2015 Budget in Brief
Office of Management and Budget
Dear Montgomery County Resident,

We are proud to present Montgomery County’s 2015 Adopted Budget, which continues to support our focus on the county’s strategic initiatives.

In 2012-2013, the Montgomery County Commissioners launched MCOFuture, an ambitious initiative to engage our citizens, businesses, organizations and government officials in serious dialogue about creating a path to success for the future of Montgomery County. We held a series of public forums to gather input from our citizens and we asked some of our community’s best talent from the University of Dayton, Sinclair Community College, Wright State University and Central State University to take a hard look at how we stood among similar counties. We found that these “winning” counties had high educational attainment, economic diversity, relative tax advantages, more coordination, cooperation and collaboration, and highly positive attitudes about their area’s advantages and achievements. Taking all of this data and public input, we unveiled the MCOFuture Plan in 2013 and have incorporated these items into the County’s Strategic Plan:

1. Increase the percentage of adults who have a college degree or a post high school credential that certifies they have a skill or trade;
2. Target County economic development assistance to small and emerging businesses;
3. Collaborate to save money and improve competitiveness;
4. Use solid metrics to improve operational efficiency.

As with previous Adopted Budgets, we have continued our collaboration with our elected officeholders, agencies, cities, villages and townships and the private sector to build the foundation for a prosperous regional economy.

We remain committed to a strong economy and quality of life for our residents, as well as innovation and service excellence. This publication is an overview of how the county spends its annual budget, the programs it supports, the sources of funding and accomplishments and goals of each program area.

We are proud of Montgomery County’s tradition of teamwork, integrity and creativity. Many of our services are nationally recognized for their excellence and are models for counties across the country. Through programs such as our MCOFuture Plan, our comprehensive economic development strategies and our combined human service levies, we firmly believe our county continues to have a bright future.

Sincerely,

Deborah A. Lieberman, President
Judy Dodge
Dan Foley

County Commissioner
County Commissioner
County Commissioner

President
Judy Dodge
Dan Foley

County Commissioner
County Commissioner
County Commissioner

Board of County Commissioners
(937) 225-4690

County Administrator
Joseph P. Tuss
(937) 225-4693

DEPARTMENTS:

Administrative Services
Assistant County Administrator
Amy S. Wiedeman
(937) 225-4693

Community and Economic Development
Director
Erik Collins
(937) 225-4351

Environmental Services
Director
Patrick Turnbull, P.E.
(937) 781-2500

Job and Family Services
Director
Gayle Bullard
(937) 276-1684

Human Services Planning & Development Assistant
County Administrator
Thomas Kelley
(937) 225-4695

Office of Management & Budget
Director
Timothy S. Nolan
(937) 225-4735

Stillwater Center
Director
Michelle Pierce-Mobley
(937) 890-0646
Montgomery County at a Glance

**The Economy**

Employment
(2014 Average)
Unemployment rate: 5.7%
State 7.4%
Labor force: 245,700

Incomes
Personal per capita income: $39,795
Rank: 16th of 88 counties per capita income
County poverty rate 17.7%
Median household income: $43,401

**The People**

Population
535,846 (2013 Estimate)
Persons under age 18: 22.9%
Persons age 65 and over: 15.3%
Average household size: 2.3
Caucasian 74.0%
African American 21.0%
Hispanic 2.3%, All other 2.7%
Male 48.1%, Female 51.9%

Education
88.1% of population
25 and older are high school graduates
24.4% have a bachelor’s degree or higher

Civic Participation
(2013)
Number of Precincts: 360
Number of Registered Voters: 374,325
Voted-2014 Election: 156,848
Percent of Registered Voters: 41.9%

**The Land**

Area
461.7 square miles
Largest cities include Dayton, Kettering and Huber Heights

**Government**
19 municipalities
9 townships
16 school districts
3 elected County Commissioners
8 other elected officials
25 Judges

**Weather**
Average high: 63 degrees Fahrenheit
Average low: 44.2 degrees Fahrenheit
Average annual precipitation 39.41 inches

**Housing**
254,637 housing units
222,892 occupied housing units
Home ownership rate: 62.6%
Median monthly owner’s cost: $1,258
Median monthly gross rent: $715

**Other Vital Statistics**
Birth rate: 12.6 per 1,000
Death rate: 10.5 per 1,000
Marriage rate: 5.7 per 1,000
Divorce rate: 3.7 per 1,000
How Does The County Spend its Annual Budget?

