(7.8)%
Other Professional	4,688,532	4,431,921	4,036,976	3,963,776	98.2 %	(724,756)	(15.5)%
Property & Casualty Insurance	663,020	725,657	530,286	506,345	95.5 %	(156,675)	(23.6)%
Total Professional Services	12,996,435	13,224,027	12,429,097	12,158,649	97.8 %	(837,786)	(6.4)%
<u>Social Service</u>							
Child Support Obligation	-	2,300,000	1,450,951	1,450,951	100.0 %	1,450,951	- %
Mandated Share Obligation	3,084,695	3,251,410	2,864,670	2,864,670	100.0 %	(220,025)	(7.1)%
Other Social Services	1,097,308	1,224,657	986,155	977,886	99.2 %	(119,422)	(10.9)%
Soldiers Relief Allowance	1,507,183	2,122,040	1,999,235	1,087,643	54.4 %	(419,540)	(27.8)%
Total Social Service	5,689,186	8,898,107	7,301,011	6,381,150	87.4 %	691,965	12.2 %
<u>Operating Transfers</u>							
Capital Fund Transfers	737,841	500,000	1,286,705	1,281,616	99.6 %	543,775	73.7 %
Debt Service Transfers	2,502,540	2,479,816	2,487,816	2,487,816	100.0 %	(14,724)	(0.6)%
Investment Income Transfers	972,730	1,000,000	850,000	782,738	92.1 %	(189,992)	(19.5)%
Operating Subsidies	4,307,923	3,473,460	3,449,210	3,449,210	100.0 %	(858,713)	(19.9)%
Other Cash Transfers	9,008,096	4,613,079	10,061,888	10,056,619	99.9 %	1,048,523	11.6 %
Total Operating Transfers	17,529,130	12,066,355	18,135,620	18,057,999	99.6 %	528,868	3.0 %
TOTAL EXPENSE/ENCUM.	158,310,880	157,916,435	157,932,179	153,062,743	96.9 %	(5,248,137)	(3.3)%

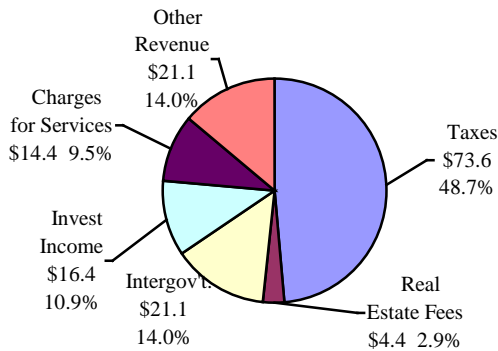
General Fund Summary

Revenues

The 2009 current revenue budget for the General Fund revenue was \$150.2 million, while actual 2009 total General Fund receipts totaled \$151.0 million, which was \$7.0 million or 4.4% below 2008 actual receipts. The decrease was due primarily to an unprecedented \$6.1 million drop in Sales Tax revenues; a 4.2% or \$0.6 million drop in Property Tax revenues; a 28.2% decline or \$1.1 million in Auditor Conveyance and Property Transfer Tax charges; a \$2.1 million drop in Local Government Funds; a \$4.5 million or 21.5% reduction in Investment Income receipts and a \$7.4 million increase in Other Revenues. This category included a repayment on Sheriff Contract Loans of \$1.6 million; \$1.6 million in Incentive to Save funds and \$2.9 million in Budget Stabilization Transfers.

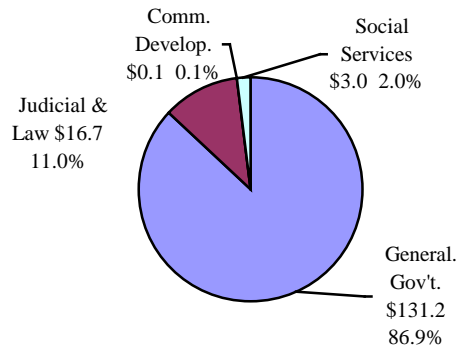
As the chart displays, tax receipts totaled \$73.6 million or 48.7% of General Fund revenues, followed by Intergovernmental and Other Revenue at \$21.1 million each or 14.0%. Included in tax receipts are sales, property and property transfer tax revenues.

2009 Actual Revenues General Fund by Category
\$151.0 Million



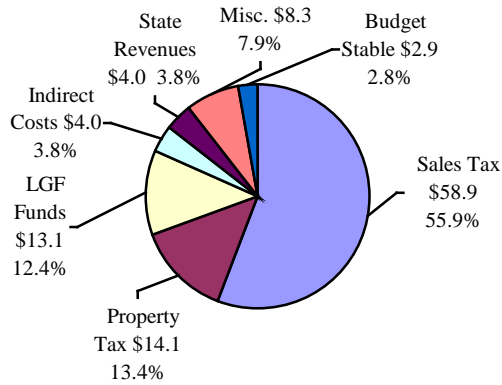
As the next pie chart depicts revenues by program area, General Government had 2009 actual receipts of \$131.2 million or 86.9% of the total 2009 General Fund actual revenues. Departments with significant revenues in the General Government program area include: Non-Departmental for \$105.3 million, Treasurer for \$18.3 million, Auditor for \$3.9 million, Recorder for \$2.0 million and Board of Elections for \$0.7 million. Judicial & Law Enforcement had 2009 actual receipts of \$16.7 million or 11.0% of the total 2009 General Fund actual revenues. Departments with significant revenues in the Judicial & Law Enforcement program area include Juvenile Court for \$5.1 million, Clerk of Courts for \$3.4 million, Public Defender for \$1.9 million, Sheriff for \$1.8 million, Domestic Relations Court for \$1.6 million, Non-Departmental for \$1.1 million, Probate Court for \$0.7 million and Municipal Courts for \$0.7 million.

2009 Actual Revenues General Fund
by Program Area
\$151.0 Million



As shown in the following chart, the 2009 actual General Government primary sources of revenue were in Non-Departmental and included Sales Tax, Property Tax, Local Government Funds, Indirect Costs, State Revenues and Miscellaneous, accounting for \$105.3 million or 80.3% of General Government or 69.7% of the total 2009 actual General Fund revenues of \$151.0 million.

**2009 Actual Revenues
General Government Non-Departmental
105.3 Million**



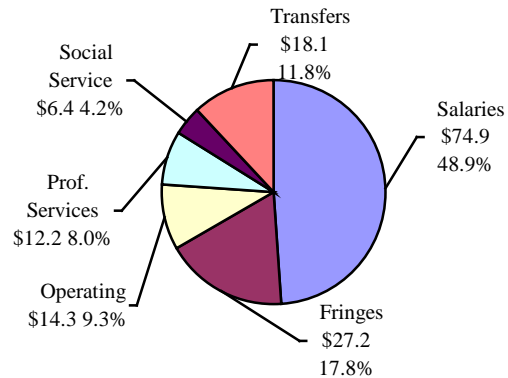
An explanation and summary of General Fund revenues are detailed in the revenue section of this report.

Expenses

The 2009 current budget for General Fund expenses was \$157.9 million. Actual 2009 expenses and encumbrances totaled \$153.1 million, which was \$5.2 million or 3.3% lower than 2008 actuals. With the unprecedented decline in the national, state and local economy, Montgomery County saw a 4.4% drop in total General Fund revenues from 2008. To address this reduction, the County Proposed Budget Framework called for a mid-year 2.5% budget reduction for all elected officials and offices within the General Fund. This was a total reduction of \$3.1 million and was implemented in June of 2009. In addition, to assist with staffing reductions, a Voluntary Separation Program (VSP) was developed and in essence, if an employee separated from the County, he/she would be given 25% of their final salary up to \$50,000 and 5% of their salary over \$50,000. Over 120 individuals participated in the program.

Per the following pie chart, Personal Services continued to dominate General Fund spending. This category made up of Salaries and Fringe Benefits accounted for \$102.1 million or 66.6% of total General Fund spending.

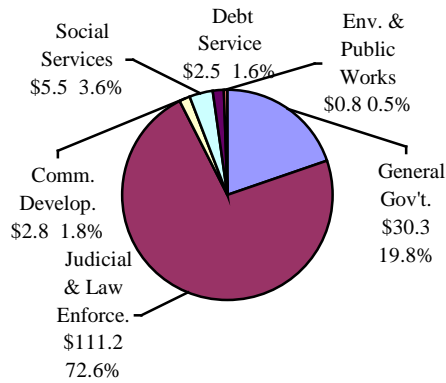
**2009 Actual Expenses General Fund
by Category \$153.1 Million**



As shown by the next chart, which details General Fund expenses by program area, the largest was Judicial & Law Enforcement at \$111.2 million or 72.6% of total General Fund spending. Departments with the highest 2009 Judicial & Law Enforcement spending were the Sheriff at \$32.1 million, Juvenile Court at \$20.8 million, Common Pleas Court at \$13.0 million, Prosecutor at \$11.2 million, Non-Departmental at \$9.8 million and Public Defender at \$4.9 million.

General Government was the program area with the second highest spending in the General Fund for 2009 at \$30.3 million or 19.8% of the total. Departments with the highest 2009 General Government spending were Non-Departmental at \$8.9 million, Public Works at \$4.3 million, Auditor at \$3.3 million, Data Processing at \$3.2 million and Board of Elections at \$3.2 million.

**2009 Actual Expenses General Fund
by Program Area \$153.1 Million**



The following table shows the unencumbered cash balance ending 2009 at \$26.7 million. During 2009, the unencumbered cash balance was spent down by \$1.9 million.

**General Fund Cash Balance Summary
(In Millions)**

Description	2007 Actual	2008 Actual	2009 Actual
Begin Unencum. Cash	\$30.2	\$28.6	\$28.6
Revenues	155.4	158.0	151.0
Current Year Expenses & Encumbrances	(157.5)	(158.3)	(153.1)
Liquidated Encumbrances	0.5	0.3	0.2
Ending Unencumbered Cash Balance	\$28.6	\$28.6	\$26.7

Montgomery County fund reserve policy set the fund level at 25.0% of the following year's Adopted Budget. The unencumbered fund reserve level at year end is divided into the Adopted Budget to calculate the county fund reserve level. One-time capital costs and other deficit spending have necessitated the current reserve level to fall below the guidelines. The year end cash reserve level is 18.9%.

General Fund Revenues

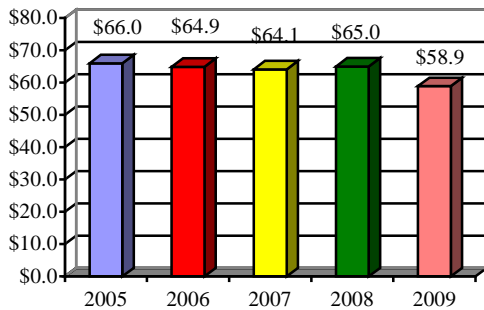
Taxes

The Tax category includes Sales Tax, Property Tax and Other Taxes. In 2009, \$73.6 million or 96.8% was collected against a \$76.0 million current budget. This is \$6.7 million or 8.4% below 2008 actual receipts of \$80.3 million. The revenue categories are explained below.

Sales Tax

Montgomery County sales tax collections during 2009 totaled \$58.9 million. This is a decrease of \$6.1 million or 9.3% less than collected in 2008. Due to the unprecedented collapse of the federal, state and local economies, Sales Tax receipts have been impacted dramatically.

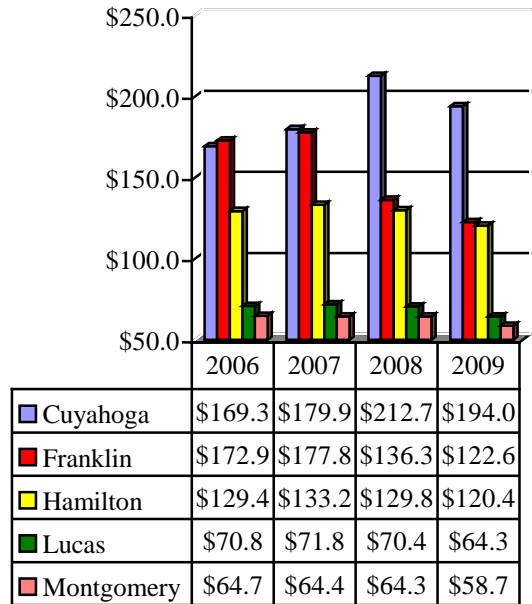
2005-2009 Sales Tax Revenues



Since there is a three-month delay from the time the sale is made in the county to the time the county receives the sales tax revenue, actual receipts reflect sales made in Montgomery County from October 2008 through September 2009.

The following table shows sales tax revenues over the last four years for the largest Ohio counties. Hamilton and Montgomery Counties levy a 1.0% sales tax rate. Lucas County levies a 1.25% sales tax rate. On January 1, 2008, Franklin County decreased their sales tax rate from 1.0% to 0.75%. This change decreased their sales tax \$41.5 million or 23.3% in 2008. On October 1, 2007, Cuyahoga County increased their sales tax rate from 1.0% to 1.25%; therefore, they increased their sales tax by \$32.8 million or 18.2% in 2008. Montgomery County declined \$5.6 million or 8.7% in sales tax for sales made in January through December 2009.

2006-2009 Major County Sales Tax Revenues



Property Tax

Property Tax collections for 2009 were \$14.7 million or 94.7% of the \$15.5 million current budget. In comparison to 2008, receipts are down \$0.6 million or 4.2%. This decline is attributable to the phase out of the Tangible Personal Property Tax.

Property taxes are usually distributed four times during the calendar year (February, June, August, and October). The table below reflects the General Fund's share of the gross and net property tax receipts from all four distributions over the past two years. Gross property tax receipts reflect all property taxes paid to the county, before any fees are deducted to cover various expenditures related to the collection of the property taxes. Net property tax receipts reflect the amount after fees are deducted. The comparison of gross property tax receipts provides a more accurate picture of property tax revenue growth since it captures all property tax revenues before any fees are deducted.



2009 YEAR END ANALYSIS AND COMMENTARY

2008-2009 Apportionment of Property Taxes

	2008 Settlements	2009 Settlements
Total Receipts	\$ 19,171,095	\$ 18,866,791
Less		
Homestead & Rollbacks	2,095,188	2,093,684
Trailer Tax	18,430	11,302
Cigarette Licenses	4,402	4,149
Deregulation Reimbursement	228,314	220,580
TPP-\$10,000 Exemption State Reimb.	16,670	-
TPP-Fixed Rate Loss State Reimb.	1,211,625	1,630,505
Gross Property Tax (including fees)	15,596,466	14,906,571

Deductions		
Auditor General Fees	33,820	32,824
Auditor Real Estate Fees	122,853	96,773
Treasurer General Fees	40,316	39,153
DETAC	33,585	27,687
Treasurer Collectors Salary	1,107	1,609
State Administration Fees	1,363	1,321
Delinquent Advertising	11,449	5,531
Other 1 - Trailer Homestead	1,023	861
Refunds	11,598	6,318
Subtotal Deductions	257,114	212,077

Property Tax Receipts (net of fees)	15,339,352	14,694,494
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As shown in the previous table, the 2009 total property tax receipts and net receipts decreased \$0.6 million or 4.2% when compared to 2008 due to the loss in personal property tax.

Other changes in HB 66 include the phase-out of the tangible personal property (TPP) tax on most business inventory, manufacturing machinery and equipment, and furniture and fixtures over four years beginning in tax year 2006 and the introduction of the new commercial activity tax (CAT), an annual business privilege tax measured by gross receipts of a business. The amount of taxable gross receipts determines whether or how the CAT applies. Businesses with annual gross receipts of \$150,000 or less are not subject to the CAT; those with receipts from \$150,001 - \$1,000,000 pay a minimum \$150 tax; receipts exceeding one million dollars -- when the tax is fully phased in -- will be taxed at a rate of 0.26% (tax rate for July 2005 through March 2006 is 0.06%, April 2006 through March 2007 is 0.10%, April 2007 through March 2008 is 0.16%, April 2008 through March 2009 is 0.21%, and 0.26% thereafter). CAT is paid to the state and distributed to counties through the Fixed Rate Loss State Reimbursement to offset the loss of the tangible personal property tax. The state reimbursement is only scheduled through the Calendar Fiscal Year (CFY) 2010.

Fixed Rate Loss State Reimbursement	
CFY 2006	\$473,657
CFY 2007	\$859,016
CFY 2008	\$1,211,625
CFY 2009	\$1,630,505
CFY 2010	\$1,661,443

As shown in the following chart, the \$10,000 Exempt amount has been moved from Personal Property Tax to Other Intergovernmental Revenue. The state reimbursement for the commercial activity tax (CAT) is also reported under Intergovernmental Revenue as TPP-Fixed Rate Loss State Reimbursement.

The \$10,000 Exempt decreased by \$16,670 or 100.0% as part of HB 95. The acceleration per HB 66 began in 2006. The following chart also shows that the overall property tax collections after adjustments decreased by \$644,858 or 4.2%.

Property Tax Collections by Settlement Period After Adjustments

Settlement Period	2008 Amount	% of Total	2009 Amount	% of Total
February	\$ 7,852,930	51.2%	\$ 7,726,714	52.6%
June	81,985	0.5%	33,274	0.2%
August	6,970,475	45.4%	6,863,313	46.7%
October	433,962	2.8%	71,193	0.5%
Total	\$ 15,339,352	100.0%	\$ 14,694,494	100.0%

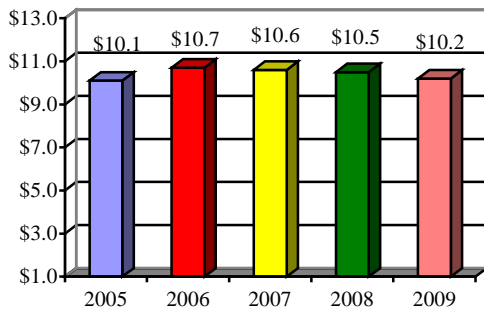
Dollar and Percentage Change for Property Tax by Settlement Period

Settlement Period	2007-2008 Amount	% of Change	2008-2009 Amount	% of Change
February	\$ (369,733)	-4.5%	\$ (126,217)	-1.6%
June	(67,561)	-45.2%	(48,711)	-59.4%
August	(105,676)	-1.5%	(107,162)	-1.5%
October	(355,343)	-45.0%	(362,768)	-83.6%
Total	\$ (898,313)	-5.5%	\$ (644,858)	-4.2%

Property values are reappraised every six years by the county, with equalization adjustments or updates every third year following reappraisal (called the triennial update). The most recent sexennial reappraisal was conducted in 2008, which decreased property values by an average of 1.6% from 2007 values.

As shown in the table below, the 2009 property valuations decreased slightly by 2.3% due to the phase-out of the tangible personal property (TPP) tax.

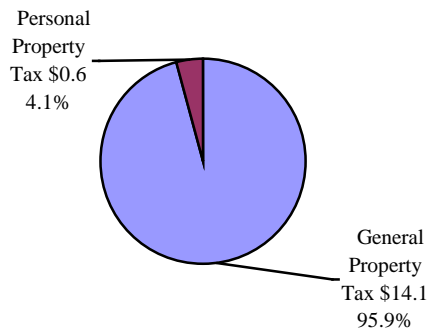
**2005-2009 Property Tax Valuation
(In Billions)**



Since the county’s property tax millage of 1.7 mills is within the ten mills that may be levied against real and personal property without a direct vote, it is not subject to tax reduction factors. These factors are calculated to ensure taxes collected from a voted levy do not exceed the amount collected on existing property in the levy’s first year. Since the General Fund property tax millage is not subject to tax reduction factors, the General Fund’s property tax receipts generally increase along with property values.

The General Fund 2009 Property Tax Receipts, which includes General Property Tax and Tangible, Personal Property Tax totaled \$14.7 million. As shown below, the General Property Tax category is the largest source at \$14.1 million or 95.9% of the total 2009 property tax receipts.

**2009 Property Tax Receipts - General Fund
Total \$14.7 Million**

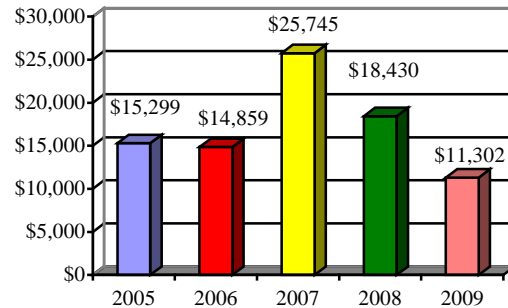


Other Taxes

Trailer tax settlements totaled \$11,302 or 73.9% of the current budget of \$15,300. This is a decrease of \$7,128 or 38.7% from 2008. Trailer taxes are

assessed on manufactured homes located in the county. Annual collections are difficult to predict because they vary based on the number and value of these homes.

2005-2009 Trailer Tax



Real Estate Based Fees

This grouping includes the Auditor Conveyance Fee, Property Transfer Tax and Recorder Fees. Total 2009 collections were \$4.4 million or 101.1% of a current budget of \$4.4 million. This reflects a decline of \$1.1 million or 19.3% below 2008 receipts of \$5.5 million. All fees were impacted by the substantial decline in the overall housing market, real estate sales and a decrease in valuation of property.

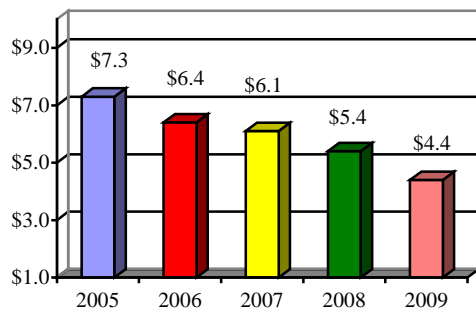
The Auditor Conveyance Fee and the Property Transfer Tax are levied on the sale of properties within Montgomery County at a rate of \$1.00 and \$2.00 per \$1,000 of property transferred. The Property Transfer Tax was increased by Board of County Commission resolution from \$1.00 per \$1,000 to \$2.00 per \$1,000 in August 2007.

The Auditor Conveyance Fee collected \$1.0 million or 97.1% of the current estimate. This is a decline of 28.1% or \$0.4 million from collections of \$1.4 million in 2008. Likewise, the Property Transfer Tax received \$1.9 million or 96.2% of the current budget of \$2.0 million. This reflects a decrease of \$0.8 million or a drop of 28.3% from last year receipts of \$2.7 million. Since the Auditor Conveyance Fees and Property Transfer Tax are based on the dollar amount of each transferred deed, fluctuations in the number of transactions and the dollar value of those transactions directly impact this revenue source.

Recorder Fees collected \$1.5 million or 111.5% of the revised revenue estimate of \$1.4 million. Receipts in 2008 totaled \$1.4 million and this is a 6.2% or \$87,268 increase for 2009.

The following graph reflects the substantial decline of the housing market from 2005 through 2009. This reflects a \$2.9 million or 40.0% revenue decline from 2005 through 2009.

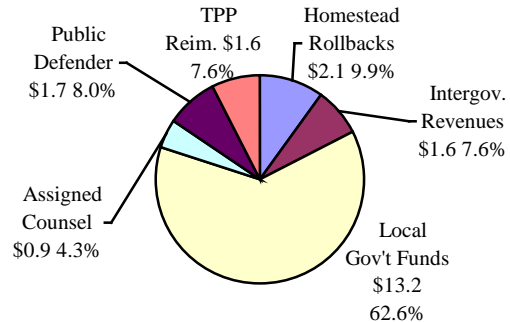
**2005-2009 Real Estate Based Fees
(In Millions)**



Intergovernmental

Intergovernmental revenues include Homestead and Rollbacks, Intergovernmental Revenues, Local Government Funds, State Assigned Counsel and Public Defender and Fixed Rate Loss Reimbursements. Total receipts for 2009 are \$21.1 million or 97.8% of the \$21.6 million current revenue estimate. As compared to 2008 receipts of \$22.8 million, collections are down \$1.7 million or 7.4%. The largest single decrease is under Local Government Funds. Local Government Funds dropped \$2.1 million or 13.9% from 2008 actuals of \$15.3 million. As mentioned below, this revenue source is tied to State General Fund revenue collections which dropped dramatically in 2009 with the unprecedented decline in revenues at the state level.

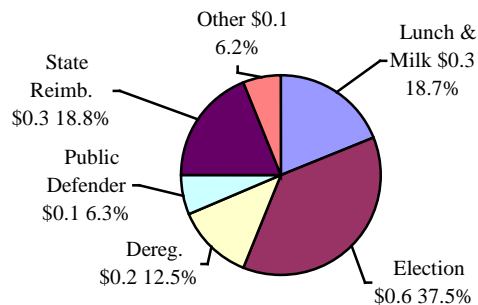
**2009 Intergovernmental Sources of Revenues
\$21.1 Million**



Homestead and Rollbacks are property tax relief programs reimbursed to the county from the State of Ohio. Collections of \$2.1 million are relatively stable as compared to \$2.1 million collected in 2008.

Intergovernmental Revenues include: School Lunch & Milk Program, Reimbursements for Election Expenses, Gas & Electric Deregulation Reimbursements, Public Defender Share of Municipal Costs, State Reimbursements and Other Miscellaneous Intergovernmental receipts. Receipts for this grouping were \$1.6 million or 95.1% of the current budget. This amount is \$0.3 million or 17.8% below 2008 receipts of \$1.9 million.

**2009 Other Intergovernmental Actual Revenues
\$1.6 Million**





2009 YEAR END ANALYSIS AND COMMENTARY

Local Government / Revenue Assistance Funds

Montgomery County receives state funding through the Local Government Fund (LGF). The county received Local Government Revenue Assistance Fund (LGRAF); however, it was consolidated with LGF in January 2008. This funding is a form of state revenue sharing with funding provided from four specific state revenue sources. The amounts allocated to the LGF and LGRAF are outlined below:

Local Government & Revenue Assistance Funds Effective 7/1/1995

Source of Tax	LGF	LGRAF
State Corporate Franchise Tax	4.20%	0.60%
State Income Tax	4.20%	0.60%
State Public Utility Tax	4.20%	0.60%
State Sales and Use Tax	4.20%	0.60%

At the county level, LGF funds may be distributed through a statutory formula or an alternative formula. Montgomery County uses an alternate formula. The alternate formula of distribution may be utilized as long as the county, the largest city, and a majority of the remaining cities, villages and townships approve the formula. Once the approval has been received, the Budget Commission distributes the LGF funds according to the formula.

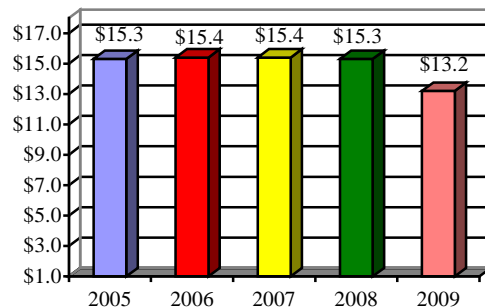
The Montgomery County Budget Commission, comprised of the County Auditor, Prosecutor and Treasurer, approved a new alternate formula for 1988, replacing the previous alternate formula used from 1982-1987. The new alternate formula allocates a specific percentage of the LGF funds to Montgomery County, the City of Dayton, and the Park Districts. For the remaining jurisdictions in the county, population weighting based on a relative per capita valuation for municipal tax duplicates is used to distribute funds. None of these other jurisdictions may receive less than 90% or more than 250% of the prior year's allocation.

The LGRAF, which began in July of 1989, was distributed to counties on a per capita basis, based upon the county's population as a share of the total population for the state. However, beginning in January 2008, through the enacted state fiscal year 2008-2009 biennium budget, Amended Substitute House Bill 119 of the 127th General Assembly, the LGRAF was eliminated and no further monies were distributed to the county undivided LGRAF. Monies that would have otherwise been distributed from the LGRAF will instead be distributed from the LGF.