Montgomery County provides law enforcement, judicial activities, social services, parks, water, sewer and solid waste services, and community and economic development programs. The county budget has seven fund groups which designate money for specific purposes. They are the General Fund, Enterprise, Internal Service, Debt Service, Special Assessment, Special Revenue and Capital Funds. For example, the General Fund is the county’s primary operating fund and represents resources that the county may use in any way deemed appropriate by the County Commissioners. This fund is also one of the chief indicators of the county’s financial health. The General Fund budget for 2015 is $139.1 million. Special Revenue Funds have legal restrictions and must be used for a designated purpose. An example would be grant funds received from the federal or state governments such as the Community Development Block Grant Program.

Internal Service funds include services which provide support to general operations and which are supported by fees charged to county departments.

Enterprise funds include departments which operate almost exclusively on fees charged to the public or customers.

There are several ways in which one can look at how the county will spend its budget in 2015. In the next section, we will explain the budget by department, program area and category with the breakdown of expenses by each area.

COUNTY DEPARTMENTS AND FUNDING SOURCES

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Special Revenue, Levy, Debt</th>
<th>Internal Service</th>
<th>Enterprise</th>
</tr>
</thead>
<tbody>
<tr>
<td>$139,123,309</td>
<td>$484,508,323</td>
<td>$62,502,408</td>
<td>$119,491,178</td>
</tr>
</tbody>
</table>

Auditor
Board of County Commission Depts.
Board of Elections
Clerk of Courts
Common Pleas Court
Coroner
County Municipal Courts
Court of Appeals
Data Processing
Domestic Relations Court
Engineer
Human Services
Planning & Development
Juvenile Court
Municipal Courts
Non-Departmental
Probate Court
Prosecutor
Public Defender
Recorder
Records Center & Archives
Sheriff
Treasurer
Veteran Services Commission

ADAMHS Board
Board of Developmental Disabilities Services
Family & Children First Council
Human Services Levy
Job & Family Services
Law Library Resources
MonDay Program
Road Auto & Gas Fund
Soil & Water Conservation
Other State & Federal Grant Programs

Administrative Services
- Health Insurance Administration
- Information Technology
- Kronos Timekeeping Services
- Mailroom
- Printing Services
- Risk Management (Property & Liability Insurance, Workers’ Compensation)
- Service Depot
- Stockroom
Auditor
- Telecommunications
Data Processing Services

Administrative Services
- Parking Facilities
Environmental Services
- Solid Waste
- Water Services
Stillwater Center
Departments serve community needs by providing specific services, such as the Environmental Services Department, which provides clean drinking water and manages wastewater and solid waste, and the Job and Family Services Department, which provides social services to Montgomery County citizens.

Some departments have several divisions or “sub-departments.” For example, Administrative Services is made up of the Animal Resource Center, Risk Management, Learning and Performance, Human Resources, Purchasing, Central Services, Communications, Emergency Management and Building Services. Juvenile Court operates the Juvenile Detention Center and a Residential Treatment Facility, which houses juvenile offenders.

“Non-Departmental” refers to line items in the General Fund budget which are not under the control of a particular department or elected official. These funds are managed by the Office of Management and Budget and include assessments (e.g., Auditor charges), subsidies, and shared costs such as property and liability insurance. The following listing shows the departments within the county, the 2015 budget for each, and the number of people (full-time and part-time positions) within that department.

### Budget Summary by Department

<table>
<thead>
<tr>
<th>County Department</th>
<th>2015 Adopted Budget</th>
<th>2015 Budgeted Positions</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADAMHS Board</td>
<td>$37,959,400</td>
<td>30</td>
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<tr>
<td>Administrative Services</td>
<td>80,280,285</td>
<td>183</td>
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<tr>
<td>Auditor</td>
<td>9,088,113</td>
<td>82</td>
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<tr>
<td>Automatic Data Processing Center</td>
<td>3,331,866</td>
<td>31</td>
</tr>
<tr>
<td>Board of County Commissioners</td>
<td>843,568</td>
<td>9</td>
</tr>
<tr>
<td>Board of Elections</td>
<td>3,423,992</td>
<td>30</td>
</tr>
<tr>
<td>Clerk of Commission</td>
<td>228,713</td>
<td>2</td>
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<tr>
<td>Clerk of Courts</td>
<td>6,936,308</td>
<td>99</td>
</tr>
<tr>
<td>Common Pleas Court - General</td>
<td>13,612,413</td>
<td>173</td>
</tr>
<tr>
<td>Community and Economic Development</td>
<td>5,591,715</td>
<td>29</td>
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<tr>
<td>Coroner</td>
<td>4,599,273</td>
<td>48</td>
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<tr>
<td>County Administrator</td>
<td>231,286</td>
<td>1</td>
</tr>
<tr>
<td>County Municipal Court</td>
<td>1,190,081</td>
<td>16</td>
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<tr>
<td>Court of Appeals</td>
<td>136,392</td>
<td>3</td>
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<tr>
<td>Debt Service</td>
<td>7,217,744</td>
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<tr>
<td>Domestic Relations Court</td>
<td>3,323,085</td>
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<tr>
<td>Engineer</td>
<td>14,315,013</td>
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<tr>
<td>Environmental Services</td>
<td>101,003,254</td>
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<tr>
<td>Human Services Planning &amp; Development</td>
<td>137,692,462</td>
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<tr>
<td>Job and Family Services</td>
<td>154,521,234</td>
<td>941</td>
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<tr>
<td>Juvenile Court</td>
<td>29,964,179</td>
<td>456</td>
</tr>
<tr>
<td>Law Library Resources</td>
<td>770,236</td>
<td>6</td>
</tr>
<tr>
<td>Miami Valley Regional Crime Lab</td>
<td>3,627,851</td>
<td>29</td>
</tr>
<tr>
<td>MonDay Community Corrections</td>
<td>6,022,743</td>
<td>105</td>
</tr>
<tr>
<td>Montgomery County Board of DDS</td>
<td>55,893,936</td>
<td>597</td>
</tr>
<tr>
<td>Municipal Courts</td>
<td>1,290,689</td>
<td>-</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>23,718,463</td>
<td>-</td>
</tr>
<tr>
<td>Office of Management &amp; Budget</td>
<td>3,206,920</td>
<td>8</td>
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<tr>
<td>Probate Court</td>
<td>2,333,879</td>
<td>31</td>
</tr>
<tr>
<td>Prosecutor</td>
<td>10,700,679</td>
<td>129</td>
</tr>
<tr>
<td>Public Defender</td>
<td>4,684,634</td>
<td>59</td>
</tr>
<tr>
<td>Recorder</td>
<td>1,332,434</td>
<td>20</td>
</tr>
<tr>
<td>Records Center &amp; Archives</td>
<td>939,411</td>
<td>15</td>
</tr>
<tr>
<td>Sheriff</td>
<td>51,522,186</td>
<td>436</td>
</tr>
<tr>
<td>Soil &amp; Water Conservation</td>
<td>670,706</td>
<td>7</td>
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<tr>
<td>Special Assessment</td>
<td>228,813</td>
<td>-</td>
</tr>
<tr>
<td>Stillwater Center</td>
<td>16,236,167</td>
<td>227</td>
</tr>
<tr>
<td>Treasurer</td>
<td>4,848,845</td>
<td>35</td>
</tr>
<tr>
<td>Veteran Services Commission</td>
<td>2,106,250</td>
<td>24</td>
</tr>
</tbody>
</table>