Also through House Bill 119, in January 2008, the state lifted the freeze on the LGF. The funds received are designated at 3.68% of total state General Revenue Fund tax revenues.

Total 2009 funding of \$13.2 million shows a decrease of \$2.1 million or 13.9% from the 2008 actuals of \$15.3 million. Only 92.5% of the 2009 current estimate was realized. The impact of the recession on the collection of state taxes has caused this substantial decline in revenues.

**2005-2009
Local Government &
Revenue Assistance Funds**



At this time, continued and future funding from the local government fund is still uncertain due to the state's budgetary issues. The county continues to monitor the situation as well as evaluate possible budgetary impacts.

State Assigned Counsel and Public Defender reimbursements come from the Ohio Public Defender Commission. Roughly, on each eligible indigent case, the county receives 35.0% reimbursement on actual expenses. Total receipts have grown by \$0.4 million during 2009.

Under TPP-Fixed Rate Loss State Reimbursements, the increase in the commercial activity tax (CAT) is currently reimbursing counties for the phase out of Personal Property Taxes. 2009 receipts totaled \$1.6 million or 100.0% of the current estimate. This is \$0.4 million or 34.6% over 2008 receipts. In future years, it is anticipated that there will be a phase out of this revenue source from 2011-2018, pending state budget issues and the continued ability to reimburse counties.

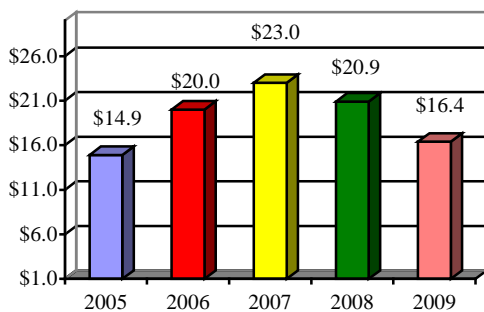


2009 YEAR END ANALYSIS AND COMMENTARY

Investment Income

The 2009 General Fund earnings from county investments totaled \$16.4 million or a \$4.5 million or 21.5% decrease from 2008. As the following chart and graph depict, receipts have started to decline due to lower interest rates. The average weighted yield to maturity decreased from 4.13% in 2008 to 2.95% in 2009, down 1.18 percentage points.

2005-2009 Investment Income Receipts



The following chart shows that the average monthly treasury balance in 2009 decreased \$7.8 million or 1.4% from 2008.

**County Investment Summary
As of Year End
(\$ In Millions)**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Average Weighted Yield to Maturity	4.62%	4.92%	4.13%	3.23%
Average Monthly Treasury Balance	\$548.7	\$541.9	\$541.1	\$533.3
Changes in Monthly Treasury Balance	2.8%	-1.2%	-0.1%	-1.4%
Investment Income Receipts	\$20.0	\$23.0	\$20.9	\$16.4

The following table shows the county's portfolio by investment instrument for 2009.

**Montgomery County Investment Portfolio
As of 12/31/2009
In Millions**

	<u>Percent</u> <u>12/31/08</u>	<u>Cost</u> <u>12/31/08</u>	<u>Percent</u> <u>12/31/09</u>	<u>Cost</u> <u>12/31/09</u>
Federal Agencies ¹	84.9%	\$ 378.0	73.4%	\$ 344.9
FDIC Insured Obligations	1.8%	-	15.0%	70.9
Corporate Obligations ²	6.8%	33.5	1.2%	5.5
Federated Government Obligation Fund	1.0%	-	0.7%	3.3
STAR Ohio	4.2%	20.0	0.1%	0.3
Premium Savings Account	0.0%	44.2	8.0%	37.5
Bank Money Market Funds	0.1%	1.7	0.5%	2.2
Municipal Bonds	1.2%	1.1	1.1%	5.4
	100.0%	\$ 478.5	100.0%	\$ 470.0

Average Weighted Yield as of 12/31/09: 2.95%

(1) "Federal Agencies" include bonds, notes, discount notes or other obligations issued by federal government agencies.

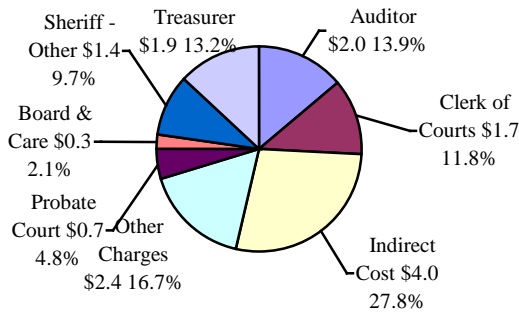
(2) "Corporate Obligations" allow counties to invest in corporate notes with a rating of AA or better and mature within two years of purchase (HB 168 Effective June 15, 2004).

Of the \$16.4 million in Investment Income, \$0.3 million is from outside bank accounts held by the Sheriff's Office and the Clerk of Courts.

Charges for Services

This category includes fees collected for services rendered by the Auditor's Office, Clerk of Courts, Board of County Commission Indirect Costs, Other Charges for Services, Probate Court Fees, Sheriff Board & Care, Sheriff Fees and Revenues and Treasurer Fees. There was \$14.4 million collected against the current budget of \$14.6 million or 98.3%. In comparison to 2008, this category declined by \$0.4 million or 3.0%. Collections for 2008 were \$14.8 million.

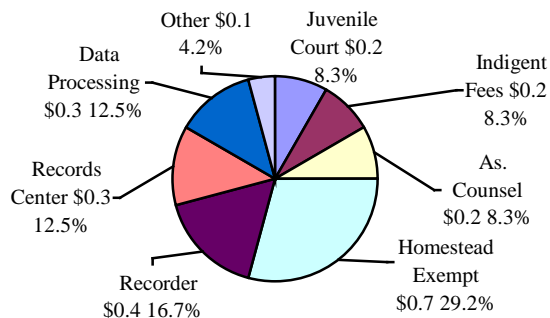
**2009 Charges for Services –General Fund
Total \$14.4 Million**



Indirect Costs represent reimbursements paid from other county funds for support services provided by General Fund departments. Indirect Costs include security services, data processing support and building and grounds maintenance services. Indirect Costs revenues totaled \$4.0 million or 97.6% of the current estimate of \$4.1 million. This amount was \$32,890 or 0.8% over 2008 collections of \$4.0 million.

Other Charges for Services includes Appeals Court Headquarter Fees, Juvenile Court Fees, Indigent Application Fees, Assigned Counsel Reimbursements, Homestead Exemption Fees, Recorder Set Aside Fees, Microfilm & Records Fees, Data Processing Services, and Other Miscellaneous Fees and Charges. Collections over 2008 remain relatively flat.

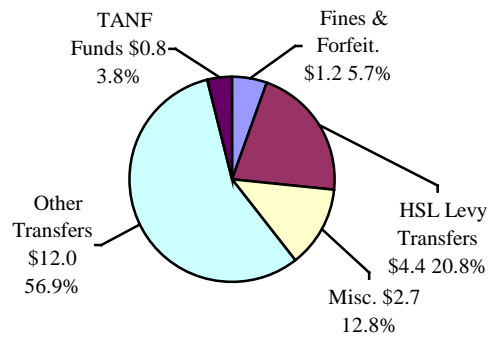
**2009 Other Charges for Services –General Fund
Total \$2.4 Million**



Other Revenue

The Other Revenue Category is comprised of Fines and Forfeitures - Courts, Human Services Levy Transfers, Miscellaneous, Other Cash Transfers and Temporary Assistance to Needy Families (TANF) funding. Total 2009 receipts are \$21.1 million or 117.2% of the current budget of \$18.0 million. In comparison to 2008, receipts were \$7.4 million or 54.0% greater than the actual of \$13.7 million.

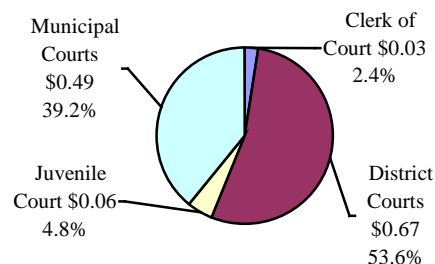
**2009 Other Revenue Actual Revenues
\$21.1 Million**



Fines and Forfeitures - Courts

The Fines and Forfeitures category represents the General Fund's portion of collections for court fines and costs by the Clerk of Courts, which includes County Court, Juvenile Court and the Municipal Courts. Total Fines and Forfeitures were \$1.25 million or 94.9% of the estimate of \$1.3 million. This amount was \$34,021 or 2.7% less than 2008 actuals of \$1.3 million.

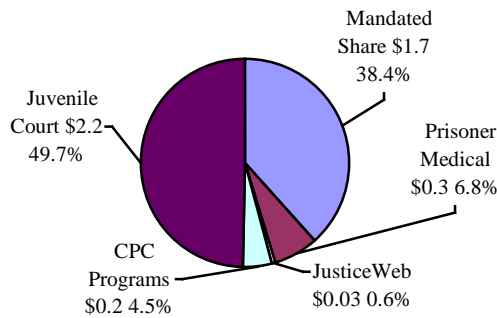
**2009 Fines & Forfeitures
Total \$1.25 Million**



Human Services Levy

The County General Fund receives annual allocations from the Human Services Levy for applicable social services programs. They include funding for Public Assistance Mandated Share, Prisoner Medical, JusticeWeb, Juvenile Court and Common Pleas Court Programs (funded for three years only). The allocations are reflected in the following chart. Total revenues were \$4.4 million or 100.6% of the current revenue estimate of \$4.3 million. Collections are \$0.3 million or 5.9% over 2008's \$4.1 million. This is mainly due to the Common Pleas Court temporary levy allocations of \$0.2 million. With the exception of levy funding to Common Pleas Court, all other levy allocations are ongoing in nature.

**2009 Human Services Levy Actual Revenues
\$4.4 Million**



Miscellaneous

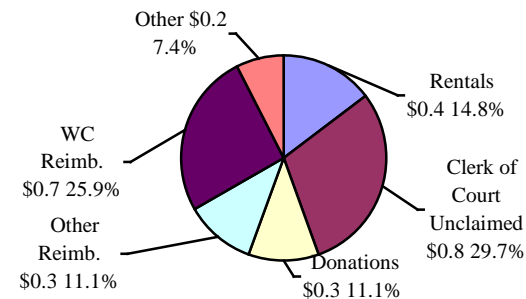
The major components of the Miscellaneous category are Facility and Office Rentals, Unclaimed Monies, Special Donations & Contributions, Reimbursements, Workers' Compensation Reimbursements and Other Miscellaneous categories. The revenues for 2009 totaled \$2.7 million or 207.6% of the estimate of \$1.3 million. Actuals receipts were above 2008 collections of \$1.4 million by \$1.3 million or 97.1%. Two main reasons for the overages were the Clerk of Court's one-time initiative to collect on past due accounts which netted an additional \$0.8 million and a transfer from the Workers' Compensation Loss Fund for a General Fund reimbursement in the amount of \$0.7 million. Both items are one-time in nature.

As shown in the pie chart below, Special Donations represents over \$0.3 million or 11.1% of the total Miscellaneous category. Special Donations and

Contributions come from local hospitals for reimbursement of out-posted hospital workers, who are county Job and Family Services staff members.

Facility Rentals of nearly \$0.4 million represents 14.8% of the Miscellaneous category. The primary source of Facility Rental revenue of \$250,000 was rent from the Volunteers of America as part of the Community Integration Center reimbursement budget for the McMahon Hall building, which is payable annually until 2016.

**2009 Miscellaneous Actual Revenues
Total \$2.7 Million**

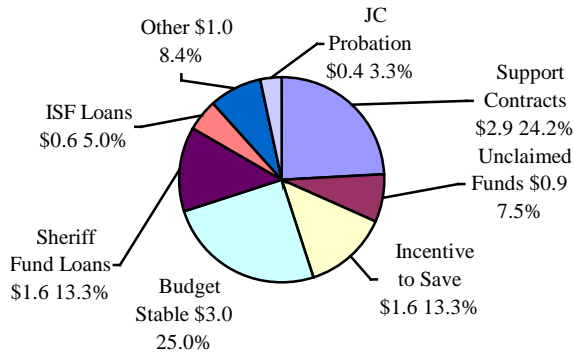


Other Cash Transfers

Other Cash Transfers are reflecting revenue collections of \$12.0 million or 118.4% of the current estimate of \$10.1 million. This is \$5.7 million or 90.7% greater than 2008 receipts of \$6.3 million. The main reasons for this growth are a \$0.4 million increase for Interdepartmental Agreements, mainly Child Support Contracts, a \$3.0 million transfer from the Budget Stabilization Fund (one-time), increase of \$0.3 million from Treasurer Trust Funds, a short term loan repayment for cash flow for the Sheriff's Contract funds (one-time) in an amount of \$1.6 million and repayments of Internal Service Fund loans in the amount of \$0.6 million.

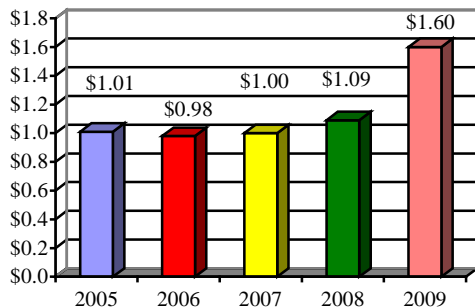
The one-time transfer from the Budget Stabilization Fund was a budget balancing strategy to assist the General Fund in 2009 due to the substantial decline in receipts. The dramatic decline in revenues included Sales Taxes, Property Taxes, Local Government Funds and Investment Income. All of these sources were impacted due to economic events.

**2009 Other Cash Transfers Actual Revenues
Total \$12.0 Million**



Under the Incentive-to-Save Program, General Fund offices (BCC offices excluded) benefit from savings in their prior year's budget at 25.0% of prior year's budget under-spending (adjusted for exclusions if applicable). In addition, unspent Incentive-to-Save funds from the previous year are re-appropriated in the current year. As the chart below shows, the Incentive-to-Save Program continues to remain low due to past General Fund budget reductions as well as no operating increases.

**2005-2009 Incentive-to-Save Actuals
\$1.6 Million**

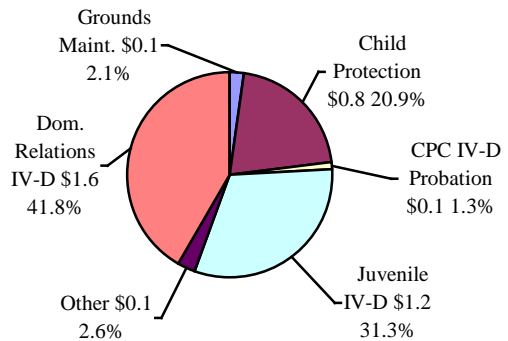


The following pie chart shows Inter-Departmental Agreements, which totaled \$3.9 million. This is an increase of \$0.4 million over 2008 actuals of \$3.5 million. The largest of the agreements is Child Support IV-D contracts with the Job & Family Services Child Support Enforcement Division. Partners in these contracts are the Clerk of Courts, Common Pleas Court, Domestic Relations Court and Juvenile Court. The IV-D contracts total \$2.9 million.

The Child Protection agreement with Job and Family Services Children Services Division pays basically 100.0% of the costs of the Prosecutor's Child Protection Division through the Federal Title IV-E Program.

Other agreements includes a reimbursement from the Probate Court Indigent Guardianship Fund, a reimbursement from Environmental Services for the Treasurer's Office and an agreement for the Prosecutor's Office with the ADAMHS Board.

**2009 Inter-Departmental Agreements
\$3.9 Million**





2009 YEAR END ANALYSIS AND COMMENTARY

General Fund Expenses

During 2009, a mid-year budget reduction of 2.5% was applied to all General Fund operating budgets. This was in response to declining revenues in the General Fund. The following table identifies the department, reduction amount and category that occurred in June 2009.

Office	Amount	Category
Auditor	\$ 78,336	Personnel
Board of County Commissioners	370,774	Personnel, Parks & Recreation
Board of Elections	83,170	Budget Control
Clerk of Courts	107,036	Personnel
Common Pleas Court	265,164	Various
Coroner	89,556	Personnel
County Court	16,858	Personnel
Court of Appeals	3,855	Various
Data Processing Board	84,550	Maintenance
Engineer	11,302	Maintenance
Juvenile Court	532,108	Personnel
Non-Departmental	28,976	Various
Probate Court	44,827	Various
Prosecutor	274,012	Personnel
Public Defender	124,922	Personnel
Recorder	29,406	Various
Records Center & Archives	23,311	Operating
Sheriff	796,932	Personnel
Treasurer	41,313	Personnel
Veterans Services	78,749	Social Services
Total MY Reduction	\$3,085,157	

Personal Services

Total General Fund Personal Services spending for 2009 of \$102.2 million represented 98.8% of the current appropriation budget. It consisted of Salaries of \$74.9 million and Fringe Benefits of \$27.3 million. Personal Services were \$3.9 million or 3.6% lower than 2008 actuals and equated to 66.7% of total 2009 General Fund expenditures. Salaries of \$74.9 million were a \$2.5 million or 3.2% decrease from 2008 and represented 98.8% of the current appropriation budget.

Other items impacting Salary and Fringe Benefit expenses were a 27th or extra pay period during 2009

and the Voluntary Separation Program (VSP). The 27th pay period impacted spending in total by \$2.6 million alone. An “extra” pay period usually occurs every ten to eleven years. The VSP program paid individuals 25% of their base salary of \$50,000 and 5.0% for the differential of amounts over \$50,000 if an employee voluntarily terminated county employment by December 31, 2009. The total cost impact of this program in 2009 was \$0.6 million. This reduced General Fund staffing levels by 91 as listed in the table below.

Office	Count
Auditor	4
Clerk of Commission	1
Clerk of Courts	2
Common Pleas Court	10
Community/Economic Development	1
Domestic Relations Court	3
Juvenile Court	42
Probate Court	3
Prosecutor	10
Public Defender	2
Public Works	8
Recorder	2
Records Center & Archives	1
Treasurer	2
Total General Fund VSP Participants	91

Various salary object levels of expenses are budgeted, including regular, part-time, seasonal and special salaries. Other types of budgeted pay include overtime, shift differential, employee termination pay-outs, lump sum and longevity pay. In comparison from 2008 to 2009, regular salaries decreased 2.8% or \$1.8 million. The total number of positions budgeted in the General Fund for 2009 decreased to 1,667 from 1,805 in 2008, due to budgetary reductions and reconciliation of budgeted positions.

Overtime decreased by 56.5% or \$0.9 million in 2009. This net decrease is essentially made up of reductions for the Board of Elections, Juvenile Court, Public Works and the Sheriff’s Office.

Seasonal salaries were down \$0.3 million or 56.1% primarily due to Board of Elections and Public Works reduction of costs. This is the first year reflecting the discontinuation of recreation programs for Parks and Recreation. Various object levels of expense codes capture salary costs in the General Fund; however, only selected offices choose to utilize

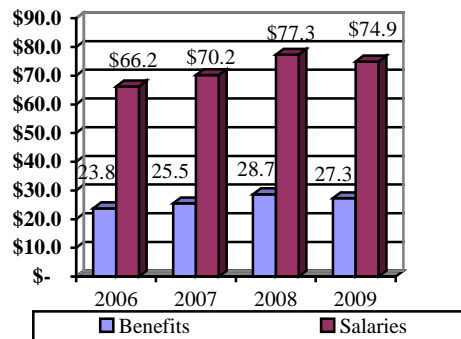
vacation, holiday and sick leave pay on the county payroll system. These include all County Commission departments, Engineer, Common Pleas and Juvenile Courts, and the Sheriff.

Fringe Benefit costs for the General Fund in 2009 were \$27.3 million, \$1.4 million or 4.9% lower than 2008 and were 98.7% of the current budget. Budgeted areas under fringe benefits include workers' and unemployment compensation; life and health insurance costs; Ohio Public Employees Retirement System (OPERS) contributions; FICA; and administration of health insurance and employee assistance programs. The largest actual cost category in 2009 was health insurance at \$13.4 million or 49.0% of total fringe benefit costs, followed by regular OPERS contributions of \$10.6 million or 38.9% of the total.

The \$13.4 million total for health insurance was down from the actual 2008 total of \$14.4 million, a decrease of \$1.0 million or 7.2%. The rate changes for health insurance premiums for the county occur on July 1st of each year. OPERS 2009 regular contributions of \$10.6 million were down \$0.4 million from \$11.0 million in 2008, a 3.7% decrease. The employer share of OPERS costs is 14.0% of actual salaries expended.

The chart below depicts the generally increasing percentages that Fringe Benefits were of Salaries from 2006 to 2009. The increase from 2006 to 2007 of only 0.3 percentage points is due to a spike in OPERS Retirement Incentives in 2006 related to Early Retirement Incentive Plans. The percentage of Fringe Benefits costs related to actual Salaries are: 2006 - 36.0%; 2007 - 36.3%; 2008 - 37.1%; and 2009 - 36.4%.

2006 - 2009 Personal Services Fringe Benefit and Salary Costs

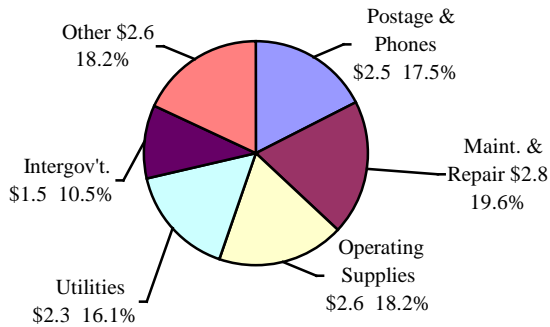


Operating Expenses

This category includes a variety of expenses for General Fund departments such as Capital Outlays, Communications, Intergovernmental, Maintenance and Repair, Miscellaneous, Operating Supplies, Rentals, Taxes and Assessments, Travel and Training and Utilities. The 2009 current appropriation for the Operating Expenses category was \$16.7 million with actual expenses of \$14.3 million or 85.9% of budget. Operating Expenses decreased by \$1.8 million or 10.9% from 2008 actual spending and made up 9.3% of all 2009 General Fund costs.

The following chart shows that the largest line item within Operating Expenses was Maintenance and Repairs at \$2.8 million or 94.7% of the current budget of \$3.0 million. Included in Maintenance & Repair Services are the costs for regular and emergency maintenance and repairs to county facilities and equipment. Maintenance agreements also include operating equipment, elevators, data processing equipment, service depot charges and other annual contracts.

**2009 Actual Operating Expenses
\$14.3 Million**



The second largest line item within Operating Supplies in 2009 was Operating Supplies at \$2.6 million or 91.9% of the current budget which was \$2.8 million.

Communications (Postage and Phones) were \$2.5 million or 94.5% of the current budget of \$2.6 million. The major line items within Communications are county communications, mailroom fees, telephone charges, postage and advertising. The majority of these expenditures are generally related to mailroom services and monthly telephone and long distance charges for General Fund departments.

Utility expenses are appropriated for electricity, gas, water, sewer, waste disposal, landfill and other miscellaneous utility costs. Most General Fund utility billings are managed by Public Works and tracked by each separate building operation. The Utilities expenses of \$2.3 million were 80.2% of the \$2.8 million current appropriation.

The Intergovernmental category within Operating Expenses amounted to \$1.5 million or 100.0% of the current budget. Included in this line item are costs of the municipal courts within the county, Soil and Water Conservation subsidy, Agricultural Society and the Local Government Fund distribution to Public Health-Dayton & Montgomery County.

The Other category includes Capital Outlays, Incentive to Save, Miscellaneous, Rentals, Taxes and Assessments, and Travel and Training. This group totals \$2.6 million and is 18.2% of the Operating Expense grouping.

Professional Services

Professional Services include appropriations for Assigned Counsel, Inmate Food Contracts, Medical Services, Other Judicial Service Fees, Other Professional Services and Property and Casualty Insurance costs. Actual 2009 spending in this category was \$12.2 million or 97.8% of the \$12.4 million current budget and was 8.0% of General Fund spending. The Professional Services category was \$0.8 million or 6.4% below 2008 actuals of \$13.0 million.

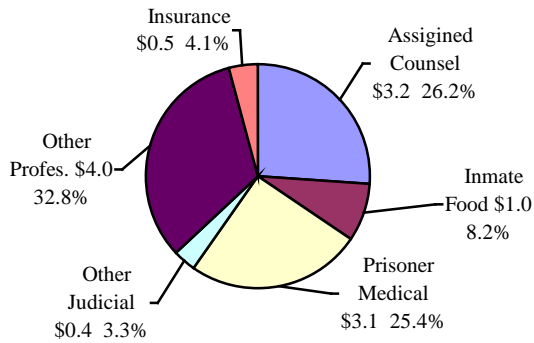
Assigned Counsel costs totaled \$3.2 million with virtually 100.0% of the budget expended for 2009. This category is 3.9% above the 2008 expenses of \$3.0 million. Assigned Counsel covers the attorney fees for indigent defendants within the court system. Budgets are funded for Common Pleas Court – General Division, County Courts, Court of Appeals, Juvenile Court and Municipal Courts. The county currently receives revenue reimbursements in the amount of 35.0% of costs from the Ohio Public Defenders Commission. The Assigned Counsel is budgeted under Non-Departmental.

Inmate Food Contracts for Juvenile Court and the Sheriff's Office for 2009 were \$1.0 or 83.0% of the current budget of \$1.2 million. In comparison to 2008, expenses are down \$0.1 million or 6.5%. For the Sheriff's Prisoner Medical Services contract, \$3.1 or 101.5% was expended during 2009 and this was the same expense level as 2008.

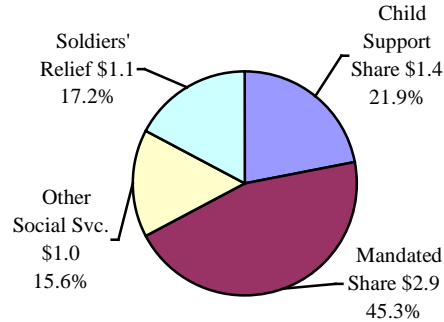
Other Judicial Fees include costs of the court system including Costs of Visiting Judges, Grand and Petit Juror Fees, Other Judicial Service Fees and Witness Fees. Total 2009 Expenses are \$0.4 million or 99.3% of the budget amount. This is a reduction of \$0.03 million or 7.8% below 2008 actuals.

The line item with the highest 2008 expense within Professional Services was Other Professional Services at \$4.0 million per the following chart. This was 98.2% of the current budget amount of \$4.0 million. Contractual Professional Services decreased by \$0.7 million or 15.5% from 2008, the largest line item dollar decrease within Other Professional Services. Making up this category are costs such as Consultant Services, External Printing Service, Legal Services, Prisoner Board & Care, Security Services, Tuition Reimbursement and various miscellaneous professional categories.

**2009 Actual Professional Services
\$12.2 Million**



**2009 Social Services Expenses
\$6.4 Million**



Social Services

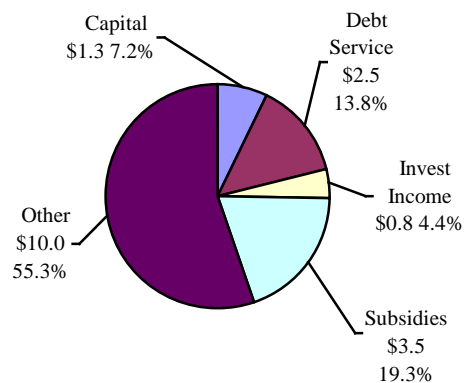
This spending area supports children, families, veterans and other eligible county constituents. Items appropriated include Child Support Obligation, Mandated Share Obligation, Other Social Services (mainly Group Homes under Juvenile Court) and Soldiers' Relief Allowance. Soldiers' Relief Allowance and emergency assistance is managed through the Veteran Services Commission. Total Social Services expense for 2009 was \$6.4 million, which was 87.4% of the current budget of \$7.3 million, representing 4.2% of total General Fund spending. In reference to 2008, expenses were up 12.2% or \$0.7 million above the \$5.7 million in the prior year.