**Total Operating Budget**  
$805,625,218  | 4,344
How Does The County Spend its Annual Budget?

By Program Area

2015 ADOPTED BUDGET BY PROGRAM AREA

$805,625,218

The county’s offices and departments may also be organized by program areas which are made up of departments and/or divisions that are combined to present a budget that serves a particular purpose. The county’s budget can be divided into six areas:

48.8%

Social Services

Social Services includes Alcohol, Drug Addiction and Mental Health Services Board, Board of Developmental Disabilities Services, Human Services Planning & Development, Human Services Levies, Job and Family Services, the Job Center, and the Stillwater Center. These agencies provide a wide array of safety net services ranging from public assistance, child protection, job training, mental health substance abuse treatment and support for mentally and physically disabled persons.

21.6%

Judicial and Law Enforcement

Judicial and Law Enforcement includes agencies providing for the needs of the civil and criminal justice systems and security for county employees and clients utilizing the court system. Offices in this group include the Child Support Enforcement Agency, Clerk of Courts, Coroner/Crime Lab, Courts, Prosecutor, Public Defender, and the Sheriff.

14.4%

Environment and Public Works

Environment and Public Works includes the County Engineer and Environmental Services. These offices/departments maintain roads and bridges, protect the environment and provide water, sewer and waste disposal services.

12.6%

General Government

General Government agencies provide for the administrative operation of county government through the offices of the Auditor, Board of County Commissioners, Board of Elections, Recorder, Treasurer, and several others.

1.4%

Community and Economic Development

Community and Economic Development includes Arts & Cultural District Contribution, Building Regulations, Community Development Block Grant, County Parks, Cultural Facilities, ED/GE Program, Planning Commission and others. These programs maintain and improve our community, stimulate economic development through the promotion of regional growth, and enhance amenities within the county.

1.2%

Debt Service

Debt Service represents the county’s vehicle for providing funding for construction, renovation and other improvements to county infrastructure. Although it has been identified as a service area, Debt Service functions more as an expenditure category rather than a specific service area such as those presented above. Also included in debt funded projects are the costs of servicing debt for various major improvements to the water, sewer, and solid waste systems.
How Does The County Spend its Annual Budget?
By Category

2015 ADOPTED BUDGET BY CATEGORY

The budget may be explained in terms of dollars spent by category, such as Personal Services or Operating Expenses, regardless of the department or service area. The above chart shows expenses by category as defined in the narrative.

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>35.5%</td>
<td>Wages, including overtime and fringe benefits.</td>
</tr>
<tr>
<td>Professional Services</td>
<td>12.5%</td>
<td>Medical, legal, data processing, auditing, engineering, law enforcement, maintenance and repair services, communications, insurance, board and care of prisoners and other professional service costs.</td>
</tr>
<tr>
<td>Social Services</td>
<td>12.0%</td>
<td>Various types of social service payments, foster home costs, and soldier's relief allowance.</td>
</tr>
<tr>
<td>Operating Expenses</td>
<td>19.9%</td>
<td>Day-to-day expenses needed to run the various departments such as office space, utilities and operating supplies.</td>
</tr>
<tr>
<td>Other Expenses</td>
<td>18.4%</td>
<td>Payments made for subsidies to county and external agencies, intergovernmental agreements, interfund transfers and payments for bonds and notes.</td>
</tr>
<tr>
<td>Capital Outlays</td>
<td>1.7%</td>
<td>Expenses for capital projects, construction, improvements and operating equipment.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>PERSONAL SERVICES</td>
<td>$285,826,636</td>
</tr>
<tr>
<td>PROFESSIONAL SERVICES</td>
<td>$100,902,208</td>
</tr>
<tr>
<td>SOCIAL SERVICES</td>
<td>$96,933,808</td>
</tr>
<tr>
<td>CAPITAL OUTLAYS</td>
<td>$13,682,576</td>
</tr>
<tr>
<td>OTHER EXPENSES</td>
<td>$148,351,337</td>
</tr>
<tr>
<td>OPERATING EXPENSES</td>
<td>$159,928,653</td>
</tr>
</tbody>
</table>