Under Soldiers; Relief Allowance, \$1.1 million or 54.4% of the \$2.0 million budget was expended. This line item compared to 2008 reflects a decline of \$0.4 million or 27.8%. The pie chart below reflects 2009 Social Services expenses.

Operating Transfers

This expenditure category encompasses Capital Interfund Transfers, Debt Service Transfers, Investment Income Transfers, Operating Subsidies and Other Cash Transfers. Operating Transfers for 2009 were \$18.1 million or 99.6% of the current budget of \$18.1 million, representing 11.8% of total General Fund 2009 actual costs. This was an increase in actual spending from 2008 of \$0.5 million or 3.3%.

**2009 Actual Operating Transfers
\$18.1 Million**



Capital Fund Transfers were \$1.3 million or 99.6% of the current budget. This amount was \$0.6 million or 73.7% greater than the 2008 expenses of \$0.7 million. Capital Transfers were made by the Court of Appeals, Non-Departmental, Public Works and the Sheriff's Office during 2009.



2009 YEAR END ANALYSIS AND COMMENTARY

Debt Service Transfers budget represents the General Fund’s share of debt service costs, both principal and interest, related to bond issues for various county building improvements. Actual spending for 2009 was \$1.1 million for debt service principal and \$1.4 million for debt service interest. Total debt service was \$2.5 million or 100.0% of the current budget.

Next, Investment Income Transfers were \$0.8 million or 92.1% of the \$0.9 million revenue estimate. In comparison to 2008, the amount is down \$0.2 million or 19.5% due to the decline in interest rates. This transfer is made solely to the Solid Waste Enterprise Fund on an annual basis.

Operating Subsidy Transfers amounted to \$3.5 million or 100.0% of the current budget. This was down by \$0.9 million or 19.9%. Remaining Operating Subsidy Transfers help support county operations and programs including the 800 MHz Radio system, Animal Control, Data Integration and Analysis, Emergency Operations Center, Regional Crime Lab and Regional Dispatch.

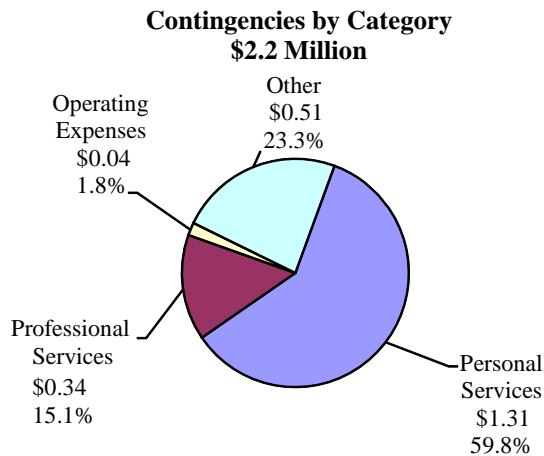
Other Cash Transfers totaled \$10.0 million or 99.9% of budget and is 11.6% or \$1.0 million greater than 2008 expenses of \$9.0 million. The chart below reflects the detailed listing of expenses in this category. (In Millions).

Description	Amount
Budget Stabilization Transfer	\$1.6
Contract Funds Advance	0.1
DayMont Courts Transfer *	1.0
Depreciation Fund Transfer *	0.5
Incentive to Save Transfer	1.5
Internal Service Fund Loans	0.3
Miscellaneous Office Transfers	0.3
Recorder Set-Aside Transfer *	0.3
Regional Crime Lab Indirect Costs *	0.4
Regional Dispatch Transfer *	1.5
Regional Economic Initiatives	1.4
Reibold Building Transfer *	0.8
Telecommunications Tax Transfer *	0.3
Total Other Cash Transfers	\$10.0

The * denotes budgeted operating transfers to other county funds and subfunds.

General Fund Contingencies

General Fund Contingencies are budgeted to meet unexpected costs, which may arise during the fiscal year. Contingencies in the General Fund may not exceed 3.0% of annual appropriations in any year, per Sections 5705.29 and 5705.40 of the Ohio Revised Code. The 2009 total of \$2.2 million is listed by category in the following chart.



The spending can also be grouped by department as represented by the table in the next column.

Department	Type	Total
Administrative Services	Printing Services Long/Short Term Loans*	275,000
	Stockroom Short Term Loan*	25,000
Administrative Services Total		\$ 300,000
Auditor	Termination Settlement	46,940
	Voluntary Separation Plan (VSP)	20,821
Auditor Total		\$ 67,761
Clerk of Courts	Bond Forfeiture	20,832
	Mailroom Costs	82,278
	Termination Settlement	7,689
	Voluntary Separation Plan (VSP)	18,797
Clerk of Courts Total		\$ 129,595
Common Pleas Court	Electronic Home Detention Program	24,000
	Extradition Services	5,000
	Jury Parking	1,500
	Termination Settlement	178,022
	Voluntary Separation Plan (VSP)	132,967
	Witness Fees	17,762
Common Pleas Court Total		\$ 359,251
Domestic Relations Court	Voluntary Separation Plan (VSP)	10,888
Domestic Relations Court Total		\$ 10,888
Juvenile Court	Probation Department Security	55,212
	Termination Settlement	151,136
	Voluntary Separation Plan (VSP)	249,092
Juvenile Court Total		\$ 455,440
Municipal Courts	Assigned Counsel	34,700
	Court Expenditures	30,533
	Witness Fees	5,616
Municipal Courts Total		\$ 70,849
Non-Departmental	Board & Care of Prisoners Telecommunications	263
	Electronic Home Detention Program	162,617
	Other Fringes	60,292
Non-Departmental Total		\$ 223,172
Probate Court	Voluntary Separation Plan (VSP)	11,544
Probate Court Total		\$ 11,544
Prosecutor	Termination Settlement	26,876
	Voluntary Separation Plan (VSP)	24,605
Prosecutor Total		\$ 51,481
Public Defender	Voluntary Separation Plan (VSP)	12,730
Public Defender Total		\$ 12,730
Public Works	Administration Building Security Improvements	102,000
	Voluntary Separation Plan (VSP)	24,604
Public Works Total		\$ 126,604
Recorder	Termination Settlement	1,061
	Voluntary Separation Plan (VSP)	10,788
Recorder Total		\$ 11,849
Records Center & Archive	Early Retirement Incentive Plan	64,339
	Termination Settlement	34,017
	Voluntary Separation Plan (VSP)	2,799
Records Center & Archives Total		\$ 101,154
Regional Crime Lab	Indirect Cost	24,693
Regional Crime Lab Total		\$ 24,693
Sheriff	Contract Funds Cash Flow*	81,000
	Termination Settlement	143,906
Sheriff Total		\$ 224,906
Treasurer	Voluntary Separation Plan (VSP)	4,851
Treasurer Total		\$ 4,851
Grand Total		\$ 2,186,768

*Pursuant to Ohio Revised Code 5705.36



General Fund Expense & Encumbrance Summary by Department

2009 through December

Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Administrative Services	1,762,735	1,750,341	1,800,039	1,637,146	91.0%	(125,589)	-7.1%
Auditor	3,253,736	3,224,704	3,404,997	3,264,235	95.9%	10,499	0.3%
Board of County Commissioners	769,828	791,032	807,174	799,425	99.0%	29,596	3.8%
Board of Elections	4,842,042	3,402,806	3,387,836	3,166,275	93.5%	(1,675,767)	-34.6%
Clerk of Commission	215,198	218,617	237,299	221,323	93.3%	6,125	2.8%
Clerk of Courts	4,858,840	4,355,313	4,519,631	4,491,349	99.4%	(367,492)	-7.6%
Common Pleas Court - General	13,161,592	12,488,266	13,027,690	13,027,281	100.0%	(134,311)	-1.0%
Community/Economic Development	852,247	796,286	823,282	787,569	95.7%	(64,678)	-7.6%
Coroner	3,844,170	3,724,755	3,428,065	3,387,065	98.8%	(457,106)	-11.9%
County Administrator	234,267	241,473	246,281	238,117	96.7%	3,850	1.6%
County Court	889,484	863,306	850,070	814,421	95.8%	(75,064)	-8.4%
Court of Appeals	138,262	154,187	159,086	150,732	94.7%	12,470	9.0%
Data Processing Board	3,516,867	3,450,215	3,451,849	3,207,176	92.9%	(309,690)	-8.8%
Domestic Relations Court	3,724,998	3,586,414	3,693,918	3,692,566	100.0%	(32,432)	-0.9%
Engineer	402,189	457,393	464,325	394,733	85.0%	(7,457)	-1.9%
Juvenile Court	21,455,951	21,312,308	21,508,731	20,769,131	96.6%	(686,820)	-3.2%
Municipal Courts	1,199,904	1,210,689	1,281,538	1,267,669	98.9%	67,765	5.6%
Non-Departmental	24,168,364	27,241,312	25,729,717	25,519,067	99.2%	1,350,703	5.6%
Office of Management & Budget	773,899	903,184	950,335	786,107	82.7%	12,208	1.6%
Probate Court	1,820,358	1,807,062	1,827,309	1,816,304	99.4%	(4,054)	-0.2%
Prosecutor	11,576,536	11,138,255	11,222,263	11,206,292	99.9%	(370,244)	-3.2%
Public Defender	5,119,833	4,996,892	5,028,794	4,944,519	98.3%	(175,314)	-3.4%
Public Works	10,302,292	10,391,246	10,426,990	9,278,421	89.0%	(1,023,872)	-9.9%
Recorder	1,307,187	1,247,533	1,274,414	1,262,289	99.0%	(44,899)	-3.4%
Records Center & Archives	991,354	932,448	1,034,186	1,015,239	98.2%	23,884	2.4%
Sheriff	32,993,938	32,246,772	32,247,587	32,146,000	99.7%	(847,938)	-2.6%
Treasurer	1,586,106	1,725,811	1,879,891	1,557,466	82.8%	(28,640)	-1.8%
Veteran Services Commission	2,548,702	3,257,815	3,218,885	2,214,829	68.8%	(333,873)	-13.1%
TOTAL	158,310,880	157,916,435	157,932,179	153,062,743	96.9 %	(5,248,137)	(3.3)%

Other General Fund Summaries

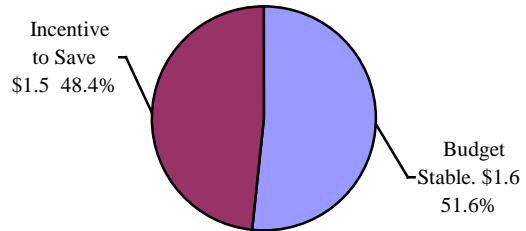
Outside the annual General Fund Operating Budget for elected officials, agencies, commissions and departments, there are three subfunds that account for other costs. The usage and descriptions for the funds are as follows.

The first is the Budget Stabilization Fund. Counties, pursuant to Ohio Revised Code, can create a fund for the cyclical rise and fall of financial resources. In 2005, the County created the budget stabilization fund to guard against cyclical changes in General Fund revenues and expenses according to state law. The accumulation of dollars within the Budget Stabilization Fund cannot exceed 5.0% of the revenue credited to the General Fund Operating budget for the preceding fiscal year.

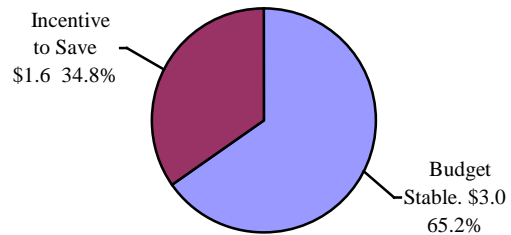
Next, the Incentive to Save fund was created to account for dollars for annual General Fund elected official, agency and departmental appropriation savings from the General Fund Operating Budget. In essence, offices can utilize savings within their annual appropriations in subsequent fiscal years. The savings calculation equates to 25.0% of the “free appropriation balance” at the end of the calendar year with certain exceptions based on non-discretionary line item savings. At the end of a calendar year, an estimate of Incentive to Save is calculated and funds are transferred from the General Fund Operating Budget to the Incentive to Save fund. In February of each year, the final calculation is made for year-end savings and funds are budgeted for the savings from all prior years into the General Fund Operating budgets for each office. At this time, a cash transfer is made to support the annual Incentive to Save appropriations for each benefiting office.

The Regional Initiatives fund was created to account for financial resources for regional and community initiatives within Montgomery County that support the mission of stimulating the local economy.

**Actual Revenues by Subfund
\$ 3.1 Million**



**Actual Expenses by Subfund
\$ 4.6 Million**



During 2009, a total of \$3.0 million was transferred to the General Fund Operating Budget from the Budget Stabilization Fund to equalize the financial stability of the General Fund Operating Budget due to an unprecedented decline in General Fund operating revenues.



Other General Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
General Fund							
Non-Departmental							
General Fund Budget Stabilization	592,000	-	1,595,774	1,595,774	100.0 %	1,003,774	169.6 %
General Fund Incentive-to-Save Program	1,550,000	-	-	1,500,000	-	(50,000)	(3.2)%
General Fund Regional Initiatives	951,612	-	-	-	-	(951,612)	(100.0)%
Total Non-Departmental	3,093,612	-	1,595,774	3,095,774	194.0 %	2,162	0.1 %
Total General Fund	3,093,612	-	1,595,774	3,095,774	194.0 %	2,162	0.1 %
TOTAL REVENUE	3,093,612	-	1,595,774	3,095,774	194.0 %	2,162	0.1 %



Other General Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
General Fund							
Non-Departmental							
General Fund Budget Stabilization	-	2,052,108	4,966,505	2,966,505	59.7 %	2,966,505	- %
General Fund Incentive-to-Save Program	1,090,148	-	1,589,852	1,589,852	100.0 %	499,704	45.8 %
General Fund Regional Initiatives	951,612	-	-	-	- %	(951,612)	(100.0)%
Total Non-Departmental	2,041,760	2,052,108	6,556,357	4,556,357	69.5 %	2,514,597	123.2 %
Total General Fund	2,041,760	2,052,108	6,556,357	4,556,357	69.5 %	2,514,597	123.2 %
TOTAL EXPENSE/ENCUM.	2,041,760	2,052,108	6,556,357	4,556,357	69.5 %	2,514,597	123.2 %



Office of Management & Budget

Other Funds Summaries



OTHER FUND TYPE DESCRIPTIONS

Below are descriptions of the fund types used to account for the operations of the county.

Agency Funds – A fund used to report resources held in a purely custodial capacity where assets equal liabilities. The budgets under this category include Family & Children First Council and Soil & Water Conservation. The 2009 current revenue budget for Agency Funds was \$1.2 million with actual receipts of \$1.1 million or 94.7% of the current estimate. Expenses incurred against the \$1.3 million current budget were \$0.9 million or 73.5% of the current budget.

Debt Service Funds – A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The Auditor’s Office is the custodian for Debt Service Funds, and this category includes general obligation bond funds as well as water, sewer, road and ditch special assessment funds. The current revenue estimate for Debt Service Funds was \$5.5 million with \$5.5 million in collections. Expenses were budgeted at \$5.5 million and \$5.5 million was expended.

Enterprise Funds – A fund established to account for operations that are run similar to private business enterprises, in which the costs of providing the goods or services are recovered primarily through user charges. Enterprise Funds include Parking Facilities, Solid Waste Management, Stillwater Center and Water Services. The total current revenue estimate for Enterprise Funds was \$135.2 million. The funds realized \$134.4 million in actual receipts, which was 99.4% of the current estimate. On the expenditure side, the current budget is \$149.3 million and actual expenses recorded was \$130.2 million or 87.2% expended.

Internal Service Funds – A fund used to account for the financing of goods or services of one agency of a government to other agencies of the government, or to other governments, on a cost reimbursement basis. The county Internal Service Funds encompass Health Insurance/Administration, Other Data Processing Services, Mailroom, Printing Services, Risk Management, Service Depot, Stockroom and Telecommunications. The current revenue budget was \$63.7 million and actual receipts were 98.3% of the current estimate at \$62.6 million. Expenses incurred were \$66.8 million of a \$69.0 million current

appropriation. Expenses were 96.8% of the current budget.

Special Revenue Funds – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or capital projects) that are legally restricted for specific purposes and require separate accounting. Special revenue funds encompass the following county agencies:

- Administrative Services
- Auditor
- Clerk of Courts
- Common Pleas Court
- Community/Economic Development
- Coroner
- County Courts
- Domestic Relations Court
- Engineer
- Family & Children First Council
- Job and Family Services
- Job Center
- Juvenile Court
- Miami Valley Regional Crime Lab
- Montgomery County Board of DDS
- Multi-Service Centers
- Non-Departmental
- Office of Management and Budget
- Probate Court
- Prosecutor
- Public Works
- Recorder
- Sheriff
- Soil & Water Conservation
- Stillwater Center
- Treasurer
- Water Services

The current revenue estimate for Special Revenue Funds was \$485.2 million with \$471.0 million collected or 97.1% of the budgeted estimate. The expenditure side reveals \$501.2 budgeted and actual expenses were \$472.1 million. This equates to 93.0% expended of the current budget.

Reported Funds - In this section, we have reported those funds and subfunds that have an annual operating budget greater than \$10.0 million.



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<u>Agency Funds</u>							
<u>Family/Children First Council</u>							
FCFC PRC-TANF Services Fund	-	-	-	-	- %	-	- %
Family and Children First Council	750,777	750,681	750,681	742,823	99.0 %	(7,955)	(1.1)%
Total Family/Children First Council	750,777	750,681	750,681	742,823	99.0 %	(7,955)	(1.1)%
<u>Soil & Water Conservation</u>							
Soil & Water Conservation	606,955	458,175	458,175	402,074	87.8 %	(204,881)	(33.8)%
Total Soil & Water Conservation	606,955	458,175	458,175	402,074	87.8 %	(204,881)	(33.8)%
Total Agency Funds	1,357,732	1,208,856	1,208,856	1,144,896	94.7 %	(212,836)	(15.7)%
<u>Capital Projects Funds</u>							
<u>Sheriff</u>							
Justice Computerization Project	-	-	8,047	-	- %	-	- %
Total Sheriff	-	-	8,047	-	- %	-	- %
Total Capital Projects Funds	-	-	8,047	-	- %	-	- %
<u>Debt Service Funds</u>							
<u>Auditor</u>							
GO-99 Children Services Building Debt	1,308,476	1,302,726	1,302,726	1,302,726	100.0 %	(5,750)	(0.4)%
GO-05 Juvenile Detention Center Debt	993,000	978,000	978,000	978,000	100.0 %	(15,000)	(1.5)%
GO-08 Regional Dispatch Center Debt	-	531,061	531,061	531,061	100.0 %	531,061	- %
GO REF-05 Reibold Building Renovation	231,880	231,924	231,924	231,923	100.0 %	43	- %
GO-00 Reibold Building Renovation	652,320	661,070	661,070	661,070	100.0 %	8,750	1.3 %
Bonds							
Inactive Debt Service Accounts	-	-	-	-	- %	-	- %
SA-02 Shafer-Karr Group Ditch Assessment	5,358	5,375	5,375	5,375	100.0 %	17	0.3 %
SA-07 Waitman Nrth Grp Drain Ditch Assmt	3,833	2,031	2,031	1,718	84.6 %	(2,115)	(55.2)%
SA-07 Wolf Creek North Ditch Assmt	4,442	4,073	4,073	3,992	98.0 %	(449)	(10.1)%
SA-08 Hardin Road Ditch Assmt	-	2,066	2,066	2,066	100.0 %	2,066	- %
SA-08 Manning Road Ditch Assmt	-	2,554	2,554	2,554	100.0 %	2,554	- %
SA-96 Mohler Ditch Assessment	-	-	-	-	- %	-	- %
SA-99 Pleasant Plain Ditch Assessment	5,631	-	-	296	- %	(5,335)	(94.7)%
GO REF-05 Various Purp. Facility Bonds	1,509,540	1,509,817	1,509,817	1,509,816	100.0 %	276	- %
SA-01 Alex Bell Water Main Assessment	2,207	2,208	2,207	2,207	100.0 %	-	- %
SA-01 Groby's Sanitary Sewer Assessment	7,972	4,350	4,350	4,432	101.9 %	(3,540)	(44.4)%
SA-01 Mad River Sanitary Sewer Assess	20,499	20,501	20,500	20,500	100.0 %	-	- %
SA-01 Tucson Sanitary Sewer Assessment	1,388	1,389	1,389	2,458	177.0 %	1,070	77.1 %
SA-02 Blackbird Lane Trunk Sewer Assess	86,738	83,688	83,688	86,526	103.4 %	(213)	(0.2)%
SA-05 Centerville Forest Sewer Assesmnt	23,821	23,612	23,612	23,760	100.6 %	(61)	(0.3)%
SA-05 Homestretch Rd Wtr Main Assessment	3,154	3,155	3,155	3,756	119.0 %	601	19.1 %
SA-06 Wald Waldrum Brantly Wtr Mn Assmnt	12,052	12,162	12,162	19,085	156.9 %	7,033	58.4 %



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
SA-88 Hunt Drive Water Assessment	3,203	1,100	-	-	- %	(3,203)	(100.0)%
SA-89 Groby's Water Line Assessment	3,759	2,356	2,356	1,428	60.6 %	(2,330)	(62.0)%
SA-89 Ontario Sewer Line Assessment	6,106	10,939	10,738	10,738	100.0 %	4,631	75.8 %
SA-91 Centerville Terrace Sewer Assess	8,457	6,371	6,371	8,791	138.0 %	334	3.9 %
SA-91 Social Row Water Assessment	1,945	2,481	2,481	3,299	133.0 %	1,354	69.6 %
SA-92 Byers Road Water Main Assessment	29,499	30,885	30,885	28,285	91.6 %	(1,214)	(4.1)%
SA-92 Sheehan Water Main Assessment	789	884	883	883	100.0 %	94	11.9 %
SA-92 Yankee/Spring Valley Water Assess	26,079	26,615	26,614	26,614	100.0 %	535	2.1 %
SA-94 Wilmington Pike Sewer Assessment	5,675	6,973	6,973	4,667	66.9 %	(1,008)	(17.8)%
SA-96 Wolf Creek Water Main Assessment	2,239	3,233	3,233	4,970	153.7 %	2,731	122.0 %
SA-99 Post Town Water Main Assessment	14,870	16,874	16,874	17,168	101.7 %	2,297	15.4 %
Total Auditor	4,974,933	5,490,473	5,489,167	5,500,162	100.2 %	525,230	10.6 %
Total Debt Service Funds	4,974,933	5,490,473	5,489,167	5,500,162	100.2 %	525,230	10.6 %
<u>Enterprise Funds</u>							
<u>Administrative Services</u>							
Parking Facilities	1,689,232	1,740,246	1,740,246	1,833,170	105.3 %	143,938	8.5 %
Total Administrative Services	1,689,232	1,740,246	1,740,246	1,833,170	105.3 %	143,938	8.5 %
<u>Auditor</u>							
GO REF-05 Parking Facility Bonds	280,655	280,706	280,706	280,706	100.0 %	51	- %
GO-00 Parking Facility Bonds	323,533	330,533	330,533	330,533	100.0 %	7,000	2.2 %
REV REF-95 Solid Waste Refunding Bonds	2,820,615	2,855,444	2,855,444	2,591,162	90.7 %	(229,453)	(8.1)%
REV-96 Solid Waste Revenue Bonds	3,504,153	3,631,725	3,631,725	3,038,217	83.7 %	(465,937)	(13.3)%
GO-00 Stillwater Center Facility Bonds	782,538	782,789	782,789	782,787	100.0 %	249	- %
GO REF-05 Big Three Trunk Sewer Bonds	490,691	494,479	494,479	494,479	100.0 %	3,788	0.8 %
GO REF-05 Clyo/Spring Valley Swr Proj	97,350	98,850	98,850	98,850	100.0 %	1,500	1.5 %
GO REF-05 Sewer Improvement Bonds	640,328	640,446	640,446	640,446	100.0 %	118	- %
GO REF-05 Wtr Pollution Cont. MP Bonds	998,959	1,006,672	1,006,672	1,006,672	100.0 %	7,712	0.8 %
GO-92 Chautauqua Sewer District	32,695	31,271	31,271	31,270	100.0 %	(1,425)	(4.4)%
GO-99 SR49 I-70 Sewer Improvement	203,048	197,549	197,548	197,548	100.0 %	(5,500)	(2.7)%
REV-08 Caylor Rd Sewer Bonds	60,478	76,592	76,592	97,888	127.8 %	37,410	61.9 %
REV-93 Sewer Refunding Bonds	1,958,184	2,019,360	2,019,360	2,019,360	100.0 %	61,176	3.1 %
GO REF-2005 North High Water Main Bonds	62,398	62,410	62,410	62,410	100.0 %	12	- %
GO REF-93 North High Water Main Bonds	-	-	-	-	- %	-	- %
GO-92 County-Byers Road Water Main	-	13,237	13,237	-	- %	-	- %
GO-92 County-Yankee/Spring Water Main	52,949	54,035	54,034	54,034	100.0 %	1,085	2.0 %
GO-99 SR49 I-70 Water Improvement	145,940	136,941	136,940	136,940	100.0 %	(9,000)	(6.2)%
REV REF-02 Water Refunding Bonds	2,438,127	4,270,113	4,270,113	4,209,122	98.6 %	1,770,994	72.6 %
REV REF-93 Water Refunding Bonds	1,741,296	-	-	-	- %	(1,741,296)	(100.0)%



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Total Auditor	16,633,936	16,983,152	16,983,148	16,072,422	94.6 %	(561,514)	(3.4)%
<u>Environmental Services</u>							
Chautauqua Sewer Improvement Area	-	31,270	31,270	53,919	172.4 %	53,919	- %
Greater Moraine/Beavercreek Sewer	43,571,092	44,865,000	44,871,000	42,192,399	94.0 %	(1,378,693)	(3.2)%
Greater Moraine/Beavercreek Water	31,833,368	31,956,500	32,156,500	34,930,491	108.6 %	3,097,123	9.7 %
Water Capital Projects	-	-	-	488	- %	488	- %
Total Environmental Services	75,404,460	76,852,770	77,058,770	77,177,296	100.2 %	1,772,836	2.4 %
<u>Public Works</u>							
Solid Waste Management	23,631,152	22,696,407	22,696,407	22,260,718	98.1 %	(1,370,434)	(5.8)%
Total Public Works	23,631,152	22,696,407	22,696,407	22,260,718	98.1 %	(1,370,434)	(5.8)%
<u>Stillwater Center</u>							
Emergency Shelter	100,000	747,534	1,051,654	994,599	94.6 %	894,599	894.6 %
Stillwater Center	15,426,376	15,516,551	15,687,294	16,035,777	102.2 %	609,400	4.0 %
Total Stillwater Center	15,526,376	16,264,085	16,738,948	17,030,376	101.7 %	1,504,000	9.7 %
Total Enterprise Funds	132,885,157	134,536,660	135,217,519	134,373,983	99.4 %	1,488,826	1.1 %
<u>Internal Service Funds</u>							
<u>Administrative Services</u>							
Employee Assistance Program	-	-	-	-	- %	-	- %
Health Insurance Administration	462,981	470,000	470,000	514,593	109.5 %	51,613	11.1 %
Aetna - Self Insurance	23,047,745	48,700,693	48,700,693	48,720,684	100.0 %	25,672,940	111.4 %
Anthem Benefits - Self Insurance	23,743,160	-	-	80,906	- %	(23,662,254)	(99.7)%
Central Benefits - Self Insurance	1,018,345	-	1,217	1,217	100.0 %	(1,017,128)	(99.9)%
Mailroom	2,081,251	2,185,148	2,185,148	2,016,924	92.3 %	(64,327)	(3.1)%
Printing Services	1,417,889	1,627,114	1,764,464	1,600,373	90.7 %	182,484	12.9 %
Property/Casualty Administration	2,320,102	2,169,922	2,554,759	2,319,473	90.8 %	(629)	- %
Service Depot	2,269,450	2,150,229	2,150,229	1,463,095	68.0 %	(806,356)	(35.5)%
Stockroom	4,003,432	3,341,268	3,595,268	3,548,645	98.7 %	(454,787)	(11.4)%
Workers' Compensation Administration	388,314	387,784	387,784	390,306	100.7 %	1,992	0.5 %
Workers' Compensation Risk Management	-	-	-	-	- %	-	- %
Total Administrative Services	60,752,669	61,032,158	61,809,562	60,656,217	98.1 %	(96,452)	(0.2)%
<u>Auditor</u>							
Telecommunications	2,767,536	1,800,000	1,800,000	1,886,370	104.8 %	(881,166)	(31.8)%
Total Auditor	2,767,536	1,800,000	1,800,000	1,886,370	104.8 %	(881,166)	(31.8)%
<u>Data Processing Board</u>							
Other Data Processing Services	54,081	53,560	53,560	56,351	105.2 %	2,270	4.2 %
Total Data Processing Board	54,081	53,560	53,560	56,351	105.2 %	2,270	4.2 %
Total Internal Service Funds	63,574,286	62,885,718	63,663,122	62,598,938	98.3 %	(975,348)	(1.5)%
<u>Special Revenue Fund</u>							
<u>Administrative Services</u>							



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Animal Control Contracts	84,920	105,000	105,000	123,252	117.4 %	38,332	45.1 %
Caring Program-Animal Shelter	37,180	31,600	31,600	57,595	182.3 %	20,416	54.9 %
Criminal Justice Information Sys (CJIS)	447,709	406,733	406,733	411,621	101.2 %	(36,088)	(8.1)%
Dog and Kennel	2,536,841	2,344,415	2,344,415	2,519,694	107.5 %	(17,146)	(0.7)%
Emergency Management Operating	357,755	347,388	347,388	437,031	125.8 %	79,276	22.2 %
Emergency Operations Center	50,000	33,500	33,500	32,860	98.1 %	(17,140)	(34.3)%
Internet Auction Administration	100,490	93,123	140,287	135,711	96.7 %	35,222	35.0 %
Total Administrative Services	3,614,894	3,361,759	3,408,923	3,717,765	109.1 %	102,871	2.8 %
<u>Auditor</u>							
Auditor License Bureau-Deputy Registrar	149,163	150,000	150,000	149,102	99.4 %	(62)	- %
Real Estate Assessment	5,416,192	5,100,000	5,100,000	4,587,599	90.0 %	(828,593)	(15.3)%
Total Auditor	5,565,355	5,250,000	5,250,000	4,736,701	90.2 %	(828,654)	(14.9)%
<u>Clerk of Courts</u>							
Certificate of Title Administration	1,661,928	1,971,799	1,971,799	1,865,560	94.6 %	203,632	12.3 %
Child Support IV-D Legal Contracts	622	-	-	-	- %	(622)	(100.0)%
Common Pleas- Automation Fees	223,598	202,000	202,000	211,327	104.6 %	(12,271)	(5.5)%
Common Pleas-Legal Research Fees	45,138	38,000	38,000	43,079	113.4 %	(2,059)	(4.6)%
County Courts-Automation Fees	173,124	182,500	182,500	156,681	85.9 %	(16,443)	(9.5)%
Domestic Relations-Automation Fees	31,892	32,100	32,100	31,519	98.2 %	(374)	(1.2)%
Domestic Relations-Legal Research Fees	6,980	7,500	7,500	6,862	91.5 %	(118)	(1.7)%
Victims of Domestic Violence	61,769	62,900	62,900	60,549	96.3 %	(1,220)	(2.0)%
Total Clerk of Courts	2,205,050	2,496,799	2,496,799	2,375,576	95.1 %	170,526	7.7 %
<u>Common Pleas Court - General</u>							
Alternative Dispute Resolution	558,991	500,000	500,000	548,063	109.6 %	(10,928)	(2.0)%
Common Pleas - Special Project Fees	489,479	404,000	411,900	585,119	142.1 %	95,639	19.5 %
Common Pleas Court Probation Services	119,262	96,100	96,100	98,123	102.1 %	(21,139)	(17.7)%
Total Common Pleas Court - General	1,167,732	1,000,100	1,008,000	1,231,305	122.2 %	63,572	5.4 %
<u>Community/Economic Development</u>							
Hotel/Motel Tax Administration	-	-	-	-	- %	-	- %
Building Regulations	1,314,457	1,030,251	1,030,161	1,005,872	97.6 %	(308,585)	(23.5)%
Business First	57,208	97,805	97,805	57,599	58.9 %	391	0.7 %
CED-HSL Contract Administration	-	-	-	-	- %	-	- %
Cultural Facilities	787,329	824,767	824,767	627,626	76.1 %	(159,703)	(20.3)%
Economic Development Initiatives	543,081	-	1,061,154	1,345,860	126.8 %	802,779	147.8 %
Hotel/Motel Tax Administration	2,339,568	2,217,300	2,239,162	2,027,285	90.5 %	(312,284)	(13.3)%
Plat and Site Review	3,800	5,100	5,100	1,450	28.4 %	(2,350)	(61.8)%
Telecommunications Tax	329,550	276,100	276,100	276,100	100.0 %	(53,450)	(16.2)%
Total Community/Economic Developm	5,374,993	4,451,323	5,534,249	5,341,793	96.5 %	(33,201)	(0.6)%
<u>Coroner</u>							
Coroner's Special Lab Fee Account	997,162	850,000	864,575	1,141,720	132.1 %	144,558	14.5 %
Total Coroner	997,162	850,000	864,575	1,141,720	132.1 %	144,558	14.5 %
<u>County Court</u>							



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
County Court Operation	126,322	120,000	120,000	170,853	142.4 %	44,531	35.3 %
County Courts - Legal Research Fees	52,408	55,000	55,000	45,534	82.8 %	(6,873)	(13.1)%
County Courts Indigent Drug-Alcohol	11,439	10,000	10,000	16,422	164.2 %	4,983	43.6 %
District Court Probation Services	71,142	90,000	90,000	99,694	110.8 %	28,553	40.1 %
Indigent Drivrs Interlock/Alcohol Monitor	-	-	-	4,586	- %	4,586	- %
Total County Court	261,311	275,000	275,000	337,090	122.6 %	75,780	29.0 %
<u>Domestic Relations Court</u>							
Child Support IV-D Legal Contracts	13,741	-	-	-	- %	(13,741)	(100.0)%
Domestic Relations-Special Project Fees	79,380	88,100	88,100	78,532	89.1 %	(848)	(1.1)%
Total Domestic Relations Court	93,121	88,100	88,100	78,532	89.1 %	(14,589)	(15.7)%
<u>Engineer</u>							
Road Auto and Gas	13,186,816	14,428,250	14,428,250	16,587,777	115.0 %	3,400,961	25.8 %
Ditch Maintenance-Routsong	-	-	-	500	- %	500	- %
Total Engineer	13,186,816	14,428,250	14,428,250	16,588,277	115.0 %	3,401,461	25.8 %
<u>Environmental Services</u>							
Inspection Services	-	-	250	-	- %	-	- %
Total Environmental Services	-	-	250	-	- %	-	- %
<u>Family/Children First Council</u>							
Community Education	40,000	200,000	200,000	200,000	100.0 %	160,000	400.0 %
Human Services Levy A (7.21 Mill)	78,029,140	75,804,895	75,838,203	76,246,003	100.5 %	(1,783,138)	(2.3)%
Human Services Levy B (6.03 Mill)	62,061,110	61,146,360	61,146,360	61,029,718	99.8 %	(1,031,391)	(1.7)%
Indigent Care	5,500,000	7,500,000	7,682,000	7,682,000	100.0 %	2,182,000	39.7 %
Levy Administration	690,322	689,060	689,060	641,686	93.1 %	(48,636)	(7.0)%
Homeless Solutions Administration	1,898,725	2,079,000	2,518,849	2,543,117	101.0 %	644,393	33.9 %
Total Family/Children First Council	148,219,296	147,419,315	148,074,472	148,342,524	100.2 %	123,228	0.1 %
<u>Job Center</u>							
Job Center	2,461,103	2,242,767	2,242,767	2,243,972	100.1 %	(217,131)	(8.8)%
Total Job Center	2,461,103	2,242,767	2,242,767	2,243,972	100.1 %	(217,131)	(8.8)%
<u>Job and Family Services</u>							
Child Support Enforcement Agency	12,594,509	17,203,678	17,203,678	16,026,554	93.2 %	3,432,044	27.3 %
Children Services	43,779,380	53,345,710	53,345,710	53,475,140	100.2 %	9,695,760	22.1 %
Job & Family Services	117,939,126	121,286,447	121,804,019	105,331,802	86.5 %	(12,607,324)	(10.7)%
JFS-Frail & Elderly Services	6,639,656	12,000,000	12,000,000	12,000,000	100.0 %	5,360,344	80.7 %
Workforce Investment Act (WIA)	-	-	-	-	- %	-	- %
Total Job and Family Services	180,952,671	203,835,835	204,353,407	186,833,496	91.4 %	5,880,825	3.2 %
<u>Juvenile Court</u>							
Child Support IV-D Legal Contracts	-	-	-	-	- %	-	- %
Juvenile Court - Automation Fees	24,753	35,000	35,000	32,143	91.8 %	7,390	29.9 %
Juvenile Court - Legal Research Fees	10,034	10,000	10,000	9,616	96.2 %	(418)	(4.2)%
Juvenile Court - Special Project Fee	26,783	30,000	30,000	32,916	109.7 %	6,133	22.9 %
Juvenile Court Indigent Drug-Alcohol	-	-	-	631	- %	631	- %



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Juvenile Court Probation IV-E	1,301,125	1,311,300	1,311,300	1,480,583	112.9 %	179,457	13.8 %
Juvenile Detention Education Program	1,148,819	1,514,988	1,584,988	1,586,575	100.1 %	437,756	38.1 %
Juvenile Human Services Levy Contracts	373,066	533,232	533,232	651,344	122.2 %	278,278	74.6 %
Juvenile Court Indigent Drug-Alcohol	-	-	-	-	- %	-	- %
Total Juvenile Court	2,884,580	3,434,520	3,504,520	3,793,807	108.3 %	909,227	31.5 %
<u>Law Library Resources</u>							
County Law Library Resources Fund	-	-	-	146,331	- %	146,331	- %
Total Law Library Resources	-	-	-	146,331	- %	146,331	- %
<u>Miami Val Regional Crime Lab</u>							
Crime Lab-AFIS Fees	380,841	355,000	391,000	399,327	102.1 %	18,485	4.9 %
Forensic Crime Laboratory	2,545,698	2,455,757	2,568,450	2,651,207	103.2 %	105,509	4.1 %
Total Miami Val Regional Crime Lab	2,926,539	2,810,757	2,959,450	3,050,534	103.1 %	123,995	4.2 %
<u>Montgomery County Board of DDS</u>							
MC Bd of DDS Family Home Services	599,842	484,652	484,652	565,375	116.7 %	(34,467)	(5.7)%
MC Bd of DDS Residential Services	3,311,541	8,418,406	7,246,555	7,260,210	100.2 %	3,948,669	119.2 %
MC Board of Development Disabilities	48,622,195	50,785,888	51,180,929	51,994,004	101.6 %	3,371,809	6.9 %
MC Bd of DDS HSL Contract Fund	256,737	246,000	246,000	246,000	100.0 %	(10,737)	(4.2)%
Total Montgomery County Board of DI	52,790,315	59,934,946	59,158,136	60,065,589	101.5 %	7,275,274	13.8 %
<u>Multi-Service Centers</u>							
Multi-Service Centers	736,322	690,302	695,402	751,156	108.0 %	14,834	2.0 %
Total Multi-Service Centers	736,322	690,302	695,402	751,156	108.0 %	14,834	2.0 %
<u>Non-Departmental</u>							
Budget Stabilization Fund	-	-	-	-	- %	-	- %
Total Non-Departmental	-	-	-	-	- %	-	- %
<u>Office of Management & Budget</u>							
Hospital Bond Fees	25,000	-	59,705	89,705	150.2 %	64,705	258.8 %
Housing Bond Fees	11,500	48,000	48,000	-	- %	(11,500)	(100.0)%
Total Office of Management & Budget	36,500	48,000	107,705	89,705	83.3 %	53,205	145.8 %
<u>Probate Court</u>							
Indigent Guardianship	70,671	74,000	74,000	66,745	90.2 %	(3,926)	(5.6)%
Probate Court Dispute Resolution	25,335	24,000	24,000	23,685	98.7 %	(1,650)	(6.5)%
Probate Court-Automation Fees	175,510	210,000	210,000	167,570	79.8 %	(7,940)	(4.5)%
Probate Court-Legal Research Fees	53,018	60,235	60,235	50,262	83.4 %	(2,756)	(5.2)%
Victims of Domestic Violence	54,162	56,000	56,000	54,043	96.5 %	(119)	(0.2)%
Total Probate Court	378,696	424,235	424,235	362,305	85.4 %	(16,391)	(4.3)%
<u>Prosecutor</u>							
County Prosecutor Victim-Witness Account	737	-	-	295	- %	(442)	(59.9)%
DETAC-Prosecutor	678,429	800,000	800,000	818,054	102.3 %	139,625	20.6 %
M. Heck-Montg. Co. Pros.-Seminar Acct	2,700	2,500	2,500	2,950	118.0 %	250	9.3 %
Prosecutor's Pretrial Diversion Program	35,889	35,000	35,000	33,551	95.9 %	(2,338)	(6.5)%



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Total Prosecutor	717,755	837,500	837,500	854,851	102.1 %	137,096	19.1 %
<u>Public Works</u>							
Development Fee	6,625	-	-	-	- %	(6,625)	(100.0)%
HB 592 District Planning Fee	2,475,619	2,204,800	2,204,800	2,226,322	101.0 %	(249,297)	(10.1)%
Keep Montgomery County Beautiful	2,500	-	4,712	3,748	79.5 %	1,248	49.9 %
Parks Donations	17,143	-	40,700	42,165	103.6 %	25,022	146.0 %
Children Services Board Contract	344,677	340,254	364,532	356,616	97.8 %	11,939	3.5 %
Coroner/Crime Lab Building	324,517	338,428	338,428	314,377	92.9 %	(10,140)	(3.1)%
DayMont Courts Building	1,581,753	1,642,647	1,642,647	1,627,035	99.0 %	45,282	2.9 %
Dora Tate Building	132,513	111,319	141,319	103,019	72.9 %	(29,494)	(22.3)%
Reibold Building	2,800,738	2,872,026	2,872,026	2,805,658	97.7 %	4,920	0.2 %
Total Public Works	7,686,085	7,509,474	7,609,164	7,478,940	98.3 %	(207,145)	(2.7)%
<u>Recorder</u>							
County Recorder Equipment Needs	307,264	400,000	400,000	302,520	75.6 %	(4,744)	(1.5)%
Total Recorder	307,264	400,000	400,000	302,520	75.6 %	(4,744)	(1.5)%
<u>Records Center & Archives</u>							
Reibold Building	-	-	-	-	- %	-	- %
Total Records Center & Archives	-	-	-	-	- %	-	- %
<u>Sheriff</u>							
Sheriff Seized Assets	-	-	-	-	- %	-	- %
800 MHz Operating	1,000,499	903,759	1,033,759	1,006,475	97.4 %	5,976	0.6 %
County Courts Indigent Drug-Alcohol Enforcement and Education (Repl 297/440)	5,580	-	-	6,204	- %	625	11.2 %
Jail Commissary	210,779	147,500	147,500	310,798	210.7 %	100,020	47.5 %
Mandatory Drug Fines	5	-	-	-	- %	(5)	(100.0)%
OPOTA Professional Training Program	-	-	30,240	30,240	100.0 %	30,240	- %
Sheriff CANE Seizures	3,627	-	-	-	- %	(3,627)	(100.0)%
Sheriff Seized Assets	409,928	220,000	220,000	402,349	182.9 %	(7,579)	(1.8)%
Sheriff's Concealed Handgun License Fund	147,599	50,000	70,000	155,728	222.5 %	8,129	5.5 %
County Courts Indigent Drug-Alcohol Enforcement and Education	-	-	-	-	- %	-	- %
Regional Dispatch	3,110	-	-	-	- %	(3,110)	(100.0)%
Regional Dispatch	4,281,225	5,271,825	6,570,796	6,949,412	105.8 %	2,668,187	62.3 %
Regional Dispatch Capital Set-A-Side	-	-	1,607,935	273,937	17.0 %	273,937	- %
Sheriff CSB Security Contract	177,501	206,234	188,589	202,238	107.2 %	24,737	13.9 %
Sheriff Child Support Security	79,529	103,590	88,400	96,025	108.6 %	16,497	20.7 %
Sheriff City of Trotwood Dispatching	63,002	-	-	-	- %	(63,002)	(100.0)%
Sheriff Harrison Township Contract	4,342,262	4,419,551	5,058,782	5,058,782	100.0 %	716,520	16.5 %
Sheriff Jefferson Township Contract	668,316	684,176	645,596	638,583	98.9 %	(29,734)	(4.4)%
Sheriff Job Center Security Contract	-	-	80,690	90,113	111.7 %	90,113	- %
Sheriff Northland Village Contract	-	-	76,938	94,074	122.3 %	94,074	- %
Sheriff Public Health Security Contract	78,453	94,823	94,235	100,825	107.0 %	22,372	28.5 %
Sheriff Recycle Ohio	80,113	103,590	84,732	90,731	107.1 %	10,618	13.3 %



Other Funds Revenue Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Sheriff Vogel Center Security Contract	-	-	21,252	21,252	100.0 %	21,252	- %
Sheriff Washington Township Contract	3,432,405	3,408,878	4,070,039	4,104,425	100.8 %	672,020	19.6 %
Sheriff's Overtime Reimbursement	234,091	182,025	195,639	200,666	102.6 %	(33,425)	(14.3)%
Sheriff's Third Grade Safety Belt Cntrct	2,252	-	3,819	3,188	83.5 %	936	41.6 %
Total Sheriff	15,220,275	15,795,951	20,292,573	19,839,855	97.8 %	4,619,580	30.4 %
<u>Soil & Water Conservation</u>							
Ditch Maint - Butternut Volunteer Group	2,030	2,493	2,493	2,470	99.1 %	440	21.7 %
Ditch Maint - Hardin West	-	-	5,342	5,465	102.3 %	5,465	- %
Ditch Maint - Keeneland Drive Group	2,000	-	-	-	- %	(2,000)	(100.0)%
Ditch Maint - Manning Road Group	-	-	967	3,043	314.7 %	3,043	- %
Ditch Maint - Waitman North Group	2,918	2,953	2,953	8,110	274.6 %	5,192	178.0 %
Ditch Maint - Wolf Creek North Tile	1,913	1,913	1,913	4,059	212.2 %	2,146	112.2 %
Ditch Maint-Tom's Run West Group Drain	-	-	-	2,700	- %	2,700	- %
Ditch Maintenance - Wolf Creek North	851	659	659	659	100.0 %	(192)	(22.6)%
Ditch Maintenance-Arlington Drain Group	198	26	26	26	100.0 %	(172)	(86.9)%
Ditch Maintenance-Horning	2,381	628	628	640	101.9 %	(1,741)	(73.1)%
Ditch Maintenance-Kingery	2,564	1,486	1,486	1,489	100.2 %	(1,075)	(41.9)%
Ditch Maintenance-Kingery North Waterway	76	68	68	67	97.9 %	(10)	(12.8)%
Ditch Maintenance-Marshall/Sweet Potato	7,945	7,926	7,926	7,928	100.0 %	(17)	(0.2)%
Ditch Maintenance-Mohler Joint County	13,099	12,940	12,940	12,894	99.6 %	(205)	(1.6)%
Ditch Maintenance-Pleasant Plain Group	2,594	1,451	1,451	1,522	104.9 %	(1,072)	(41.3)%
Ditch Maintenance-Shafer/Carr Ditch	2,709	1,993	1,993	1,974	99.1 %	(735)	(27.1)%
Ditch Maintenance-Swamp Creek	3,668	3,668	3,668	3,657	99.7 %	(11)	(0.3)%
Ditch Maintenance-Tom's Run	2,553	2,620	2,620	2,589	98.8 %	36	1.4 %
Ditch Maintenance-Wolfe Creek	705	378	378	317	84.0 %	(387)	(54.9)%
Ditch Maintenance-Wysong	2,160	2,140	2,140	2,142	100.1 %	(18)	(0.8)%
Total Soil & Water Conservation	50,364	43,342	49,651	61,749	124.4 %	11,385	22.6 %
<u>Stillwater Center</u>							
Country View Manor	492	-	-	28,145	- %	27,653	5,622.2 %
Total Stillwater Center	492	-	-	28,145	- %	27,653	5,622.2 %
<u>Treasurer</u>							
DETAC-Treasurer	870,627	800,000	800,000	918,476	114.8 %	47,849	5.5 %
Treasurer's Prepayment Interest	279,742	260,000	260,000	195,949	75.4 %	(83,793)	(30.0)%
Treasurer-Tax Certificate Administration	60,574	205,000	113,000	91,464	80.9 %	30,890	51.0 %
Total Treasurer	1,210,943	1,265,000	1,173,000	1,205,889	102.8 %	(5,054)	(0.4)%
Total Special Revenue Fund	449,045,634	478,893,275	485,236,128	471,000,127	97.1 %	21,954,493	4.9 %
TOTAL REVENUE	651,837,741	683,014,982	690,822,839	674,618,106	97.7 %	22,780,365	3.5 %



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<u>Agency Funds</u>							
<u>Family/Children First Council</u>							
FCFC PRC-TANF Services Fund	-	-	-	-	- %	-	- %
Family and Children First Council	607,650	685,821	733,031	491,580	67.1 %	(116,069)	(19.1)%
Total Family/Children First Council	607,650	685,821	733,031	491,580	67.1 %	(116,069)	(19.1)%
<u>Soil & Water Conservation</u>							
Soil & Water Conservation	418,841	506,553	538,087	442,882	82.3 %	24,041	5.7 %
Total Soil & Water Conservation	418,841	506,553	538,087	442,882	82.3 %	24,041	5.7 %
Total Agency Funds	1,026,491	1,192,374	1,271,118	934,462	73.5 %	(92,029)	(9.0)%
<u>Capital Projects Funds</u>							
<u>Public Works</u>							
General Fund Capital Improvement Program	60,000	-	-	(21,659)	- %	(81,659)	(136.1)%
Total Public Works	60,000	-	-	(21,659)	- %	(81,659)	(136.1)%
Total Capital Projects Funds	60,000	-	-	(21,659)	- %	(81,659)	(136.1)%
<u>Debt Service Funds</u>							
<u>Auditor</u>							
GO-99 Children Services Building Debt	1,308,475	1,302,726	1,302,726	1,302,725	100.0 %	(5,750)	(0.4)%
GO-05 Juvenile Detention Center Debt	993,000	978,000	978,000	978,000	100.0 %	(15,000)	(1.5)%
GO-08 Regional Dispatch Center Debt	-	531,061	531,061	531,061	100.0 %	531,061	- %
GO REF-05 Reibold Building Renovation	231,880	231,924	231,924	231,923	100.0 %	43	- %
GO-00 Reibold Building Renovation Bonds	652,319	661,070	661,070	661,069	100.0 %	8,750	1.3 %
SA-02 Shafer-Karr Group Ditch Assessment	5,563	5,375	5,375	5,375	100.0 %	(188)	(3.4)%
SA-07 Waitman Nrth Grp Drain Ditch Assmt	2,250	2,031	2,031	2,031	100.0 %	(220)	(9.8)%
SA-07 Wolf Creek North Ditch Assmt	4,491	4,073	4,073	4,072	100.0 %	(419)	(9.3)%
SA-08 Hardin Road Ditch Assmt	-	2,066	2,066	2,066	100.0 %	2,066	- %
SA-08 Manning Road Ditch Assmt	-	2,554	2,554	2,554	100.0 %	2,554	- %
SA-99 Pleasant Plain Ditch Assessment	-	-	-	-	- %	-	- %
GO REF-05 Various Purp. Facility Bonds	1,509,539	1,509,817	1,509,817	1,509,816	100.0 %	277	- %
SA-01 Alex Bell Water Main Assessment	2,207	2,208	2,207	2,207	100.0 %	-	- %
SA-01 Groby's Sanitary Sewer Assessment	4,349	4,350	4,350	4,349	100.0 %	-	- %
SA-01 Mad River Sanitary Sewer Assess	20,499	20,501	20,499	20,499	100.0 %	-	- %
SA-01 Tucson Sanitary Sewer Assessment	1,388	1,389	1,389	1,388	99.9 %	-	- %
SA-02 Blackbird Lane Trunk Sewer Assess	85,375	83,688	83,688	83,688	100.0 %	(1,688)	(2.0)%
SA-05 Centerville Forest Sewer Assessmnt	23,611	23,612	23,612	23,611	100.0 %	-	- %
SA-05 Homestretch Rd Wtr Main Assessment	3,154	3,155	3,155	3,154	100.0 %	-	- %
SA-06 Wald Waldrum Brantly Wtr Mn Assmnt	12,162	12,162	12,162	12,162	100.0 %	(1)	- %
SA-88 Hunt Drive Water Assessment	3,203	1,100	-	-	- %	(3,203)	(100.0)%