2015 ADOPTED BUDGET

$805,625,218
Where Does the Money Come From to Pay for These Expenses?

2015 INCOME BUDGET

Total Income Budget

$793,121,611

The chart shows the $793.1 million in revenues estimated for the county in 2015. An explanation of each type of revenue is also included.

- **Charges For Services** $211,784,172 (26.7%)
- **Taxes** $212,134,462 (26.7%)
- **Intergovernmental** $194,970,426 (24.6%)
- **Other Financing Sources** $157,076,865 (19.8%)
- **Miscellaneous** $11,805,686 (1.5%)
- **Investment Income** $5,350,000 (0.7%)

**Charges for Services**

Charges for Services are fees charged by county departments and agencies for various user services. Water, sewer and solid waste charges account for the majority of this category.

**Taxes**

Taxes are revenues received based on holdings of property and the purchase of goods. The major sources of taxes for the county are property, sales, motor vehicle fuel/license and property transfer taxes.

**Intergovernmental**

Intergovernmental are the revenues received from federal, state and local governments to support programs such as public assistance, housing, job training, community development, child support and various other activities.

**Other Financing Sources**

Other Financing Sources include the sale of county assets, inter-departmental service agreements, Human Services Levy transfers and various interfund transfers between county agencies.

**Miscellaneous**

Miscellaneous represents revenues received from the rental of county property, vendor licenses, court fines and forfeitures, permits, refunds, donations, unclaimed funds and other miscellaneous income.

**Investment Income**

Investment Income is interest income generated by investing county funds in an investment pool managed by the Treasurer’s Office. The majority of investment income proceeds are distributed to the General Fund pursuant to state law.
# How Does The County Spend its Annual Budget?

## General Fund by Department

<table>
<thead>
<tr>
<th>Department Description</th>
<th>2015 Adopted Budget</th>
<th>2015 Budgeted Positions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative Services</td>
<td>$9,038,033</td>
<td>75</td>
</tr>
<tr>
<td>Auditor</td>
<td>3,023,334</td>
<td>37</td>
</tr>
<tr>
<td>Automatic Data Processing Center</td>
<td>3,288,681</td>
<td>31</td>
</tr>
<tr>
<td>Board of County Commissioners</td>
<td>843,568</td>
<td>9</td>
</tr>
<tr>
<td>Board of Elections</td>
<td>3,374,027</td>
<td>30</td>
</tr>
<tr>
<td>Clerk of Commission</td>
<td>228,713</td>
<td>2</td>
</tr>
<tr>
<td>Clerk of Courts</td>
<td>3,972,858</td>
<td>56</td>
</tr>
<tr>
<td>Common Pleas Court - General</td>
<td>11,487,606</td>
<td>148</td>
</tr>
<tr>
<td>Community/Economic Development</td>
<td>1,417,629</td>
<td>10</td>
</tr>
<tr>
<td>Coroner</td>
<td>3,125,728</td>
<td>32</td>
</tr>
<tr>
<td>County Administrator</td>
<td>231,286</td>
<td>1</td>
</tr>
<tr>
<td>County Municipal Court</td>
<td>802,557</td>
<td>11</td>
</tr>
<tr>
<td>Court of Appeals</td>
<td>136,392</td>
<td>3</td>
</tr>
<tr>
<td>Domestic Relations Court</td>
<td>3,317,085</td>
<td>46</td>
</tr>
<tr>
<td>Engineer</td>
<td>359,880</td>
<td>2</td>
</tr>
<tr>
<td>Human Services Planning &amp; Development</td>
<td>830,002</td>
<td>4</td>
</tr>
<tr>
<td>Juvenile Court</td>
<td>17,851,282</td>
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</tr>
<tr>
<td>Municipal Courts</td>
<td>1,290,689</td>
<td>-</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>23,718,463</td>
<td>-</td>
</tr>
<tr>
<td>Office of Management &amp; Budget</td>
<td>765,794</td>
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</tr>
<tr>
<td>Probate Court</td>
<td>1,683,293</td>
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</tr>
<tr>
<td>Prosecutor</td>
<td>9,657,176</td>
<td>122</td>
</tr>
<tr>
<td>Public Defender</td>
<td>4,684,634</td>
<td>59</td>
</tr>
<tr>
<td>Recorder</td>
<td>989,656</td>
<td>18</td>
</tr>
<tr>
<td>Records Center &amp; Archives</td>
<td>939,411</td>
<td>15</td>
</tr>
<tr>
<td>Sheriff</td>
<td>28,471,509</td>
<td>259</td>
</tr>
<tr>
<td>Treasurer</td>
<td>1,487,773</td>
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</tr>
<tr>
<td>Veteran Services Commission</td>
<td>2,106,250</td>
<td>24</td>
</tr>
<tr>
<td><strong>GRAND TOTAL</strong></td>
<td><strong>$139,123,309</strong></td>
<td><strong>1,323</strong></td>
</tr>
</tbody>
</table>
How Does The County Spend its Annual Budget?
General Fund by Program Area

2015 ADOPTED BUDGET BY PROGRAM AREA
GENERAL FUND

$139,123,309

<table>
<thead>
<tr>
<th>Program Area</th>
<th>Budget (in thousands)</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$25,724,342</td>
<td>18.5%</td>
</tr>
<tr>
<td>Judicial and Law Enforcement</td>
<td>$99,272,246</td>
<td>71.4%</td>
</tr>
<tr>
<td>Social Services</td>
<td>$6,232,262</td>
<td>4.5%</td>
</tr>
<tr>
<td>Community and Economic Development</td>
<td>$4,962,269</td>
<td>3.5%</td>
</tr>
<tr>
<td>Debt Service</td>
<td>$2,251,790</td>
<td>1.6%</td>
</tr>
<tr>
<td>Environment and Public Works</td>
<td>$680,400</td>
<td>0.5%</td>
</tr>
</tbody>
</table>

Just like the county’s total budget, the General Fund budget may also be organized by program areas that are made up of departments and/or divisions that are combined to present a budget that serves a particular purpose.

71.4%
Judicial and Law Enforcement
Judicial and Law Enforcement agencies provide for the needs of the civil and criminal justice systems, security for county employees and clients using the various courts, as well as departments including the Clerk of Courts, Coroner, Prosecutor, Public Defender, and Sheriff.

18.5%
General Government
General Government agencies provide for the daily operation of county government through the offices of the Auditor, Board of County Commissioners, Board of Elections, Recorder, Treasurer and several others.

4.5%
Social Services
Within the General Fund, Social Services includes the Veteran Services Commission providing emergency assistance to veterans, and various Non-Departmental items, including Public Assistance Mandated Share and the county’s share of the child support program.

3.5%
Community and Economic Development
Community and Economic Development includes the following departments and programs: county parks, Planning Commission and others. These programs maintain and improve our community, stimulate economic development through the promotion of regional growth, and enhance amenities within the county.

1.6%
Debt Service
Debt Service represents the county’s vehicle for providing funding for construction, renovation and other improvements to county infrastructure.