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
SA-89 Groby's Water Line Assessment	2,310	2,356	2,356	2,155	91.5 %	(155)	(6.7)%
SA-89 Ontario Sewer Line Assessment	6,106	10,939	10,738	10,738	100.0 %	4,631	75.8 %
SA-91 Centerville Terrace Sewer Assess	12,045	6,371	6,371	6,370	100.0 %	(5,675)	(47.1)%
SA-91 Social Row Water Assessment	2,615	2,481	2,481	2,480	100.0 %	(135)	(5.2)%
SA-92 Byers Road Water Main Assessment	32,281	30,885	30,885	30,884	100.0 %	(1,397)	(4.3)%
SA-92 Sheehan Water Main Assessment	922	884	882	882	100.0 %	(40)	(4.3)%
SA-92 Yankee/Spring Valley Water Assess	26,079	26,615	26,614	26,614	100.0 %	535	2.0 %
SA-94 Wilmington Pike Sewer Assessment	6,212	6,973	6,973	6,972	100.0 %	760	12.2 %
SA-96 Wolf Creek Water Main Assessment	3,344	3,233	3,233	3,232	100.0 %	(112)	(3.3)%
SA-99 Post Town Water Main Assessment	12,123	16,874	16,874	16,873	100.0 %	4,750	39.2 %
Total Auditor	4,967,502	5,490,473	5,489,165	5,488,947	100.0 %	521,445	10.5 %
Total Debt Service Funds	4,967,502	5,490,473	5,489,165	5,488,947	100.0 %	521,445	10.5 %
<u>Enterprise Funds</u>							
<u>Administrative Services</u>							
Parking Facilities	2,054,068	1,740,246	1,859,862	1,822,016	98.0 %	(232,052)	(11.3)%
Total Administrative Services	2,054,068	1,740,246	1,859,862	1,822,016	98.0 %	(232,052)	(11.3)%
<u>Auditor</u>							
GO REF-05 Parking Facility Bonds	280,654	280,706	280,706	280,706	100.0 %	52	- %
GO-00 Parking Facility Bonds	323,531	330,533	330,533	330,531	100.0 %	7,000	2.2 %
REV REF-95 Solid Waste Refunding Bonds	2,820,615	2,855,444	2,558,372	2,558,372	100.0 %	(262,243)	(9.3)%
REV-96 Solid Waste Revenue Bonds	3,504,153	3,631,725	3,028,146	3,028,146	100.0 %	(476,007)	(13.6)%
GO-00 Stillwater Center Facility Bonds	782,537	782,789	782,789	782,787	100.0 %	250	- %
GO REF-05 Big Three Trunk Sewer Bonds	490,691	494,479	494,479	494,479	100.0 %	3,788	0.8 %
GO REF-05 Clyo/Spring Valley Swr Proj	97,350	98,850	98,850	98,850	100.0 %	1,500	1.5 %
GO REF-05 Sewer Improvement Bonds	640,328	640,446	640,446	640,446	100.0 %	118	- %
GO REF-05 Wtr Pollution Cont. MP Bonds	998,959	1,006,672	1,006,671	1,006,671	100.0 %	7,712	0.8 %
GO-92 Chautauqua Sewer District	32,695	31,271	31,270	31,270	100.0 %	(1,425)	(4.4)%
GO-99 SR49 I-70 Sewer Improvement	203,048	197,549	197,548	197,548	100.0 %	(5,500)	(2.7)%
REV-08 Caylor Rd Sewer Bonds	60,478	76,592	76,592	76,592	100.0 %	16,114	26.6 %
REV-93 Sewer Refunding Bonds	1,958,184	2,019,360	2,019,360	2,019,360	100.0 %	61,176	3.1 %
GO REF-2005 North High Water Main Bonds	62,398	62,410	62,409	62,409	100.0 %	11	- %
GO REF-93 North High Water Main Bonds	60,991	-	-	-	- %	(60,991)	(100.0)%
GO-92 County-Byers Road Water Main	13,835	13,237	13,237	13,236	100.0 %	(599)	(4.3)%
GO-92 County-Yankee/Spring Water Main	52,949	54,035	54,034	54,034	100.0 %	1,085	2.0 %
GO-99 SR49 I-70 Water Improvement	145,940	136,941	136,940	136,940	100.0 %	(9,000)	(6.2)%
REV REF-02 Water Refunding Bonds	2,377,137	4,270,113	4,270,112	3,558,427	83.3 %	1,181,291	49.7 %
REV REF-93 Water Refunding Bonds	1,741,296	-	-	-	- %	(1,741,296)	(100.0)%



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Total Auditor	16,647,768	16,983,152	16,082,493	15,370,803	95.6 %	(1,276,964)	(7.7)%
<u>Environmental Services</u>							
Chautauqua Sewer Improvement Area	37,113	31,270	31,270	31,270	100.0 %	(5,843)	(15.7)%
Greater Moraine/Beavercreek Sewer	42,672,032	45,311,664	45,311,664	41,057,008	90.6 %	(1,615,024)	(3.8)%
Greater Moraine/Beavercreek Water	32,652,179	34,141,107	34,341,107	31,609,840	92.0 %	(1,042,339)	(3.2)%
Water Capital Projects	-	-	-	488	- %	488	- %
Total Environmental Services	75,361,324	79,484,041	79,684,041	72,698,606	91.2 %	(2,662,718)	(3.5)%
<u>Public Works</u>							
Solid Waste Management	24,299,261	35,417,645	34,463,445	23,178,321	67.3 %	(1,120,939)	(4.6)%
Total Public Works	24,299,261	35,417,645	34,463,445	23,178,321	67.3 %	(1,120,939)	(4.6)%
<u>Stillwater Center</u>							
Emergency Shelter	-	745,292	1,049,412	1,031,542	98.3 %	1,031,542	- %
Stillwater Center	15,717,937	15,811,546	16,207,289	16,096,984	99.3 %	379,046	2.4 %
Total Stillwater Center	15,717,937	16,556,838	17,256,701	17,128,525	99.3 %	1,410,588	9.0 %
Total Enterprise Funds	134,080,358	150,181,922	149,346,542	130,198,272	87.2 %	(3,882,086)	(2.9)%
<u>Internal Service Funds</u>							
<u>Administrative Services</u>							
Employee Assistance Program	9,186	-	51,889	51,889	100.0 %	42,703	464.9 %
Health Insurance Administration	538,049	451,049	453,449	446,201	98.4 %	(91,848)	(17.1)%
Aetna - Self Insurance	16,559,364	48,700,693	50,572,693	50,035,585	98.9 %	33,476,221	202.2 %
Anthem Benefits - Self Insurance	25,561,263	2,000,000	4,000,000	3,331,474	83.3 %	(22,229,789)	(87.0)%
Central Benefits - Self Insurance	752,508	-	341,733	341,733	100.0 %	(410,774)	(54.6)%
Mailroom	2,152,508	2,127,342	1,985,342	1,901,604	95.8 %	(250,903)	(11.7)%
Printing Services	1,343,006	1,611,039	1,632,954	1,632,600	100.0 %	289,593	21.6 %
Property/Casualty Administration	1,901,186	2,169,922	2,554,759	1,793,013	70.2 %	(108,173)	(5.7)%
Service Depot	2,209,465	2,149,114	1,549,114	1,542,960	99.6 %	(666,505)	(30.2)%
Stockroom	3,976,321	3,341,268	3,553,244	3,550,166	99.9 %	(426,155)	(10.7)%
Workers' Compensation Administration	323,173	387,784	387,784	339,548	87.6 %	16,375	5.1 %
Total Administrative Services	55,326,029	62,938,211	67,082,961	64,966,773	96.8 %	9,640,744	17.4 %
<u>Auditor</u>							
Telecommunications	1,649,411	1,800,000	1,800,000	1,716,870	95.4 %	67,459	4.1 %
Total Auditor	1,649,411	1,800,000	1,800,000	1,716,870	95.4 %	67,459	4.1 %
<u>Data Processing Board</u>							
Other Data Processing Services	77,110	73,124	88,694	87,946	99.2 %	10,836	14.1 %
Total Data Processing Board	77,110	73,124	88,694	87,946	99.2 %	10,836	14.1 %
<u>Sheriff</u>							
Telecommunications	-	-	-	-	- %	-	- %
Total Sheriff	-	-	-	-	- %	-	- %
Total Internal Service Funds	57,052,549	64,811,335	68,971,655	66,771,589	96.8 %	9,719,040	17.0 %



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<u>Special Revenue Fund</u>							
<u>Administrative Services</u>							
Animal Control Contracts	97,637	81,095	102,428	87,015	85.0 %	(10,622)	(10.9)%
Caring Program-Animal Shelter	43,702	41,500	54,063	40,518	74.9 %	(3,184)	(7.3)%
Criminal Justice Information Sys (CJIS)	437,355	406,733	406,733	391,677	96.3 %	(45,678)	(10.4)%
Dog and Kennel	2,404,081	2,484,750	2,497,350	2,379,167	95.3 %	(24,914)	(1.0)%
Emergency Management Operating	325,342	345,387	345,387	337,993	97.9 %	12,650	3.9 %
Emergency Operations Center	36,268	30,000	57,579	56,522	98.2 %	20,254	55.8 %
Internet Auction Administration	138,333	75,459	118,759	111,996	94.3 %	(26,337)	(19.0)%
Total Administrative Services	3,482,718	3,464,924	3,582,299	3,404,887	95.0 %	(77,831)	(2.2)%
<u>Auditor</u>							
Auditor License Bureau-Deputy Registrar	152,931	154,887	154,887	106,574	68.8 %	(46,358)	(30.3)%
Real Estate Assessment	4,165,947	5,118,320	5,332,402	3,439,997	64.5 %	(725,950)	(17.4)%
Total Auditor	4,318,878	5,273,207	5,487,289	3,546,571	64.6 %	(772,307)	(17.9)%
<u>Clerk of Courts</u>							
Certificate of Title Administration	1,825,217	1,979,853	1,979,853	1,786,185	90.2 %	(39,032)	(2.1)%
Child Support IV-D Legal Contracts	-	-	622	622	100.0 %	622	- %
Clerk of Courts MIS	713	-	-	-	- %	(713)	(100.0)%
Common Pleas- Automation Fees	179,466	398,546	398,546	243,442	61.1 %	63,976	35.6 %
County Courts-Automation Fees	145,330	170,419	170,419	158,205	92.8 %	12,876	8.9 %
Domestic Relations-Automation Fees	25,048	27,993	27,993	23,153	82.7 %	(1,895)	(7.6)%
Total Clerk of Courts	2,175,773	2,576,811	2,577,433	2,211,607	85.8 %	35,834	1.6 %
<u>Common Pleas Court - General</u>							
Alternative Dispute Resolution	502,835	519,655	583,655	550,393	94.3 %	47,558	9.5 %
Common Pleas - Special Project Fees	420,467	439,709	476,709	467,274	98.0 %	46,807	11.1 %
Common Pleas Court Probation Services	123,181	-	87,925	85,503	97.2 %	(37,678)	(30.6)%
Common Pleas-Legal Research Fees	24,820	-	71,000	70,974	100.0 %	46,154	186.0 %
Total Common Pleas Court - General	1,071,303	959,364	1,219,289	1,174,144	96.3 %	102,841	9.6 %
<u>Community/Economic Development</u>							
Lead-Based Paint Hazard Reduction	-	-	-	-	- %	-	- %
Building Regulations	1,234,796	1,091,619	1,091,619	1,057,108	96.8 %	(177,688)	(14.4)%
Business First	52,633	97,805	97,805	67,099	68.6 %	14,466	27.5 %
CED-HSL Contract Administration	-	-	21,179	21,179	100.0 %	21,179	- %
Cultural Facilities	1,241,922	1,135,418	1,673,818	1,361,425	81.3 %	119,503	9.6 %
Economic Development Initiatives	20,942	-	1,618,388	1,618,388	100.0 %	1,597,446	7,627.8 %
Hotel/Motel Tax Administration	2,325,525	2,217,300	2,183,662	2,074,260	95.0 %	(251,265)	(10.8)%
Plat and Site Review	266	1,500	1,500	-	- %	(266)	(100.0)%
Telecommunications Tax	304,422	276,100	334,781	334,781	100.0 %	30,359	10.0 %
Total Community/Economic Developm	5,180,506	4,819,742	7,022,752	6,534,240	93.0 %	1,353,734	26.1 %
<u>Coroner</u>							
Coroner's Special Lab Fee Account	734,191	831,994	1,222,456	1,214,667	99.4 %	480,476	65.4 %
Total Coroner	734,191	831,994	1,222,456	1,214,667	99.4 %	480,476	65.4 %



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
<u>County Court</u>							
County Court Operation	100,856	108,879	108,879	87,997	80.8 %	(12,859)	(12.8)%
County Courts - Legal Research Fees	50,142	59,229	59,229	54,349	91.8 %	4,208	8.4 %
District Court Probation Services	87,400	92,438	92,438	86,690	93.8 %	(709)	(0.8)%
Total County Court	238,397	260,546	260,546	229,036	87.9 %	(9,361)	(3.9)%
<u>Domestic Relations Court</u>							
Domestic Relations-Legal Research Fees	-	6,000	6,000	-	- %	-	- %
Domestic Relations-Special Project Fees	41,123	79,568	135,397	135,397	100.0 %	94,275	229.3 %
Total Domestic Relations Court	41,123	85,568	141,397	135,397	95.8 %	94,275	229.3 %
<u>Engineer</u>							
Road Auto and Gas	14,368,860	15,407,090	15,407,090	14,053,770	91.2 %	(315,090)	(2.2)%
Ditch Maintenance-Chimney Springs	-	5,860	5,860	-	- %	-	- %
Ditch Maintenance-Golfview Estates	-	1,297	1,297	-	- %	-	- %
Ditch Maintenance-Holes Creek	-	5,802	5,802	-	- %	-	- %
Ditch Maintenance-Huber Plat	-	1,325	1,325	-	- %	-	- %
Ditch Maintenance-Rhinehart	-	-	-	-	- %	-	- %
Ditch Maintenance-Routson	-	-	-	-	- %	-	- %
Ditch Maintenance-Villages of Miami	-	2,642	2,642	-	- %	-	- %
Northridge East Pump Station Maintenance	-	800	800	500	62.5 %	500	- %
SW Maint-The Exchange at Spring Valley	-	-	-	-	- %	-	- %
Total Engineer	14,368,860	15,424,816	15,424,816	14,054,270	91.1 %	(314,590)	(2.2)%
<u>Environmental Services</u>							
Inspection Services	-	-	250	250	100.0 %	250	- %
Total Environmental Services	-	-	250	250	100.0 %	250	- %
<u>Family/Children First Council</u>							
Community Education	939	200,000	200,000	26,918	13.5 %	25,979	2,766.7 %
Human Services Levy A (7.21 Mill)	44,091,309	80,585,136	81,340,193	77,778,154	95.6 %	33,686,845	76.4 %
Human Services Levy B (6.03 Mill)	71,046,934	66,474,000	69,772,977	66,645,555	95.5 %	(4,401,379)	(6.2)%
Indigent Care	5,499,994	7,500,065	7,682,065	7,682,000	100.0 %	2,182,006	39.7 %
Levy Administration	491,926	686,805	784,335	647,717	82.6 %	155,791	31.7 %
Homeless Solutions Administration	1,737,954	2,094,326	2,544,175	2,255,922	88.7 %	517,968	29.8 %
Housing Bond Fees	-	-	17,500	17,500	100.0 %	17,500	- %
Victims of Domestic Violence	120,307	125,000	125,000	115,591	92.5 %	(4,717)	(3.9)%
Total Family/Children First Council	122,989,364	157,665,332	162,466,245	155,169,358	95.5 %	32,179,994	26.2 %
<u>Job Center</u>							
Job Center	2,463,043	2,242,767	2,259,767	2,230,477	98.7 %	(232,566)	(9.4)%
Total Job Center	2,463,043	2,242,767	2,259,767	2,230,477	98.7 %	(232,566)	(9.4)%
<u>Job and Family Services</u>							
Child Support Enforcement Agency	15,972,398	17,203,678	17,203,678	15,514,167	90.2 %	(458,231)	(2.9)%
Children Services	49,970,172	54,103,191	54,103,191	52,832,226	97.7 %	2,862,055	5.7 %
Job & Family Services	108,270,106	121,286,447	117,422,119	109,879,215	93.6 %	1,609,110	1.5 %



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
JFS-Frail & Elderly Services	8,145,645	11,329,109	11,329,109	11,127,102	98.2 %	2,981,458	36.6 %
Total Job and Family Services	182,358,320	203,922,425	200,058,097	189,352,711	94.6 %	6,994,391	3.8 %
<u>Juvenile Court</u>							
Child Support IV-D Legal Contracts	-	-	-	-	- %	-	- %
Juvenile Court - Automation Fees	17,819	-	-	-	- %	(17,819)	(100.0)%
Juvenile Court - Special Project Fee	(24)	-	-	-	- %	24	(100.0)%
Juvenile Court Probation IV-E	578,738	1,024,032	1,152,032	1,082,472	94.0 %	503,735	87.0 %
Juvenile Detention Education Program	1,550,000	1,446,629	1,541,450	1,459,212	94.7 %	(90,788)	(5.9)%
Juvenile Human Services Levy Contracts	357,968	533,808	533,808	486,552	91.1 %	128,584	35.9 %
Total Juvenile Court	2,504,501	3,004,469	3,227,290	3,028,236	93.8 %	523,735	20.9 %
<u>Miami Val Regional Crime Lab</u>							
Crime Lab-AFIS Fees	303,205	362,526	398,526	382,330	95.9 %	79,125	26.1 %
Forensic Crime Laboratory	2,345,600	2,469,854	2,644,882	2,574,787	97.3 %	229,187	9.8 %
Total Miami Val Regional Crime Lab	2,648,805	2,832,380	3,043,408	2,957,117	97.2 %	308,312	11.6 %
<u>Montgomery County Board of DDS</u>							
MC Bd of DDS Family Home Services	600,799	734,652	734,652	618,105	84.1 %	17,306	2.9 %
MC Bd of DDS Residential Services	6,793,988	8,364,742	6,964,742	6,216,510	89.3 %	(577,478)	(8.5)%
MC Board of Development Disabilities	49,764,238	48,410,165	53,686,975	50,476,435	94.0 %	712,197	1.4 %
MC Bd of DDS HSL Contract Fund	256,737	246,000	246,000	246,000	100.0 %	(10,737)	(4.2)%
Total Montgomery County Board of DI	57,415,762	57,755,559	61,632,369	57,557,051	93.4 %	141,289	0.2 %
<u>Multi-Service Centers</u>							
Multi-Service Centers	729,726	833,807	865,368	761,473	88.0 %	31,747	4.4 %
Total Multi-Service Centers	729,726	833,807	865,368	761,473	88.0 %	31,747	4.4 %
<u>Office of Management & Budget</u>							
Hospital Bond Fees	-	-	395,929	395,929	100.0 %	395,929	- %
Total Office of Management & Budget	-	-	395,929	395,929	100.0 %	395,929	- %
<u>Probate Court</u>							
Indigent Guardianship	59,993	66,480	66,480	64,270	96.7 %	4,277	7.1 %
Probate Court Dispute Resolution	250	5,000	5,000	400	8.0 %	150	60.0 %
Probate Court-Automation Fees	241,864	145,166	183,054	150,339	82.1 %	(91,524)	(37.8)%
Probate Court-Legal Research Fees	10,123	30,893	54,709	54,522	99.7 %	44,400	438.6 %
Total Probate Court	312,230	247,539	309,243	269,532	87.2 %	(42,697)	(13.7)%
<u>Prosecutor</u>							
County Prosecutor Victim-Witness Account	552	800	800	221	27.6 %	(331)	(60.0)%
DETAC-Prosecutor	255,610	494,987	494,987	279,921	56.6 %	24,311	9.5 %
M. Heck-Montg. Co. Pros.-Seminar Acct	4,605	5,500	5,500	4,688	85.2 %	83	1.8 %
Prosecutor's Pretrial Diversion Program	24,231	35,000	35,000	22,150	63.3 %	(2,081)	(8.6)%
Total Prosecutor	284,998	536,287	536,287	306,979	57.2 %	21,981	7.7 %
<u>Public Works</u>							
Development Fee	257,903	200,000	200,000	171,873	85.9 %	(86,030)	(33.4)%



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
HB 592 District Planning Fee	2,267,557	2,460,414	2,460,414	2,101,482	85.4 %	(166,075)	(7.3)%
Keep Montgomery County Beautiful	5,198	-	3,712	916	24.7 %	(4,282)	(82.4)%
Parks Donations	12,000	-	40,700	28,281	69.5 %	16,281	135.7 %
Montgomery County Litter Control	-	-	3,807	3,807	100.0 %	3,807	-
Children Services Board Contract	258,057	340,254	396,532	379,741	95.8 %	121,685	47.2 %
Coroner/Crime Lab Building	319,682	338,428	345,428	335,315	97.1 %	15,633	4.9 %
DayMont Courts Building	1,491,714	1,642,647	1,688,743	1,686,602	99.9 %	194,888	13.1 %
Dora Tate Building	62,031	109,174	227,482	183,005	80.4 %	120,974	195.0 %
Reibold Building	2,949,716	2,865,176	2,961,968	2,885,227	97.4 %	(64,488)	(2.2)%
Total Public Works	7,623,858	7,956,093	8,328,786	7,776,249	93.4 %	152,392	2.0 %
<u>Recorder</u>							
County Recorder Equipment Needs	481,701	449,558	504,950	397,329	78.7 %	(84,372)	(17.5)%
Total Recorder	481,701	449,558	504,950	397,329	78.7 %	(84,372)	(17.5)%
<u>Sheriff</u>							
Sheriff Seized Assets	-	-	-	-	-	-	-
800 MHz Operating	1,343,166	896,599	1,153,495	1,064,240	92.3 %	(278,926)	(20.8)%
Enforcement and Education (Repl 297/440)	-	-	3,633	3,633	100.0 %	3,633	-
Jail Commissary	211,532	147,500	184,000	151,007	82.1 %	(60,525)	(28.6)%
OPOTA Professional Training Program	-	-	20,000	15,845	79.2 %	15,845	-
Sheriff Seized Assets	235,240	205,000	342,305	256,764	75.0 %	21,525	9.2 %
Sheriff's Concealed Handgun License Fund	62,622	49,825	163,634	105,248	64.3 %	42,625	68.1 %
Regional Dispatch	3,504,408	6,030,328	6,579,672	5,989,638	91.0 %	2,485,230	70.9 %
Sheriff CSB Security Contract	177,501	206,234	188,589	184,124	97.6 %	6,623	3.7 %
Sheriff Child Support Security	79,529	103,590	88,400	86,975	98.4 %	7,447	9.4 %
Sheriff Harrison Township Contract	3,701,576	4,419,551	5,058,782	5,005,087	98.9 %	1,303,510	35.2 %
Sheriff Jefferson Township Contract	516,564	684,176	638,583	638,583	100.0 %	122,019	23.6 %
Sheriff Job Center Security Contract	-	-	80,690	80,587	99.9 %	80,587	-
Sheriff Northland Village Contract	-	-	76,938	72,178	93.8 %	72,178	-
Sheriff Public Health Security Contract	69,528	94,823	94,235	92,763	98.4 %	23,235	33.4 %
Sheriff Recycle Ohio	80,113	103,590	84,732	84,596	99.8 %	4,484	5.6 %
Sheriff Vogel Center Security Contract	-	-	21,252	21,252	100.0 %	21,252	-
Sheriff Washington Township Contract	3,039,899	3,408,878	4,070,039	4,012,776	98.6 %	972,877	32.0 %
Sheriff's Overtime Reimbursement	198,272	182,025	195,639	193,552	98.9 %	(4,719)	(2.4)%
Sheriff's Third Grade Safety Belt Cntrct	-	-	3,819	3,819	100.0 %	3,819	-
Total Sheriff	13,219,948	16,532,119	19,048,437	18,062,666	94.8 %	4,842,718	36.6 %
<u>Soil & Water Conservation</u>							
Ditch Maint - Butternut Volunteer Group	-	2,030	2,030	1,384	68.2 %	1,384	-
Ditch Maint - Hardin West	-	-	5,235	5,232	99.9 %	5,232	-
Ditch Maint - Keeneland Drive Group	-	-	-	-	-	-	-
Ditch Maint - Manning Road Group	-	-	575	575	99.9 %	575	-
Ditch Maint - Waitman North Group	-	80	1,095	1,091	99.6 %	1,091	-
Ditch Maint - Wolf Creek North Tile	-	80	1,135	1,129	99.5 %	1,129	-
Ditch Maintenance - Wolf Creek North	-	580	1,265	1,264	99.9 %	1,264	-



Other Funds Expense & Encumbrance Summary

2009 through December

Fund/Subfund Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
Ditch Maintenance-Arlington Drain Group	-	40	190	188	99.0 %	188	- %
Ditch Maintenance-Horning	769	690	1,400	1,381	98.6 %	612	79.6 %
Ditch Maintenance-Kingery	900	3,670	6,620	6,596	99.6 %	5,696	632.9 %
Ditch Maintenance-Kingery North Waterway	1,755	830	1,405	1,401	99.7 %	(355)	(20.2)%
Ditch Maintenance-Marshall/Sweet Potato	-	5,910	12,360	12,350	99.9 %	12,350	- %
Ditch Maintenance-Mohler Joint County	3,201	5,230	13,160	13,157	100.0 %	9,955	311.0 %
Ditch Maintenance-Pleasant Plain Group	-	800	965	962	99.7 %	962	- %
Ditch Maintenance-Shafer/Carr Ditch	-	200	510	506	99.2 %	506	- %
Ditch Maintenance-Swamp Creek	-	2,650	6,220	6,216	99.9 %	6,216	- %
Ditch Maintenance-Tom's Run	740	2,620	5,035	4,848	96.3 %	4,108	555.1 %
Ditch Maintenance-Wolfe Creek	253	1,220	1,445	1,442	99.8 %	1,189	469.8 %
Ditch Maintenance-Wysong	1,887	1,600	3,615	3,536	97.8 %	1,649	87.4 %
Total Soil & Water Conservation	9,506	28,230	64,260	63,257	98.4 %	53,751	565.4 %
Stillwater Center							
Country View Manor	786,377	-	240,544	236,634	98.4 %	(549,743)	(69.9)%
Total Stillwater Center	786,377	-	240,544	236,634	98.4 %	(549,743)	(69.9)%
Treasurer							
DETAC-Treasurer	540,264	783,440	783,440	652,637	83.3 %	112,373	20.8 %
Treasurer's Prepayment Interest	186,164	216,736	216,736	203,475	93.9 %	17,310	9.3 %
Treasurer-Tax Certificate Administration	271,295	360,310	268,310	157,509	58.7 %	(113,786)	(41.9)%
Total Treasurer	997,723	1,360,486	1,268,486	1,013,620	79.9 %	15,897	1.6 %
Total Special Revenue Fund	426,437,612	489,064,023	501,187,992	472,083,688	94.2 %	45,646,076	10.7 %
TOTAL EXPENSE/ENCUM.	623,624,512	710,740,127	726,266,472	675,455,299	93.0 %	51,830,787	8.3 %



Other Funds Expense & Encumbrance Summary by Department

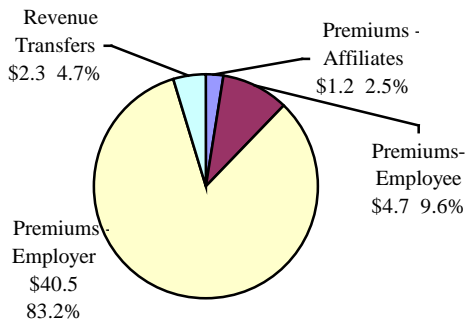
2009 through December

Description	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% Current	Actuals \$ Change	Actuals % Change
Administrative Services	60,862,815	68,143,381	72,525,122	70,193,676	96.8%	9,330,861	15.3%
Auditor	27,584,758	29,546,832	28,860,718	26,124,962	90.5%	(1,459,796)	-5.3%
Clerk of Courts	2,175,773	2,576,811	2,577,433	2,211,607	85.8%	35,834	1.6%
Common Pleas Court - General	1,071,303	959,364	1,219,289	1,174,144	96.3%	102,841	9.6%
Community/Economic Development	5,180,506	4,819,742	7,022,752	6,534,240	93.0%	1,353,734	26.1%
Coroner	734,191	831,994	1,222,456	1,214,667	99.4%	480,476	65.4%
County Court	238,397	260,546	260,546	229,036	87.9%	(9,361)	-3.9%
Data Processing Board	77,110	73,124	88,694	87,946	99.2%	10,836	14.1%
Domestic Relations Court	41,123	85,568	141,397	135,397	95.8%	94,275	229.3%
Engineer	14,368,860	15,424,816	15,424,816	14,054,270	91.1%	(314,590)	-2.2%
Environmental Services	75,361,324	79,484,041	79,684,291	72,698,856	91.2%	(2,662,468)	-3.5%
Family/Children First Council	123,597,013	158,351,153	163,199,276	155,660,938	95.4%	32,063,925	25.9%
Job and Family Services	182,358,320	203,922,425	200,058,097	189,352,711	94.6%	6,994,391	3.8%
Job Center	2,463,043	2,242,767	2,259,767	2,230,477	98.7%	(232,566)	-9.4%
Juvenile Court	2,504,501	3,004,469	3,227,290	3,028,236	93.8%	523,735	20.9%
Miami Val Regional Crime Lab	2,648,805	2,832,380	3,043,408	2,957,117	97.2%	308,312	11.6%
Montgomery County Board of DDS	57,415,762	57,755,559	61,632,369	57,557,051	93.4%	141,289	0.2%
Multi-Service Centers	729,726	833,807	865,368	761,473	88.0%	31,747	4.4%
Office of Management & Budget			395,929	395,929	100.0%	395,929	0.0%
Probate Court	312,230	247,539	309,243	269,532	87.2%	(42,697)	-13.7%
Prosecutor	284,998	536,287	536,287	306,979	57.2%	21,981	7.7%
Public Works	31,983,118	43,373,738	42,792,231	30,932,911	72.3%	(1,050,207)	-3.3%
Recorder	481,701	449,558	504,950	397,329	78.7%	(84,372)	-17.5%
Sheriff	13,219,948	16,532,119	19,048,437	18,062,666	94.8%	4,842,718	36.6%
Soil & Water Conservation	428,347	534,783	602,347	506,139	84.0%	77,792	18.2%
Stillwater Center	16,534,538	16,556,838	17,497,245	17,380,854	99.3%	846,316	5.1%
Treasurer	997,723	1,360,486	1,268,486	1,013,620	79.9%	15,897	1.6%
TOTAL	623,655,934	710,740,127	726,268,243	675,472,764	93.0 %	51,816,831	8.3 %

Administrative Services – Aetna – Self Insurance

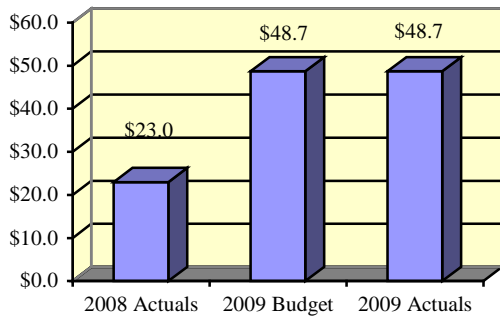
The current revenue budget for Aetna Self Insurance was \$48.7 million, with an expense estimate of \$50.6 million. The actual figures were \$48.7 million in revenues and expenses of \$50.0 million, decreasing the fund reserves by \$1.3 million during 2009.