0.5%
Environment and Public Works
Environment and Public Works includes the County Engineer and Non-Departmental items such as subsidies to Montgomery Soil and Water Conservation District and the Office of Emergency Management. These agencies provide services that maintain roads and bridges, conserve resources and facilitate emergency preparedness.
How Does The County Spend its Annual Budget?
General Fund by Category

2015 GENERAL FUND ADOPTED BUDGET BY CATEGORY

$139,123,309

63.8%  Personal Services
  Personal Services is comprised of wages, including overtime and fringe benefits.

13.0%  Professional Services
  Professional Services are used to pay for medical, legal, data processing, auditing, engineering, law enforcement, maintenance and repair services, communications, insurance, and other professional service costs.

8.9%  Other Expenses
  Other Expenses include payments made for subsidies to county and external agencies, intergovernmental agreements, interfund transfers and payments for bonds and notes.

8.0%  Operating Expenses
  Operating Expenses are the day-to-day expenses needed to run the various General Fund departments such as supplies, rent and utility costs.

4.9%  Social Services
  Social Services include various types of social service payments (such as mandated share for public assistance and child support), foster home costs and soldier’s relief allowance.

1.4%  Capital Outlays
  Capital Outlays are the expenses for replacement and operating equipment for General Fund offices, other than those in capital improvement projects.

2015 BUDGET IN BRIEF MONTGOMERY COUNTY
Where Does the Money Come From in the General Fund to Pay for These Expenses?

2015 GENERAL FUND INCOME BUDGET

The chart shows the $139.1 million in revenues estimated for the county General Fund in 2015. An explanation of each type of revenue is also included.

- **Taxes (Sales, Property & Property Transfer)** $89,352,200 64.2%
- **Charges For Services** $17,167,900 12.3%
- **Intergovernmental** $17,094,321 12.3%
- **Other Financing Sources** $8,140,966 5.9%
- **Investment Income** $5,140,000 3.7%
- **Miscellaneous** $2,236,653 1.6%

### Sales Tax History (Dollars in Millions)

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$58.9</td>
</tr>
<tr>
<td>2010</td>
<td>$60.4</td>
</tr>
<tr>
<td>2011</td>
<td>$65.6</td>
</tr>
<tr>
<td>2012</td>
<td>$68.7</td>
</tr>
<tr>
<td>2013</td>
<td>$70.6</td>
</tr>
<tr>
<td>2014</td>
<td>$73.6</td>
</tr>
<tr>
<td>2015 est.</td>
<td>$74.0</td>
</tr>
</tbody>
</table>

### Property Tax History (Dollars in Millions)

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>$14.7</td>
</tr>
<tr>
<td>2010</td>
<td>$14.6</td>
</tr>
<tr>
<td>2011</td>
<td>$14.5</td>
</tr>
<tr>
<td>2012</td>
<td>$13.5</td>
</tr>
<tr>
<td>2013</td>
<td>$13.4</td>
</tr>
<tr>
<td>2014</td>
<td>$13.4</td>
</tr>
<tr>
<td>2015 est.</td>
<td>$12.9</td>
</tr>
</tbody>
</table>

As of September 1, 2013 the sales tax rate in Montgomery County is 7.25%. Of this amount, 5.75% goes to the State of Ohio, 1.0% goes toward the operation of the county and 0.5% to the Greater Dayton Regional Transit Authority.

**64.2%**

**Taxes**

Taxes are revenues received based on holdings of property and the purchase of goods. The major sources of taxes for the county’s General Fund are property, sales and property transfer taxes.
Charges for Services
Charges for Services are fees charged by county departments and agencies for various user services with Auditor, Clerk of Courts, Recorder, Sheriff, Treasurer and Indirect Cost fees accounting for the majority of this category. Charges for elected offices are normally set by Ohio Revised Code.