**2009 Aetna Self Insurance Actual Revenues
\$48.7 Million**



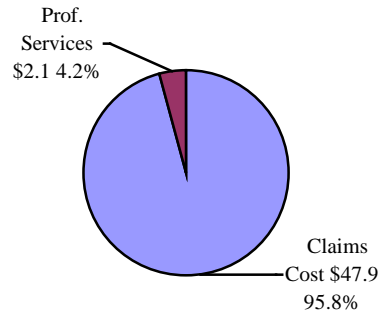
The following chart depicts an increase in revenues of \$25.7 million from \$23.0 million in 2008 to \$48.7 million in 2009, which was an increase of 111.4%. The large increase reflects a six month program in 2008 and a full year of activity in 2009.

2008 - 2009 Revenues (In Millions)



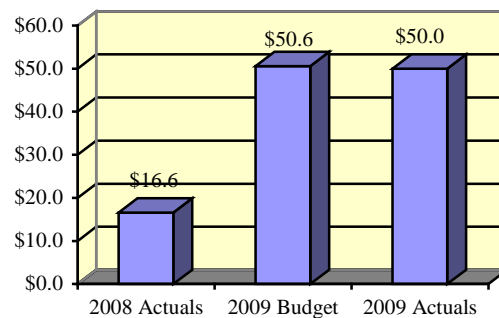
Total expenses of \$50.0 million for Aetna are in the pie chart below. The largest expenditure category was Property & Casualty Insurance Claims costs at \$47.9 million or 95.8%.

**2009 Aetna Self Insurance Actual Expenses
\$50.0 Million**



Actual and budgeted expenses for Aetna are represented in the chart below. The 2009 expenses of \$50.0 million were 98.9% of the budgeted \$50.6 million and were \$33.4 million or 202.2% greater than 2008 actual expenses due to a full year of expenses within this program.

2008 - 2009 Expenses (In Millions)





2009 Fund & Subfund Financial Summary

Healthcare - Self Insurance
Aetna - Self Insurance

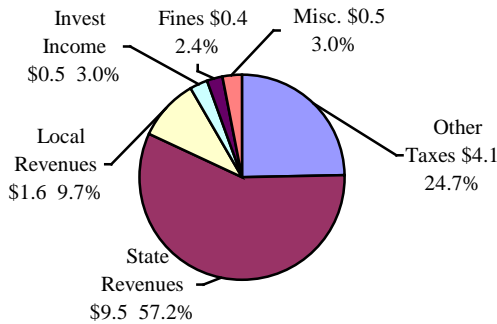
Fund 683	Subfund 686	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Internal Service Fund Charges	23,047,745	48,546,693	48,546,693	46,378,951	95.5 %	23,331,207	101.2 %
	Revenue Transfers	-	154,000	154,000	2,341,733	1,520.6 %	2,341,733	- %
TOTAL REVENUES		\$ 23,047,745	\$ 48,700,693	\$ 48,700,693	\$ 48,720,684	100.0 %	\$ 25,672,940	111.4 %
EXPENSE/ENCUM.								
	Contractual Professional Services	973,100	2,154,000	2,154,000	2,087,624	96.9 %	1,114,524	114.5 %
	Property and Casualty Insurance	15,586,264	46,546,693	48,418,693	47,947,961	99.0 %	32,361,697	207.6 %
TOTAL EXPENSE/ENCUM.		\$ 16,559,364	\$ 48,700,693	\$ 50,572,693	\$ 50,035,585	98.9 %	\$ 33,476,221	202.2 %
REVENUES OVER/(UNDER)		\$ 6,488,381	\$ -	\$ (1,872,000)	\$ (1,314,900)			
CASH BALANCE		\$ 6,488,381			\$ 5,173,481			

Engineer – Road Auto and Gas

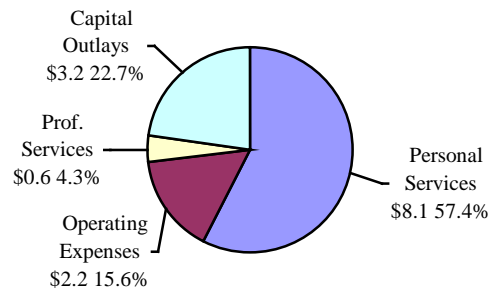
The current revenue budget for Road Auto & Gas was \$14.4 million, with an expense estimate of \$15.4 million. The actual figures were \$16.6 million in revenues and expenses of \$14.1 million, increasing the fund reserves by \$2.5 million during 2009.

Actual 2009 expenses of \$14.1 million represented a decrease from 2008 spending of \$0.3 million or 2.2%. The chart below portrays the spending by expense category. Personal Services is the largest expense category at \$8.1 million or 57.4% followed by Capital Outlays of \$3.2 million or 22.7% of the total expenses.

**2009 Road Auto & Gas Actual Revenues
\$16.6 Million**



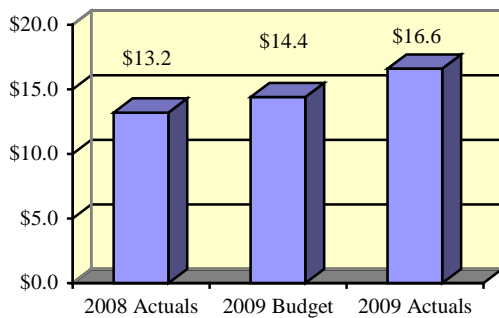
**2009 Road Auto & Gas Actual Expenses
\$14.1 Million**



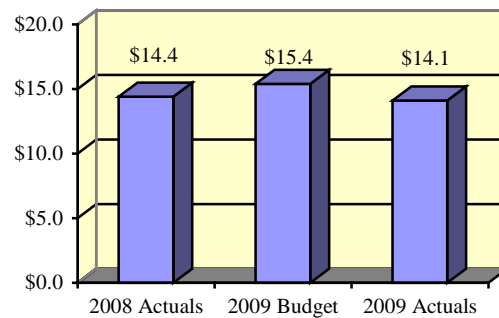
The 2009 actual revenue, as compared to 2008, was an increase of \$3.4 million or 25.8% as shown below. The largest revenue increase occurred in State Revenues with a growth of \$3.2 million or 50.0% over 2008 collections.

Actual and budgeted expenditures for Road Auto & Gas are represented in the chart below. The 2009 expenses of \$14.1 million were approximately 91.2% of the budgeted \$15.4 million. When compared to 2008 expenses of \$14.4 million, this was a decrease of \$0.3 million or 2.2%.

2008 - 2009 Revenues (In Millions)



2008 - 2009 Expenses (In Millions)



This fund had budgeted positions totaling 106.5, which decreased 5.5 positions from 2008.



2009 Fund & Subfund Financial Summary

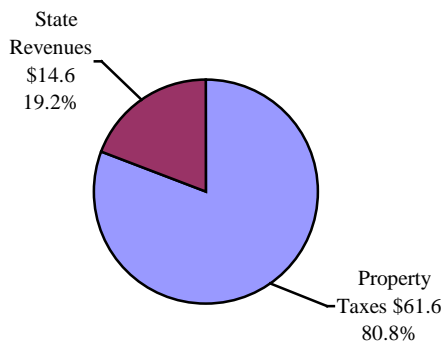
Road Auto and Gas Road Auto and Gas

Fund 260	Subfund 602	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Other Taxes	4,193,954	4,300,000	4,300,000	4,129,766	96.0 %	(64,187)	(1.5)%
	Federal Revenues	-	30,000	30,000	-	- %	-	- %
	State Revenues	6,353,598	7,547,250	7,547,250	9,530,491	126.3 %	3,176,893	50.0 %
	Revenues from Other Local Governments	1,406,567	1,000,000	1,000,000	1,556,713	155.7 %	150,146	10.7 %
	General Government Charges for Services	68,965	200,000	200,000	24,937	12.5 %	(44,027)	(63.8)%
	Fines and Forfeitures	392,277	575,000	575,000	356,317	62.0 %	(35,960)	(9.2)%
	Investment Income	677,637	619,000	619,000	539,328	87.1 %	(138,309)	(20.4)%
	Miscellaneous Revenues	76,979	12,000	12,000	307,685	2,564.0 %	230,706	299.7 %
	Other Financing Sources	16,839	45,000	45,000	19,814	44.0 %	2,976	17.7 %
	Revenue Transfers	-	100,000	100,000	-	- %	-	- %
	Cost Recovery and Intergov't Transfers	-	-	-	122,725	- %	122,725	- %
TOTAL REVENUES		\$ 13,186,816	\$ 14,428,250	\$ 14,428,250	\$ 16,587,777	115.0 %	\$ 3,400,961	25.8 %
EXPENSE/ENCUM.								
	Statutory Salaries	104,230	107,357	107,357	104,230	97.1 %	-	- %
	Salaries	5,895,560	5,874,684	5,894,184	5,865,649	99.5 %	(29,911)	(0.5)%
	Fringe Benefits	2,109,028	2,119,491	2,145,491	2,095,073	97.7 %	(13,955)	(0.7)%
	Special Fringe Benefits	55,689	65,500	65,500	27,510	42.0 %	(28,179)	(50.6)%
	Post Employment Services	4,000	7,000	7,000	3,636	51.9 %	(365)	(9.1)%
	Pre-Employment Services	1,000	3,000	3,000	1,197	39.9 %	197	19.7 %
	Operating Supplies	2,129,949	2,400,100	2,114,600	1,889,316	89.3 %	(240,632)	(11.3)%
	Routine Business	4,170	7,000	7,000	4,678	66.8 %	507	12.2 %
	Board Approved Travel	8,473	18,000	14,000	2,484	17.7 %	(5,989)	(70.7)%
	Staff Training and Development	38,159	40,000	46,000	44,741	97.3 %	6,582	17.2 %
	Contractual Professional Services	212,675	218,858	218,858	163,974	74.9 %	(48,701)	(22.9)%
	Maintenance and Repair Services	101,212	129,000	173,068	138,114	79.8 %	36,902	36.5 %
	Communications	53,718	166,000	166,000	105,866	63.8 %	52,149	97.1 %
	Property and Casualty Insurance	214,976	300,000	300,000	159,116	53.0 %	(55,860)	(26.0)%
	Public Utility Services	145,815	170,000	170,000	134,367	79.0 %	(11,448)	(7.9)%
	Rentals	30,594	42,000	37,000	23,355	63.1 %	(7,240)	(23.7)%
	Intergovernmental	82,870	100,000	300,000	69,365	23.1 %	(13,505)	(16.3)%
	Miscellaneous	27,181	32,000	30,000	12,335	41.1 %	(14,846)	(54.6)%
	Interfund Transfers	-	-	-	-	- %	-	- %
	Capital Outlays	509,783	499,100	499,100	449,977	90.2 %	(59,806)	(11.7)%
	Construction and Improvements	2,637,863	3,105,000	3,105,000	2,755,141	88.7 %	117,278	4.4 %
	Debt Service	1,914	3,000	3,932	3,644	92.7 %	1,730	90.4 %
TOTAL EXPENSE/ENCUM.		\$ 14,368,860	\$ 15,407,090	\$ 15,407,090	\$ 14,053,770	91.2 %	\$ (315,090)	(2.2)%
REVENUES OVER/(UNDER)		\$ (1,182,044)	\$ (978,840)	\$ (978,840)	\$ 2,534,007			
CASH BALANCE		\$ 2,558,209			\$ 5,422,874			

Family & Children First Counsel – Human Services Levy A

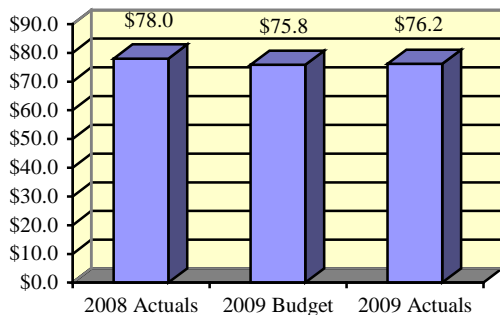
The current revenue budget for Human Services Levy A was \$75.8 million, with an expense estimate of \$81.3 million. The actual figures were \$76.2 million in revenues and expenses of \$77.8 million, decreasing the fund reserves by \$1.6 million during 2009.

**2009 Human Services Levy A Actual Revenues
\$76.2 Million**



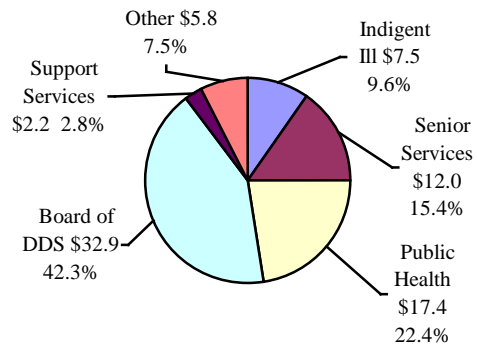
The following chart depicts a decrease in revenues of \$1.8 million from \$78.0 million in 2008 to \$76.2 million in 2009, which was a decrease of 2.3%. The decrease reflects a phase out in Tangible Personal Property Taxes of \$3.4 million and an increase in state tangible Personal Property Tax Reimbursements for \$1.5 million.

2008 - 2009 Revenues (In Millions)



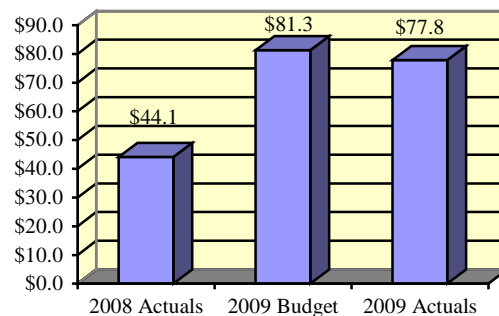
Total expenses of \$77.8 million include allocations to various county agencies and support service contracts. The Other category includes the City of Oakwood, Common Pleas Court, Juvenile Court, Levy Administration, Sunrise Center and Sheriff Prisoner Care.

**2009 Human Services Levy A Actual Expenses
\$77.8 Million**



Actual and budgeted expenses for Levy A are represented in the chart below. The 2009 expenses of \$77.8 million were 95.6% of the budgeted \$81.3 million and were \$33.7 million or 76.4% greater than 2008 actual expenses due to increased and reallocated Interfund Transfers to county agencies. Increases are attributable to the Indigent Ill Hospital Transfer, Supported Services, Senior Initiative Services, Public Health and Board of DDS allocations.

2008 - 2009 Expenses (In Millions)



Levy A, which is 7.21 mills, expires in 2015.



2009 Fund & Subfund Financial Summary

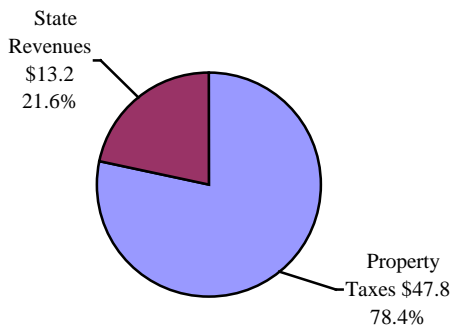
Human Services Levy Funds Human Services Levy A (7.21 Mill)

Fund 203 Subfund 311	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES							
Property Taxes	64,993,781	70,084,353	70,084,353	61,631,641	87.9 %	(3,362,140)	(5.2)%
State Revenues	13,035,360	5,720,542	5,720,542	14,581,054	254.9 %	1,545,694	11.9 %
Revenue Transfers	-	-	33,308	33,308	100.0 %	33,308	- %
TOTAL REVENUES	\$ 78,029,140	\$ 75,804,895	\$ 75,838,203	\$ 76,246,003	100.5 %	\$ (1,783,138)	(2.3)%
EXPENSE/ENCUM.							
Social Services Contractual Services	1,036,524	4,238,710	4,154,207	2,329,298	56.1 %	1,292,774	124.7 %
Interfund Transfers	41,568,053	56,080,064	56,940,807	56,780,680	99.7 %	15,212,627	36.6 %
Cost Recovery and Intergov't Transfers	1,486,732	20,266,362	20,245,179	18,668,176	92.2 %	17,181,444	1,155.7 %
TOTAL EXPENSE/ENCUM.	\$ 44,091,309	\$ 80,585,136	\$ 81,340,193	\$ 77,778,154	95.6 %	\$ 33,686,845	76.4 %
REVENUES OVER/(UNDER)	\$ 33,937,831	\$ (4,780,241)	\$ (5,501,990)	\$ (1,532,152)			
CASH BALANCE	\$ 47,688,031			\$ 46,223,592			

Family & Children First Counsel – Human Services Levy B

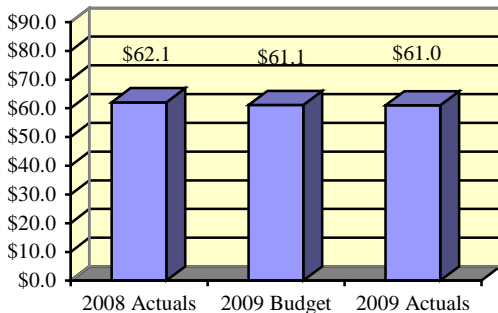
The current revenue budget for Human Services Levy B was \$61.1 million, with an expense estimate of \$69.8 million. The actual figures were \$61.0 million in revenues and expenses of \$66.6 million, decreasing the fund reserves by \$5.6 million during 2009.

2009 Human Services Levy B Actual Revenues \$61.0 Million



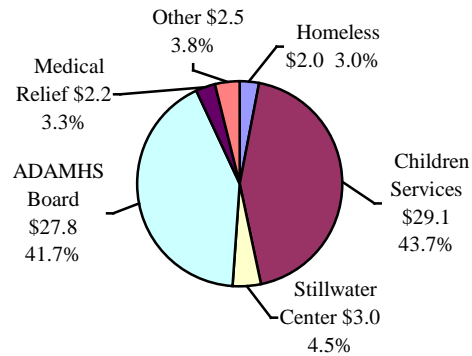
The following chart depicts a slight decrease in revenues of \$1.0 million from \$62.1 million in 2008 to \$61.0 million in 2009, which was a decline of 1.7%. The decrease reflects a \$2.2 million phase out in Tangible Personal Property Taxes and an increase of \$1.2 million in state Tangible Personal Property Tax Reimbursements.

2008 - 2009 Revenues (In Millions)



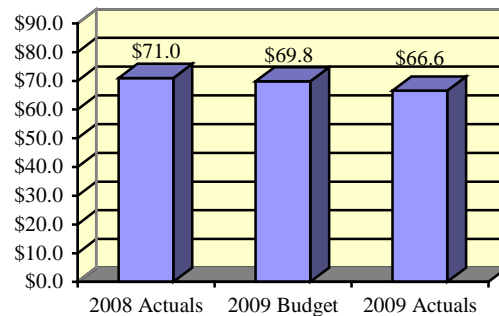
Total expenses of \$66.6 million include allocations to various county agencies and other programs. The Other category includes Handicapped Children, Healthcare Safety Net, Levy Outcome Teams and the Fast Forward Center.

2009 Human Services Levy B Actual Expenses \$66.6 Million



Actual and budgeted expenses for Levy B are represented in the chart below. The 2009 expenses of \$66.6 million were 95.5% of the budgeted \$69.8 million and were \$4.4 million or 6.2% less than 2008 actual expenses due to reallocated Interfund Transfers to county agencies. The Children Services Board transfer was increased by \$8.3 million and the Public Health transfer for \$14.6 million was budgeted in Levy A for 2009.

2008 - 2009 Expenses (In Millions)



Levy B, which is 6.03 mills, expires in 2011.



2009 Fund & Subfund Financial Summary

Human Services Levy Funds Human Services Levy B (6.03 Mill)

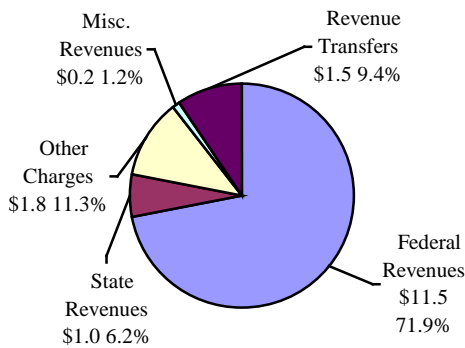
Fund 203	Subfund 312	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Property Taxes	50,068,881	54,474,375	54,474,375	47,819,934	87.8 %	(2,248,947)	(4.5)%
	State Revenues	11,992,177	6,671,985	6,671,985	13,207,784	198.0 %	1,215,608	10.1 %
	Other Charges for Services	-	-	-	2,000	- %	2,000	- %
	Miscellaneous Revenues	52	-	-	-	- %	(52)	(100.0)%
TOTAL REVENUES		\$ 62,061,110	\$ 61,146,360	\$ 61,146,360	\$ 61,029,718	99.8 %	\$ (1,031,391)	(1.7)%
EXPENSE/ENCUM.								
	Operating Supplies	404	-	2,500	108	4.3 %	(296)	(73.3)%
	Routine Business	839	-	2,500	1,577	63.1 %	738	88.0 %
	Staff Training and Development	-	-	273	273	100.0 %	273	- %
	Contractual Professional Services	321,608	3,020,000	3,325,762	955,560	28.7 %	633,951	197.1 %
	Social Services Contractual Services	3,455,901	3,350,000	1,200,000	1,100,287	91.7 %	(2,355,614)	(68.2)%
	Interfund Transfers	51,659,834	59,804,000	65,241,943	64,587,750	99.0 %	12,927,917	25.0 %
	Cost Recovery and Intergov't Transfers	15,608,348	300,000	-	-	- %	(15,608,348)	(100.0)%
TOTAL EXPENSE/ENCUM.		\$ 71,046,934	\$ 66,474,000	\$ 69,772,977	\$ 66,645,555	95.5 %	\$ (4,401,379)	(6.2)%
REVENUES OVER/(UNDER)		\$ (8,985,824)	\$ (5,327,640)	\$ (8,626,617)	\$ (5,615,837)			
CASH BALANCE		\$ 24,276,962			\$ 18,797,825			

Job and Family Services – Child Support Enforcement Agency (CSEA)

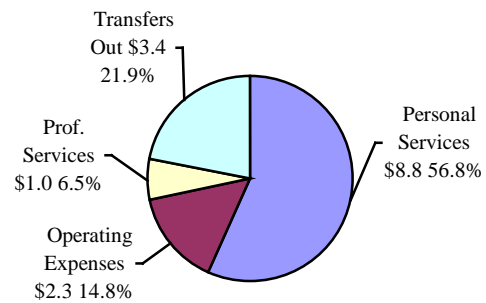
The current revenue budget for Child Support Enforcement was \$17.2 million, with an expense estimate of \$17.2 million. The actual figures were \$16.0 million in revenues and expenses of \$15.5 million, increasing the fund reserves by \$0.5 million during 2009.

Actual expenses totaling \$15.5 million are noted in the following chart. The largest expense area was Personal Services at \$8.8 million or 56.8%. The next two largest sources were Operating Transfers at \$3.4 million or 21.9% and Operating Expenses for \$2.3 million or 14.8%. Next, Professional Services makes up 6.5% or \$1.0 million of the total expenses.

**2009 CSEA Actual Revenues
\$16.0 Million**



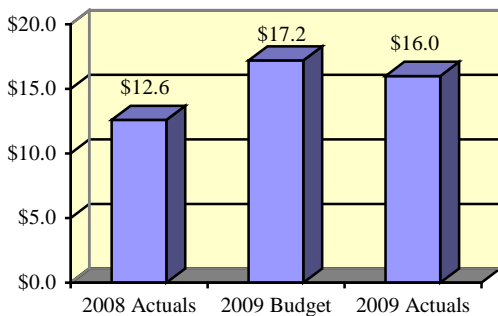
**2009 CSEA Actual Expenses
\$15.5 Million**



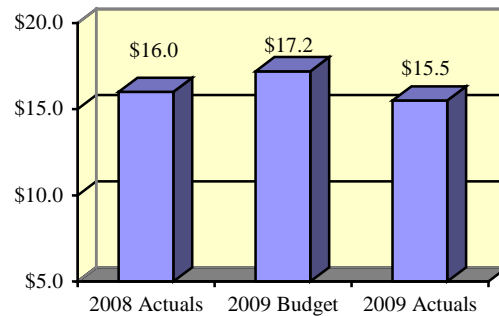
The following chart depicts an increase in revenues of \$3.4 million from \$12.6 million in 2008 to \$16.0 million in 2009, which was an increase of 27.3%. Federal Revenues increased \$2.3 million and Revenue Transfers were up \$1.5 million over 2008.

Actual and budgeted expenditures for Child Support Enforcement are represented in the chart below. The 2009 expenses of \$15.5 million were approximately 90.2% of the budgeted \$17.2 million. When compared to 2008 expenses of \$16.0 million, this was a decrease of \$0.5 million or 2.9%.

2008 - 2009 Revenues (In Millions)



2008 - 2009 Expenses (In Millions)



This fund had budgeted positions totaling 162, which decreased three positions from 2008.



2009 Fund & Subfund Financial Summary

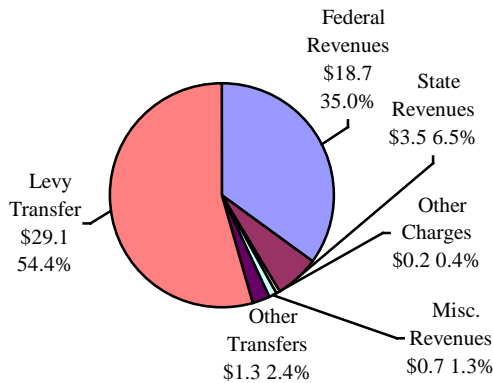
Child Support Enforcement Child Support Enforcement Agency

Fund 230	Subfund 302	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Federal Revenues	9,217,587	11,308,273	11,308,273	11,499,340	101.7 %	2,281,753	24.8 %
	State Revenues	1,075,751	1,726,450	1,726,450	1,003,008	58.1 %	(72,742)	(6.8)%
	Revenues from Other Local Governments	321,752	-	-	-	- %	(321,752)	(100.0)%
	Other Charges for Services	1,583,102	1,881,195	1,881,195	1,797,811	95.6 %	214,708	13.6 %
	Miscellaneous Revenues	396,318	-	-	275,444	- %	(120,874)	(30.5)%
	Revenue Transfers	-	2,287,760	2,287,760	1,450,951	63.4 %	1,450,951	- %
TOTAL REVENUES		\$ 12,594,509	\$ 17,203,678	\$ 17,203,678	\$ 16,026,554	93.2 %	\$ 3,432,044	27.3 %
EXPENSE/ENCUM.								
	Salaries	5,760,978	6,637,538	6,637,538	6,353,836	95.7 %	592,858	10.3 %
	Fringe Benefits	2,302,117	2,667,870	2,667,870	2,426,441	91.0 %	124,325	5.4 %
	Special Fringe Benefits	47,557	97,596	97,596	32,444	33.2 %	(15,112)	(31.8)%
	Operating Supplies	1,449	5,411	5,911	5,450	92.2 %	4,000	276.0 %
	Routine Business	8,485	14,316	11,903	6,218	52.2 %	(2,268)	(26.7)%
	Board Approved Travel	22,763	31,980	31,980	19,201	60.0 %	(3,562)	(15.6)%
	Staff Training and Development	5,945	24,720	24,163	21,244	87.9 %	15,299	257.4 %
	Contractual Professional Services	858,830	1,156,226	1,020,301	816,472	80.0 %	(42,358)	(4.9)%
	Maintenance and Repair Services	5,232	15,056	7,992	3,904	48.9 %	(1,328)	(25.4)%
	Communications	198,162	210,832	230,832	212,047	91.9 %	13,885	7.0 %
	Rentals	20,598	-	51,622	47,855	92.7 %	27,257	132.3 %
	Other Social Services	51	104	104	34	32.9 %	(16)	(32.4)%
	Miscellaneous	18,524	30,900	30,900	15,153	49.0 %	(3,371)	(18.2)%
	Interfund Transfers	3,054,898	3,130,824	3,424,545	3,423,545	100.0 %	368,647	12.1 %
	Cost Recovery and Intergov't Transfers	3,642,227	3,124,805	2,930,156	2,110,687	72.0 %	(1,531,540)	(42.0)%
	Capital Outlays	24,583	55,500	30,267	19,637	64.9 %	(4,947)	(20.1)%
TOTAL EXPENSE/ENCUM.		\$ 15,972,398	\$ 17,203,678	\$ 17,203,678	\$ 15,514,167	90.2 %	\$ (458,231)	(2.9)%
REVENUES OVER/(UNDER)		\$ (3,377,889)	\$ -	\$ -	\$ 512,387			
CASH BALANCE		\$ 3,768,667			\$ 5,133,729			

Job and Family Services – Children Services

The current revenue budget for Children Services was \$53.3 million, with an expense estimate of \$54.1 million. The actual figures were \$53.5 million in revenues and expenses of \$52.8 million, increasing the fund reserves by \$0.7 million during 2009.

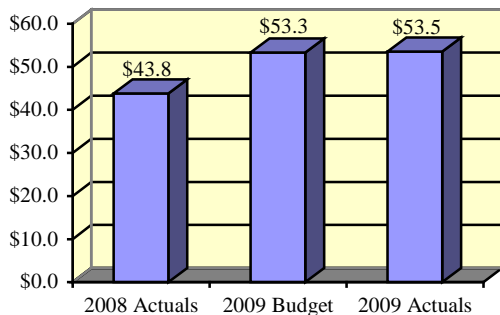
**2009 Children Services Actual Revenues
\$53.5 Million**



The following chart depicts an increase in revenues of \$9.7 million from \$43.8 million in 2008 to \$53.5 million in 2009, which was an increase of 22.1%.

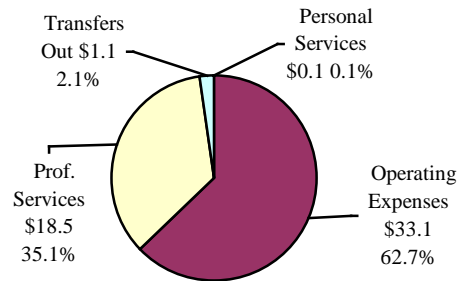
The largest category of increase in revenues was Revenue Transfers, which increased \$8.3 million due primarily to increases in Human Service Levy Transfers for 2009.

2008 - 2009 Revenues (In Millions)



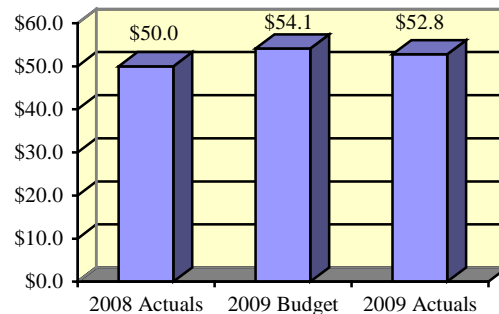
Total expenses of \$52.8 million for the Children Services can be viewed in the following pie chart. The largest expenditure category was Operating Expenses at \$33.1 million or 62.7%. The next largest category was Professional Services at \$18.5 million or 35.1%, which included foster care. This is the agency cost of placing children in protective care. Object areas of expense included Agency, Group, Institutional, Emergency and Treatment Homes, as well as Relative Care and other services.

**2009 Children Services Actual Expenses
\$52.8 Million**



Actual and budgeted expenses for Children Services are represented in the chart below. The 2009 expenses of \$52.8 million were 97.7% of the budgeted \$54.1 million and were \$2.8 million or 5.7% greater than 2008 actual expenses.

2008 - 2009 Expenses (In Millions)



There is one full-time Social Program Specialist position budgeted under this fund and subfund.



2009 Fund & Subfund Financial Summary

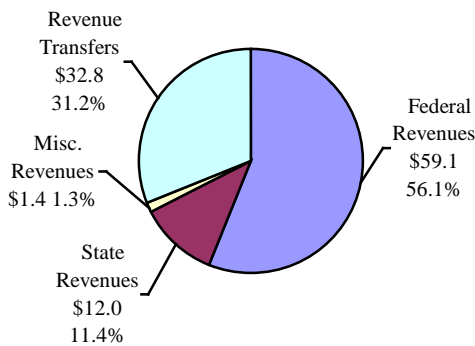
Children Services Children Services

Fund 231	Subfund 301	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Federal Revenues	17,921,125	21,071,681	21,071,681	18,731,620	88.9 %	810,495	4.5 %
	State Revenues	4,263,686	4,746,798	4,746,798	3,511,737	74.0 %	(751,949)	(17.6)%
	Revenues from Other Local Governments	12,534	-	-	-	- %	(12,534)	(100.0)%
	Other Charges for Services	187,050	191,143	191,143	216,519	113.3 %	29,469	15.8 %
	Miscellaneous Revenues	339,690	430,407	430,407	317,645	73.8 %	(22,045)	(6.5)%
	Other Financing Sources	12,505	-	-	1,575	- %	(10,930)	(87.4)%
	Revenue Transfers	20,901,650	26,905,681	26,905,681	30,395,698	113.0 %	9,494,048	45.4 %
	Cost Recovery and Intergov't Transfers	141,139	-	-	300,346	- %	159,207	112.8 %
	Treas-Unadjusted CC & Ret Ck Entries	-	-	-	-	- %	-	- %
TOTAL REVENUES		\$ 43,779,380	\$ 53,345,710	\$ 53,345,710	\$ 53,475,140	100.2 %	\$ 9,695,760	22.1 %
EXPENSE/ENCUM.								
	Salaries	46,586	97,150	97,150	53,864	55.4 %	7,278	15.6 %
	Fringe Benefits	14,592	38,752	38,752	20,214	52.2 %	5,621	38.5 %
	Special Fringe Benefits	167	-	-	-	- %	(167)	(100.0)%
	Operating Supplies	223	577	10,577	1,781	16.8 %	1,558	697.9 %
	Routine Business	9,484	39,270	9,845	7,157	72.7 %	(2,326)	(24.5)%
	Board Approved Travel	10,757	4,796	5,896	2,565	43.5 %	(8,192)	(76.2)%
	Staff Training and Development	275	567	2,567	1,110	43.2 %	835	303.6 %
	Contractual Professional Services	620,081	369,942	337,742	269,551	79.8 %	(350,531)	(56.5)%
	Social Services Contractual Services	16,964,014	18,005,349	18,145,349	18,124,503	99.9 %	1,160,489	6.8 %
	Maintenance and Repair Services	2,132	2,435	2,435	-	- %	(2,132)	(100.0)%
	Communications	101,839	64,553	111,978	81,772	73.0 %	(20,067)	(19.7)%
	Intergovernmental	-	-	20,196	20,195	100.0 %	20,195	- %
	Other Social Services	5,506,551	4,707,503	5,078,603	4,986,692	98.2 %	(519,859)	(9.4)%
	Miscellaneous	817,167	803,414	833,414	766,605	92.0 %	(50,561)	(6.2)%
	Interfund Transfers	1,015,190	881,556	1,189,556	1,135,178	95.4 %	119,989	11.8 %
	Cost Recovery and Intergov't Transfers	24,861,115	29,087,327	28,219,131	27,361,038	97.0 %	2,499,923	10.1 %
	Capital Outlays	-	-	-	-	- %	-	- %
	Construction and Improvements	-	-	-	-	- %	-	- %
TOTAL EXPENSE/ENCUM.		\$ 49,970,172	\$ 54,103,191	\$ 54,103,191	\$ 52,832,226	97.7 %	\$ 2,862,055	5.7 %
REVENUES OVER/(UNDER)		\$ (6,190,792)	\$ (757,481)	\$ (757,481)	\$ 642,914			
CASH BALANCE		\$ 1,875,892			\$ 2,904,856			

Job and Family Services (JFS) – Public Assistance

The current revenue budget for JFS Public Assistance was \$121.8 million, with an expense estimate of \$117.4 million. The actual figures were \$105.3 million in revenues and expenses of \$109.9 million, decreasing the fund reserves by \$4.6 million during 2009.

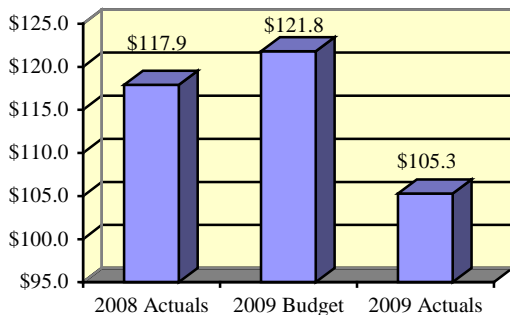
**2009 JFS Public Assistance Actual Revenues
\$105.3 Million**



The following chart depicts a decrease in revenues of \$12.6 million from \$117.9 million in 2008 to \$105.3 million in 2009, which was a decrease of 10.7%.

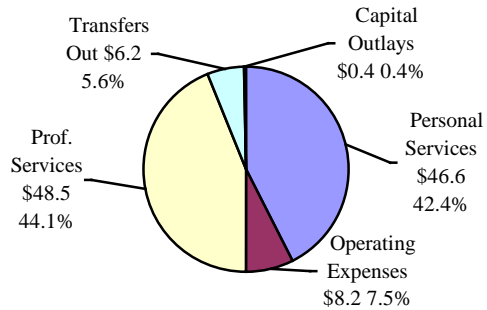
The largest category of decrease in revenues was State Revenues which declined \$12.1 million or 50.3% from 2008.

2008 - 2009 Revenues (In Millions)



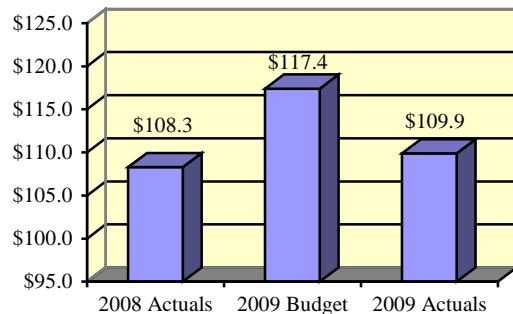
Actual expenses are noted in the following chart. The largest expense was Professional Services at \$48.5 million or 44.1%, with contractual services for daycare being the biggest contributor to the expense. Personal Services and Operating Expenses made up the next two largest expenditure categories at \$46.6 and \$8.2 million respectively.

**2009 JFS Public Assistance Actual Expenses
\$109.9 Million**



Actual and budgeted expenditures for JFS Public Assistance are represented in the chart below. The 2009 expenses of \$109.9 million were approximately 93.6% of the budgeted \$117.4 million. When compared to 2008 expenses, this was an increase of \$1.6 million or 1.5%. The largest increases were reflected in Salaries by \$1.9 million or 5.9% and Fringe Benefits of \$0.4 million or 3.5% over 2008.

2008 - 2009 Expenses (In Millions)



This fund had budgeted positions totaling 818 for 2009. This included Public Assistance and Children Services divisions.



2009 Fund & Subfund Financial Summary

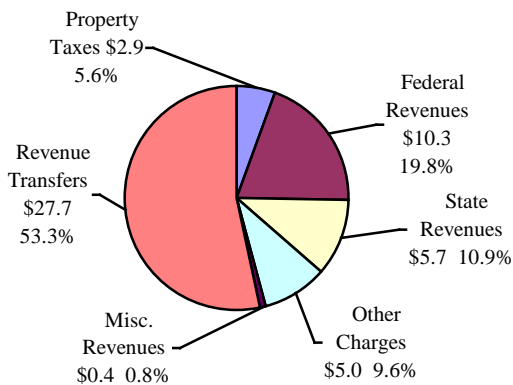
Job & Family Services Job & Family Services

Fund 240	Subfund 25	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Federal Revenues	59,934,074	52,137,533	52,647,105	59,074,248	112.2 %	(859,825)	(1.4)%
	State Revenues	24,107,435	30,016,120	30,016,120	11,991,057	39.9 %	(12,116,378)	(50.3)%
	Miscellaneous Revenues	2,007,137	176,352	184,352	1,424,131	772.5 %	(583,006)	(29.0)%
	Revenue Transfers	3,084,695	2,985,974	2,985,974	2,864,670	95.9 %	(220,025)	(7.1)%
	Cost Recovery and Intergov't Transfers	28,805,786	35,970,468	35,970,468	29,977,695	83.3 %	1,171,910	4.1 %
	Treas-Unadjusted CC & Ret Ck Entries	-	-	-	-	- %	-	- %
TOTAL REVENUES		\$ 117,939,126	\$ 121,286,447	\$ 121,804,019	\$ 105,331,802	86.5 %	\$ (12,607,324)	(10.7)%
EXPENSE/ENCUM.								
	Statutory Salaries	-	-	-	-	- %	-	- %
	Salaries	32,732,326	37,103,394	36,397,394	34,654,582	95.2 %	1,922,256	5.9 %
	Fringe Benefits	11,570,292	13,423,709	13,269,607	11,976,044	90.3 %	405,752	3.5 %
	Special Fringe Benefits	399,954	491,666	476,945	317,035	66.5 %	(82,918)	(20.7)%
	Pre-Employment Services	3,641	9,648	10,248	2,952	28.8 %	(689)	(18.9)%
	Operating Supplies	797,950	856,433	825,432	572,699	69.4 %	(225,251)	(28.2)%
	Routine Business	604,290	641,541	716,319	664,371	92.7 %	60,080	9.9 %
	Board Approved Travel	68,288	132,879	138,095	56,555	41.0 %	(11,732)	(17.2)%
	Staff Training and Development	121,169	207,044	195,724	71,645	36.6 %	(49,523)	(40.9)%
	Contractual Professional Services	2,339,669	2,957,439	2,385,573	2,048,136	85.9 %	(291,534)	(12.5)%
	Social Services Contractual Services	44,330,296	46,815,703	46,451,314	45,280,817	97.5 %	950,521	2.1 %
	Maintenance and Repair Services	867,289	1,135,042	962,165	603,951	62.8 %	(263,339)	(30.4)%
	Communications	596,614	670,140	754,989	595,253	78.8 %	(1,361)	(0.2)%
	Property and Casualty Insurance	-	103,544	103,544	-	- %	-	- %
	Public Utility Services	504,536	540,719	584,719	512,246	87.6 %	7,710	1.5 %
	Rentals	2,385,185	2,725,637	2,916,714	2,221,195	76.2 %	(163,990)	(6.9)%
	Other Social Services	517,073	544,178	559,985	417,262	74.5 %	(99,811)	(19.3)%
	Miscellaneous	3,006,681	3,366,868	3,315,954	3,140,894	94.7 %	134,213	4.5 %
	Interfund Transfers	6,658,241	8,515,363	6,435,723	6,223,591	96.7 %	(434,649)	(6.5)%
	Capital Outlays	476,631	703,600	498,513	292,224	58.6 %	(184,407)	(38.7)%
	Construction and Improvements	9,281	341,900	274,895	90,482	32.9 %	81,201	875.0 %
	Debt Service	280,699	-	148,268	137,281	92.6 %	(143,419)	(51.1)%
TOTAL EXPENSE/ENCUM.		\$ 108,270,106	\$ 121,286,447	\$ 117,422,119	\$ 109,879,215	93.6 %	\$ 1,609,110	1.5 %
REVENUES OVER/(UNDER)		\$ 9,669,020	\$ -	\$ 4,381,900	\$ (4,547,413)			
CASH BALANCE		\$ 16,690,038			\$ 12,123,027			

Montgomery County Board of Developmental Disabilities Services (DDS)

The current revenue budget for DDS was \$51.2 million, with an expense estimate of \$53.7 million. The actual figures were \$52.0 million in revenues and expenses of \$50.5 million, increasing the fund reserves by \$1.5 million during 2009.

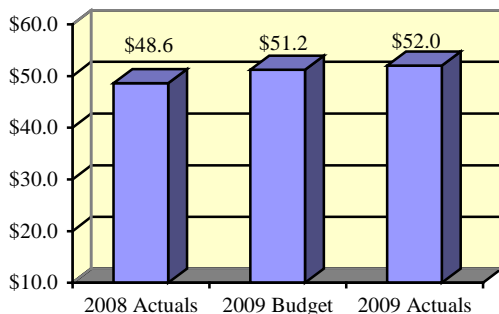
2009 Board of DDS Actual Revenues \$52.0 Million



The following chart depicts an increase in revenues of \$3.4 million from \$48.6 million in 2008 to \$52.0 million in 2009, which was an increase of 6.9%.

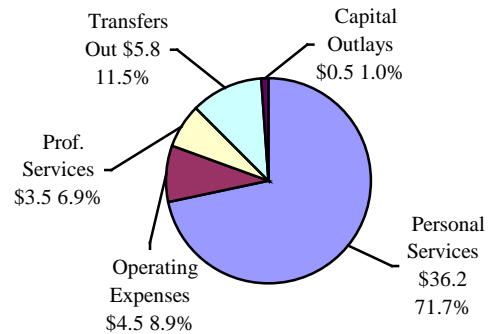
The largest categories of increase were Federal Revenues by \$5.6 million or 120.9% and Human Service Levy Transfers by \$2.4 million or 9.6% for 2009.

2008 - 2009 Revenues (In Millions)



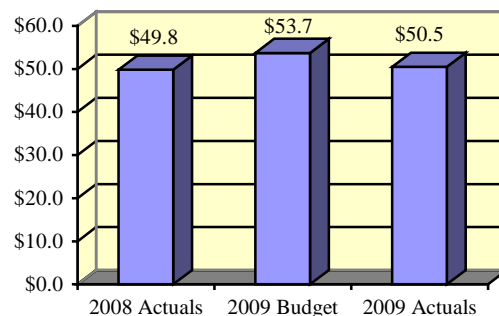
Total expenses of \$50.5 million for the Board of DDS can be viewed in the following pie chart. The largest expenditure category was Personal Services at \$36.2 million or 71.7%. The next largest category was Transfers Out at \$5.8 million or 11.5%.

2009 Board of DDS Actual Expenses \$50.5 Million



Actual and budgeted expenses for Board of DDS are represented in the chart below. The 2009 expenses of \$50.5 million were 94.0% of the budgeted \$53.7 million and were \$0.7 million or 1.4% greater than 2008 actual expenses.

2008 - 2009 Expenses (In Millions)



This fund has budgeted positions totaling 693.5, a decrease of 74.0 positions from the 2008 total of 767.5. There are 643.5 full-time and 50.0 part-time positions.



2009 Fund & Subfund Financial Summary

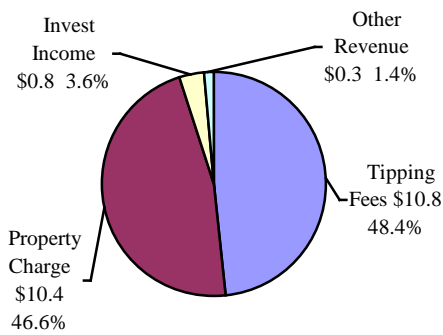
MC Bd of Developmental Disabilities
MC Board of Development Disabilities

Fund 201	Subfund 201	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Property Taxes	3,209,813	3,271,068	3,271,068	2,925,210	89.4 %	(284,603)	(8.9)%
	Federal Revenues	4,649,641	9,472,199	9,524,777	10,272,716	107.9 %	5,623,075	120.9 %
	State Revenues	6,779,078	6,544,501	5,524,897	5,720,544	103.5 %	(1,058,534)	(15.6)%
	Other Charges for Services	8,087,463	4,823,630	4,883,374	4,967,956	101.7 %	(3,119,506)	(38.6)%
	Rentals	66,293	99,366	129,432	96,048	74.2 %	29,754	44.9 %
	Miscellaneous Revenues	403,050	51,800	51,800	284,066	548.4 %	(118,984)	(29.5)%
	Other Financing Sources	4,501	5,000	10,841	10,840	100.0 %	6,340	140.9 %
	Revenue Transfers	24,660,626	25,991,324	26,991,324	27,028,766	100.1 %	2,368,140	9.6 %
	Cost Recovery and Intergov't Transfers	761,732	527,000	793,416	687,859	86.7 %	(73,873)	(9.7)%
	Treas-Unadjusted CC & Ret Ck Entries	-	-	-	-	- %	-	- %
TOTAL REVENUES		\$ 48,622,195	\$ 50,785,888	\$ 51,180,929	\$ 51,994,004	101.6 %	\$ 3,371,809	6.9 %
EXPENSE/ENCUM.								
	Salaries	25,908,738	26,373,329	26,134,611	25,523,319	97.7 %	(385,419)	(1.5)%
	Fringe Benefits	10,818,382	11,539,048	11,451,890	10,668,740	93.2 %	(149,642)	(1.4)%
	Special Fringe Benefits	61,908	82,000	82,000	54,619	66.6 %	(7,290)	(11.8)%
	Post Employment Services	604	2,000	2,000	188	9.4 %	(416)	(68.9)%
	Pre-Employment Services	6,539	5,500	10,000	8,972	89.7 %	2,433	37.2 %
	Operating Supplies	1,592,521	1,942,817	2,005,481	1,456,001	72.6 %	(136,520)	(8.6)%
	Outside Agency Bd Approved Travel	55,985	105,826	106,276	56,055	52.7 %	70	0.1 %
	Routine Business	205,340	241,928	242,128	197,920	81.7 %	(7,420)	(3.6)%
	Staff Training and Development	96,907	96,169	108,661	92,173	84.8 %	(4,734)	(4.9)%
	Contractual Professional Services	2,158,129	2,031,193	2,657,359	2,525,167	95.0 %	367,038	17.0 %
	Social Services Contractual Services	281,482	278,099	270,669	248,689	91.9 %	(32,793)	(11.7)%
	Maintenance and Repair Services	480,297	404,910	486,134	466,252	95.9 %	(14,045)	(2.9)%
	Communications	104,235	100,688	109,888	99,836	90.9 %	(4,399)	(4.2)%
	Property and Casualty Insurance	121,063	187,749	180,749	149,236	82.6 %	28,173	23.3 %
	Public Utility Services	663,845	706,885	712,335	632,690	88.8 %	(31,155)	(4.7)%
	Rentals	281,405	320,958	319,758	255,479	79.9 %	(25,926)	(9.2)%
	Intergovernmental	1,614,638	1,961,142	1,898,142	1,489,286	78.5 %	(125,352)	(7.8)%
	Miscellaneous	149,411	417,424	314,722	226,165	71.9 %	76,753	51.4 %
	Interfund Transfers	4,718,836	1,442,000	5,792,000	5,787,840	99.9 %	1,069,004	22.7 %
	Capital Outlays	419,632	170,500	649,891	465,357	71.6 %	45,725	10.9 %
	Construction and Improvements	24,340	-	152,280	72,453	47.6 %	48,113	197.7 %
TOTAL EXPENSE/ENCUM.		\$ 49,764,238	\$ 48,410,165	\$ 53,686,975	\$ 50,476,435	94.0 %	\$ 712,197	1.4 %
REVENUES OVER/(UNDER)		\$ (1,142,043)	\$ 2,375,723	\$ (2,506,046)	\$ 1,517,569			
CASH BALANCE		\$ 5,064,070			\$ 7,414,813			

Public Works – Solid Waste Management

The current revenue budget for Solid Waste Management was \$22.7 million, with an expense estimate of \$34.5 million. The actual figures were \$22.3 million in revenues and expenses of \$23.2 million, decreasing the fund reserves by \$0.9 million during 2009.

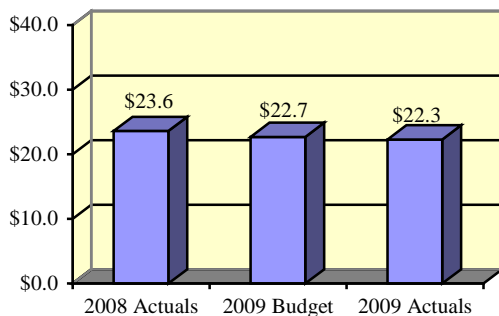
**2009 Solid Waste Actual Revenues
\$22.3 Million**



The following chart depicts a decrease in revenues of \$1.3 million from \$23.6 million in 2008 to \$22.3 million in 2009, which was a decline of 5.8%.

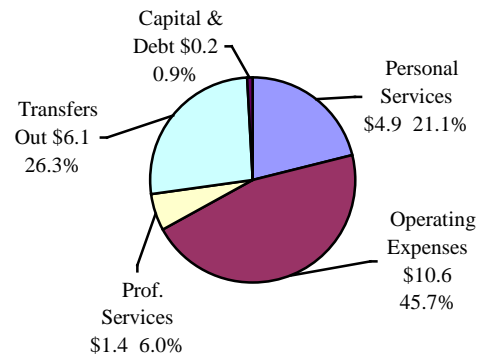
The largest category of decrease was Tipping Fees in the amount of \$1.0 million or 4.4%.

2008 - 2009 Revenues (In Millions)



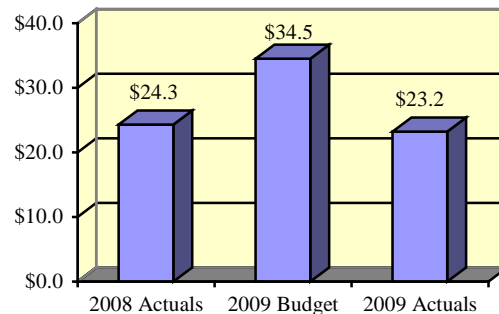
Total expenses of \$23.2 million for Solid Waste Management can be viewed in the following pie chart. The largest expenditure category was Operating Expenses at \$10.6 million or 45.7%. Of this amount \$8.5 million encompasses landfill costs alone. In addition, Operating Transfers of \$6.1 million included a proposed transfer for improvements to the North Transfer Station. To date, no transfers have been made to the capital fund for this project.

**2009 Solid Waste Actual Expenses
\$23.2 Million**



Actual and budgeted expenses for Solid Waste Management are represented in the chart below. The 2009 expenses of \$23.2 million were 67.3% of the budgeted \$34.5 million and were \$1.1 million or 4.6% below 2008 actual expenses.

2008 - 2009 Expenses (In Millions)



For 2009, there are 75.4 full-time positions for Solid Waste Management.



2009 Fund & Subfund Financial Summary

Solid Waste Management Solid Waste Management

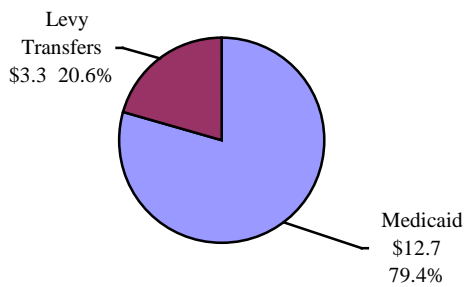
Fund 557	Subfund 557	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Public Works Charges for Services	22,226,045	22,144,799	22,144,799	21,245,882	95.9 %	(980,163)	(4.4)%
	Other Charges for Services	94,763	90,000	90,000	63,909	71.0 %	(30,855)	(32.6)%
	Rentals	28,754	-	-	30,124	- %	1,370	4.8 %
	Miscellaneous Revenues	172,242	33,000	33,000	51,949	157.4 %	(120,293)	(69.8)%
	Other Financing Sources	136,617	-	-	57,554	- %	(79,064)	(57.9)%
	Revenue Transfers	972,730	428,608	428,608	782,738	182.6 %	(189,992)	(19.5)%
	Cost Recovery and Intergov't Transfers	-	-	-	28,562	- %	28,562	- %
	Treas-Unadjusted CC & Ret Ck Entries	-	-	-	-	- %	-	- %
TOTAL REVENUES		\$ 23,631,152	\$ 22,696,407	\$ 22,696,407	\$ 22,260,718	98.1 %	\$ (1,370,434)	(5.8)%
EXPENSE/ENCUM.								
	Salaries	3,503,703	3,834,144	3,834,144	3,667,321	95.6 %	163,618	4.7 %
	Fringe Benefits	1,265,903	1,416,444	1,416,444	1,258,842	88.9 %	(7,061)	(0.6)%
	Special Fringe Benefits	26,456	40,445	40,445	18,239	45.1 %	(8,217)	(31.1)%
	Post Employment Services	4,455	2,525	4,725	3,713	78.6 %	(742)	(16.7)%
	Pre-Employment Services	1,256	4,370	4,170	1,394	33.4 %	139	11.0 %
	Operating Supplies	557,444	635,512	629,212	465,614	74.0 %	(91,830)	(16.5)%
	Routine Business	2,423	5,348	5,348	2,453	45.9 %	30	1.2 %
	Board Approved Travel	7,719	22,798	20,848	7,881	37.8 %	162	2.1 %
	Staff Training and Development	7,039	18,851	19,001	7,654	40.3 %	615	8.7 %
	Contractual Professional Services	621,242	571,283	580,783	525,570	90.5 %	(95,672)	(15.4)%
	Law Enforcement Services	-	-	-	-	- %	-	- %
	Maintenance and Repair Services	1,145,699	1,434,464	1,377,733	714,670	51.9 %	(431,030)	(37.6)%
	Communications	91,999	107,586	107,586	94,096	87.5 %	2,097	2.3 %
	Property and Casualty Insurance	57,275	112,010	112,010	64,280	57.4 %	7,005	12.2 %
	Public Utility Services	8,124,081	10,010,660	10,000,160	9,025,518	90.3 %	901,437	11.1 %
	Rentals	27,553	32,891	31,671	23,064	72.8 %	(4,489)	(16.3)%
	Miscellaneous	1,045,626	1,015,476	1,178,927	1,040,704	88.3 %	(4,922)	(0.5)%
	Interfund Transfers	7,613,337	16,002,338	14,949,138	6,108,679	40.9 %	(1,504,658)	(19.8)%
	Capital Outlays	48,132	2,500	3,100	630	20.3 %	(47,502)	(98.7)%
	Debt Service	147,917	148,000	148,000	148,000	100.0 %	83	0.1 %
TOTAL EXPENSE/ENCUM.		\$ 24,299,261	\$ 35,417,645	\$ 34,463,445	\$ 23,178,321	67.3 %	\$ (1,120,939)	(4.6)%
REVENUES OVER/(UNDER)		\$ (668,109)	\$ (12,721,238)	\$ (11,767,038)	\$ (917,604)			
CASH BALANCE		\$ 22,386,935			\$ 21,686,930			

Stillwater Center

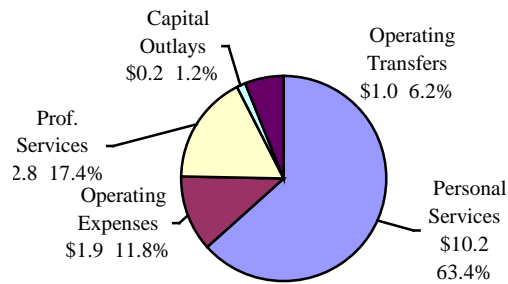
The current revenue budget for Stillwater Center was \$15.7 million, with an expense estimate of \$16.2 million. The actual figures were \$16.0 million in revenues and expenses of \$16.1 million, decreasing the fund reserves by \$61,207 during 2009.

The current expense budget was \$16.2 million, while the actual expenses totaled \$16.1 million. This represents an increase over 2008 expenditures of \$0.4 million or 2.4%. The chart below reflects the labor intensive nature of the Stillwater Center with Personal Services of \$10.2 million or 63.4% of the current expenditure level.

**2009 Stillwater Center Actual Revenues
\$16.0 Million**



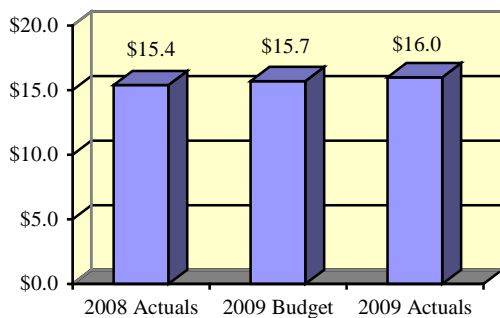
**2009 Stillwater Center Actual Expenses
\$16.1 Million**



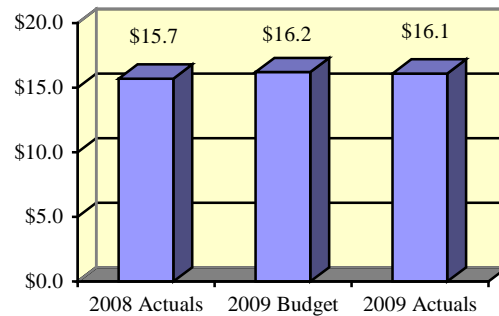
The 2009 actual revenues, as compared to 2008 actual revenues, realized an increase of \$0.6 million or 4.0% over last year.

Actual and budgeted expenditures for Stillwater are represented in the chart below. The 2009 expenses of \$16.1 million were approximately 99.3% of the budgeted \$16.2 million. When compared to 2008 expenses of \$15.7 million, this was an increase of \$0.4 million or 2.4%.

2008 - 2009 Revenues (In Millions)



2008 - 2009 Expenses (In Millions)



This fund had budgeted positions of 236. This was comprised of 150 full-time, 83 part-time and 3 seasonal positions.



2009 Fund & Subfund Financial Summary

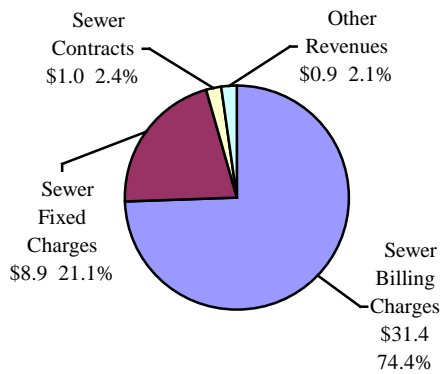
Stillwater Center
Stillwater Center

Fund 507	Subfund 507	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Internal Service Fund Charges	19,134	-	-	-	- %	(19,134)	(100.0)%
	Other Charges for Services	12,470,420	12,505,551	12,676,294	12,790,228	100.9 %	319,808	2.6 %
	Miscellaneous Revenues	4,457	11,000	11,000	17,466	158.8 %	13,009	291.8 %
	Other Financing Sources	121	-	-	2,568	- %	2,447	2,026.0 %
	Revenue Transfers	2,932,245	3,000,000	3,000,000	3,225,000	107.5 %	292,755	10.0 %
	Cost Recovery and Intergov't Transfers	-	-	-	515	- %	515	- %
TOTAL REVENUES		\$ 15,426,376	\$ 15,516,551	\$ 15,687,294	\$ 16,035,777	102.2 %	\$ 609,400	4.0 %
EXPENSE/ENCUM.								
	Statutory Salaries	-	-	-	-	- %	-	- %
	Salaries	6,859,959	6,980,966	7,261,217	7,256,496	99.9 %	396,537	5.8 %
	Fringe Benefits	2,798,960	3,015,897	2,986,689	2,976,086	99.6 %	177,126	6.3 %
	Special Fringe Benefits	14,970	11,047	16,883	13,836	82.0 %	(1,134)	(7.6)%
	Post Employment Services	-	500	500	-	- %	-	- %
	Operating Supplies	1,011,715	823,067	964,987	941,175	97.5 %	(70,540)	(7.0)%
	Routine Business	4,719	7,164	7,234	3,475	48.0 %	(1,245)	(26.4)%
	Board Approved Travel	2,209	9,264	5,273	2,126	40.3 %	(83)	(3.8)%
	Staff Training and Development	5,459	8,451	7,951	2,660	33.5 %	(2,799)	(51.3)%
	Contractual Professional Services	2,962,319	2,666,811	2,637,562	2,613,569	99.1 %	(348,750)	(11.8)%
	Social Services Contractual Services	112	-	-	-	- %	(112)	(100.0)%
	Maintenance and Repair Services	148,318	121,612	143,884	134,210	93.3 %	(14,108)	(9.5)%
	Communications	18,389	29,127	14,127	11,231	79.5 %	(7,158)	(38.9)%
	Property and Casualty Insurance	107,911	30,300	77,447	77,446	100.0 %	(30,465)	(28.2)%
	Public Utility Services	404,362	408,596	366,096	362,955	99.1 %	(41,407)	(10.2)%
	Rentals	37,997	32,957	37,876	37,074	97.9 %	(923)	(2.4)%
	Miscellaneous	382,630	448,919	485,136	482,451	99.4 %	99,820	26.1 %
	Interfund Transfers	782,538	782,788	1,007,788	1,007,787	100.0 %	225,249	28.8 %
	Capital Outlays	165,360	364,080	177,339	174,108	98.2 %	8,748	5.3 %
	Construction and Improvements	10,010	70,000	9,300	300	3.2 %	(9,710)	(97.0)%
TOTAL EXPENSE/ENCUM.		\$ 15,717,937	\$ 15,811,546	\$ 16,207,289	\$ 16,096,984	99.3 %	\$ 379,046	2.4 %
REVENUES OVER/(UNDER)		\$ (291,561)	\$ (294,995)	\$ (519,995)	\$ (61,207)			
CASH BALANCE		\$ 833,855			\$ 877,034			

Water Services - Greater Moraine Beaver creek Sewer

The current revenue budget for Greater Moraine Beaver creek Sewer was \$44.9 million, with an expense estimate of \$45.3 million. The actual figures were \$42.2 million in revenues and expenses of \$41.1 million, increasing the fund reserves by \$1.1 million during 2009.

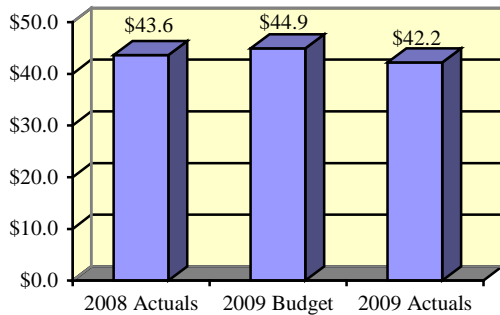
**2009 Sewer Actual Revenues
\$42.2 Million**



The following chart depicts a decrease in revenues of \$1.4 million from \$43.6 million in 2008 to \$42.2 million in 2009, which was a drop of 3.2%.

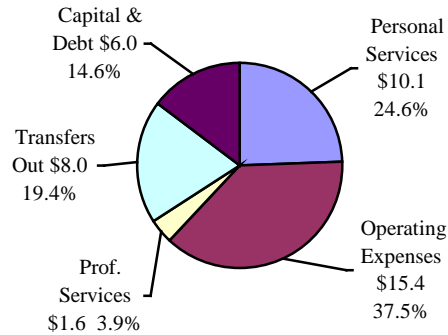
The largest categories of decrease were Sewer Billing Charges and Sewer Contracts in comparison to 2008 actual receipts.

2008 - 2009 Revenues (In Millions)



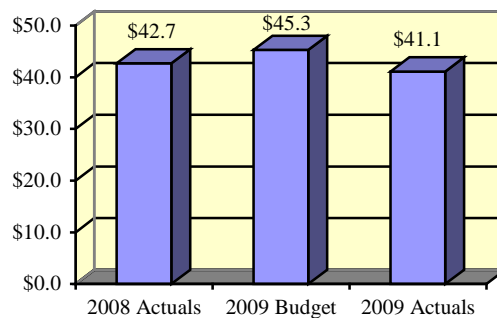
Total expenses of \$41.1 million for Greater Moraine Beaver creek Sewer can be viewed in the following pie chart. The largest expenditure category was Operating Expenses at \$15.4 million or 37.5%. Of this amount \$13.0 million is budgeted under Public Utility Services and includes charges for sewer.

**2009 Sewer Actual Expenses
\$41.1 Million**



Actual and budgeted expenses for Greater Moraine Beaver creek Sewer are represented in the chart below. The 2009 expenses of \$41.1 million were 90.6% of the budgeted \$45.3 million and were \$1.6 million or 3.8% below 2008 actual expenses.

2008 - 2009 Expenses (In Millions)



For 2009, there are 150.99 full-time and 2.3 part-time for a total of 153.29 positions. Budgeted positions are split between the Water and Sewer funds. The 2009 Adopted Positions for Water Services were 250.5.



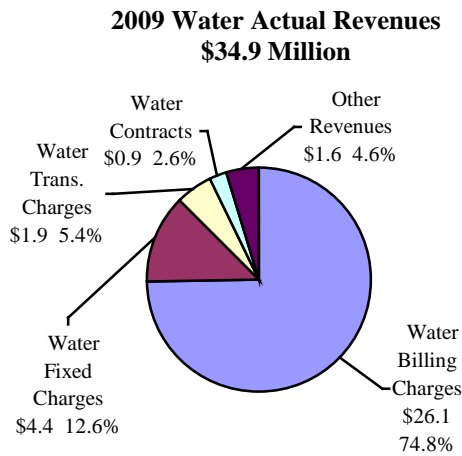
2009 Fund & Subfund Financial Summary

Wastewater Greater Moraine/Beavercreek Sewer

Fund 543	Subfund 543	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Permits	31,430	154,360	154,360	14,427	9.3 %	(17,003)	(54.1)%
	State Revenues	246,728	-	-	-	-	(246,728)	(100.0)%
	Revenues from Other Local Governments	26,375	-	6,000	6,000	100.0 %	(20,375)	(77.3)%
	Sanitary Engineering Charges for Service	42,965,726	44,510,000	44,510,000	41,761,427	93.8 %	(1,204,299)	(2.8)%
	Public Works Charges for Services	-	-	-	-	-	-	-
	Other Charges for Services	69,356	65,000	65,000	54,185	83.4 %	(15,171)	(21.9)%
	Rentals	45,675	50,000	50,000	45,753	91.5 %	78	0.2 %
	Miscellaneous Revenues	139,011	43,640	43,640	145,824	334.2 %	6,813	4.9 %
	Other Financing Sources	42,373	42,000	42,000	19,134	45.6 %	(23,239)	(54.8)%
	Revenue Transfers	4,418	-	-	-	-	(4,418)	(100.0)%
	Cost Recovery and Intergov't Transfers	-	-	-	145,649	-	145,649	-
TOTAL REVENUES		\$ 43,571,092	\$ 44,865,000	\$ 44,871,000	\$ 42,192,399	94.0 %	\$ (1,378,693)	(3.2)%
EXPENSE/ENCUM.								
	Salaries	7,293,563	7,983,011	8,031,911	7,472,997	93.0 %	179,433	2.5 %
	Fringe Benefits	2,685,298	2,968,619	2,994,819	2,618,876	87.4 %	(66,422)	(2.5)%
	Special Fringe Benefits	34,818	54,237	49,454	27,740	56.1 %	(7,078)	(20.3)%
	Post Employment Services	4,797	11,715	11,845	4,857	41.0 %	60	1.2 %
	Pre-Employment Services	3,641	3,900	13,115	10,495	80.0 %	6,854	188.3 %
	Operating Supplies	1,493,635	1,832,759	1,632,606	1,364,791	83.6 %	(128,845)	(8.6)%
	Routine Business	10,427	16,337	16,737	8,551	51.1 %	(1,876)	(18.0)%
	Board Approved Travel	45,620	93,907	91,047	32,935	36.2 %	(12,684)	(27.8)%
	Staff Training and Development	61,815	123,529	141,686	111,046	78.4 %	49,231	79.6 %
	Contractual Professional Services	316,856	396,308	517,144	451,850	87.4 %	134,994	42.6 %
	Maintenance and Repair Services	827,798	1,021,463	965,670	757,790	78.5 %	(70,007)	(8.5)%
	Communications	271,213	291,004	263,530	227,049	86.2 %	(44,163)	(16.3)%
	Property and Casualty Insurance	213,933	305,775	276,775	181,424	65.5 %	(32,509)	(15.2)%
	Public Utility Services	14,975,786	14,995,960	14,978,726	13,013,951	86.9 %	(1,961,836)	(13.1)%
	Rentals	37,136	48,646	73,371	58,539	79.8 %	21,404	57.6 %
	Miscellaneous	646,255	780,363	771,327	661,117	85.7 %	14,862	2.3 %
	Interfund Transfers	7,883,414	7,905,456	7,994,481	7,978,521	99.8 %	95,107	1.2 %
	Cost Recovery and Intergov't Transfers	1,070	-	1,000	1,000	100.0 %	(70)	(6.5)%
	Capital Outlays	275,203	256,243	263,988	186,401	70.6 %	(88,803)	(32.3)%
	Debt Service	5,589,754	6,222,432	6,222,432	5,887,078	94.6 %	297,324	5.3 %
TOTAL EXPENSE/ENCUM.		\$ 42,672,032	\$ 45,311,664	\$ 45,311,664	\$ 41,057,008	90.6 %	\$ (1,615,024)	(3.8)%
REVENUES OVER/(UNDER)		\$ 899,060	\$ (446,664)	\$ (440,664)	\$ 1,135,391			
CASH BALANCE		\$ 22,871,449			\$ 24,376,272			

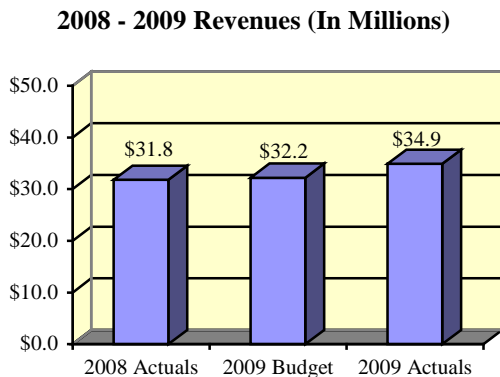
Water Services - Greater Moraine Beaver creek Water

The current revenue budget for Greater Moraine Beaver creek Water was \$32.2 million, with an expense estimate of \$34.3 million. The actual figures were \$34.9 million in revenues and expenses of \$31.6 million, increasing the fund reserves by \$3.3 million during 2009.

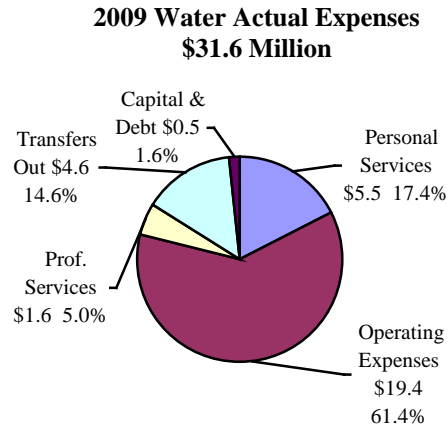


The following chart depicts an increase in revenues of \$3.1 million from \$31.8 million in 2008 to \$34.9 million in 2009, which was an increase of 9.7%.

The largest category of increase was Water Billing Charges of \$2.6 million above 2008 actual receipts.

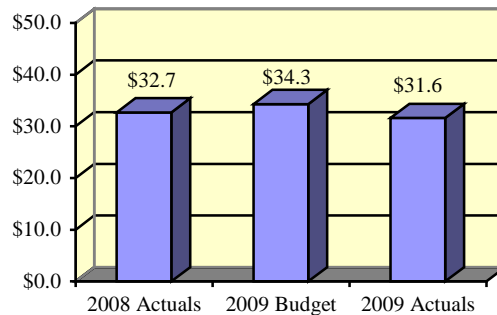


Total expenses of \$31.6 million for Greater Moraine Beaver creek Water can be viewed in the following pie chart. The largest expenditure category was Operating Expenses at \$19.4 million or 61.4%. Of this amount \$16.6 million is budgeted under Public Utility Services and includes charges for water from the City of Dayton.



Actual and budgeted expenses for Greater Moraine Beaver creek Water are represented in the chart below. The 2009 expenses of \$31.6 million were 92.0% of the budgeted \$34.3 million and were \$1.1 million or 3.2% below 2008 actual expenses.

2008 - 2009 Expenses (In Millions)



For 2009, there are 88.0 full-time and 1.7 part-time for a total of 89.7 positions. Budgeted positions are split between the Water and Sewer funds. The 2009 Adopted Positions for Water Services were 250.5.



2009 Fund & Subfund Financial Summary

Water Greater Moraine/Beavercreek Water

Fund 544	Subfund 544	Prior Year Actuals	Adopted Budget	Current Budget	Current Actuals	% of Current	Actual \$ Change	Actual % Change
REVENUES								
	Permits	91,011	246,640	246,640	56,228	22.8 %	(34,783)	(38.2)%
	Revenues from Other Local Governments	579,000	536,250	536,250	913,865	170.4 %	334,865	57.8 %
	General Government Charges for Services	2,954	-	-	-	- %	(2,954)	(100.0)%
	Sanitary Engineering Charges for Service	30,943,937	31,080,250	31,280,250	33,551,975	107.3 %	2,608,039	8.4 %
	Other Charges for Services	8,418	10,000	10,000	49,422	494.2 %	41,004	487.1 %
	Assessments	-	-	-	109,937	- %	109,937	- %
	Rentals	14,906	15,000	15,000	16,553	110.4 %	1,647	11.1 %
	Miscellaneous Revenues	183,542	68,360	68,360	93,316	136.5 %	(90,226)	(49.2)%
	Other Financing Sources	9,600	-	-	60,576	- %	50,977	531.0 %
	Cost Recovery and Intergov't Transfers	-	-	-	78,619	- %	78,619	- %
	Treas-Unadjusted CC & Ret Ck Entries	-	-	-	-	- %	-	- %
TOTAL REVENUES		\$ 31,833,368	\$ 31,956,500	\$ 32,156,500	\$ 34,930,491	108.6 %	\$ 3,097,123	9.7 %
EXPENSE/ENCUM.								
	Salaries	4,090,732	4,568,292	4,566,692	4,042,669	88.5 %	(48,063)	(1.2)%
	Fringe Benefits	1,500,603	1,671,708	1,671,708	1,490,825	89.2 %	(9,778)	(0.7)%
	Special Fringe Benefits	20,437	26,749	26,969	16,535	61.3 %	(3,902)	(19.1)%
	Post Employment Services	3,029	5,995	6,145	3,554	57.8 %	525	17.3 %
	Pre-Employment Services	1,997	2,270	4,676	3,370	72.1 %	1,373	68.7 %
	Operating Supplies	993,966	1,083,584	1,055,284	1,016,325	96.3 %	22,359	2.2 %
	Routine Business	5,260	7,206	7,606	4,423	58.2 %	(837)	(15.9)%
	Board Approved Travel	21,390	47,760	42,676	19,503	45.7 %	(1,887)	(8.8)%
	Staff Training and Development	57,467	88,156	81,175	47,239	58.2 %	(10,228)	(17.8)%
	Contractual Professional Services	206,808	244,049	302,473	261,661	86.5 %	54,853	26.5 %
	Maintenance and Repair Services	832,165	954,640	949,338	921,671	97.1 %	89,506	10.8 %
	Communications	181,331	171,413	161,783	146,264	90.4 %	(35,067)	(19.3)%
	Property and Casualty Insurance	115,937	205,428	236,430	233,380	98.7 %	117,443	101.3 %
	Public Utility Services	18,492,773	19,202,625	19,171,625	17,635,798	92.0 %	(856,975)	(4.6)%
	Rentals	27,232	27,532	38,784	30,344	78.2 %	3,112	11.4 %
	Miscellaneous	706,708	603,417	617,941	605,673	98.0 %	(101,035)	(14.3)%
	Interfund Transfers	4,675,405	4,534,681	4,697,470	4,619,436	98.3 %	(55,970)	(1.2)%
	Cost Recovery and Intergov't Transfers	930	-	-	-	- %	(930)	(100.0)%
	Capital Outlays	190,599	161,193	167,923	97,206	57.9 %	(93,393)	(49.0)%
	Debt Service	527,408	534,409	534,409	413,963	77.5 %	(113,446)	(21.5)%
TOTAL EXPENSE/ENCUM.		\$ 32,652,179	\$ 34,141,107	\$ 34,341,107	\$ 31,609,840	92.0 %	\$ (1,042,339)	(3.2)%
REVENUES OVER/(UNDER)		\$ (818,811)	\$ (2,184,607)	\$ (2,184,607)	\$ 3,320,651			
CASH BALANCE		\$ 8,438,551			\$ 11,958,005			