Intergovernmental
Intergovernmental are the revenues received from federal, state and local governments. The largest source of revenue from the state includes the Local Government Funds (LGF), Property Tax Homestead and Rollback, and indigent defense reimbursements.

LOCAL GOVERNMENT FUND HISTORY (DOLLARS IN MILLIONS)

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>13.2</td>
<td>13.5</td>
<td>13.5</td>
<td>9.4</td>
<td>7.2</td>
<td>7.0</td>
<td>7.2</td>
</tr>
</tbody>
</table>

Other Financing Sources
Other Financing Sources include the sale of county assets, inter-departmental service agreements, Human Services Levy transfers and various interfund transfers between county agencies.

Investment Income
Investment Income is interest income generated by investing county funds in an investment pool managed by the Treasurer’s Office. The majority of investment income proceeds are distributed to the General Fund pursuant to state law.

INVESTMENT INCOME HISTORY (DOLLARS IN MILLIONS)

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>16.4</td>
<td>11.9</td>
<td>8.2</td>
<td>7.8</td>
<td>6.6</td>
<td>5.7</td>
<td>5.1</td>
</tr>
</tbody>
</table>

HOW YOUR PROPERTY TAXES ARE CALCULATED

<table>
<thead>
<tr>
<th>Description</th>
<th>Formula</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appraised Value</td>
<td>Estimated worth of your home</td>
</tr>
<tr>
<td>Assessed Value</td>
<td>35.0% of the Appraised Value</td>
</tr>
<tr>
<td>One Mill</td>
<td>$1.00 per every $1,000 of Assessed Value</td>
</tr>
<tr>
<td>Tax Rate</td>
<td>The total millage in the county varies from 67.68 to 162.69 mills, depending on the city, township, or school district in which you live. Of the total, Montgomery County receives 16.94 mills (excludes 1.80 mills for the countywide park district and 3.20 mills for the community college)</td>
</tr>
</tbody>
</table>

Miscellaneous
Miscellaneous represents revenues received from the rental of county property, vendor licenses, court fines and forfeitures, refunds, donations, unclaimed funds and other miscellaneous income.
At $392.8 million, Social Services is by far the county’s largest area, representing 48.8% of the county’s total budget.

Social Services Include:

- Child welfare, including: investigation of child abuse and neglect cases, family stabilization, child placement and abuse prevention services
- Services to the frail and elderly
- Public assistance and self-sufficiency programs
- Services for those with developmental disabilities
- Community healthcare services
- Alcohol and drug addiction programs
- Mental health programs

STATISTICS

Montgomery County is one of only two counties in Ohio that fund health and human services through combined health and human service levies rather than single-purpose tax levies. These combined levies provide for more flexible funding. Human Services Planning & Development administers Human Service Levy funding, totaling $128.3 million in 2015. Additionally, Human Services Planning & Development serves as the statutory lead collaborative for county-based health and human services planning.

Human Services Levy funds provide the local funding to complement state and federal funding for the following state mandated agencies.

- **Job and Family Services**
  Children Services Division
  served 5,584 families, provided foster or out-of-home placements to 676 children in need and gave 90 children new permanent homes through adoption.

- **Developmental Disabilities Services (DDS)**
  serves over 3,400 children and adults with disabilities annually, providing for programs such as work and transportation, special education and early intervention for young children with developmental delays.

- **Public Health — Dayton & Montgomery County**
  provides immunizations for babies and seniors, community healthcare and Meals on Wheels. They also prepare for and manage potential community health threats.

- **The Stillwater Center**
  provides residential living for approximately 98 medically fragile citizens with severe and profound disabilities.

- **The Alcohol, Drug Addiction and Mental Health Services Board**
  provides 10,191 people with intervention, prevention, education or treatment services.
The Senior Services Network Office helps identify and prioritize the needs of the frail elderly, solicits bids for providing services to meet those needs and helps develop contracts for services, which allows seniors to remain in their homes and avoid premature entry into nursing facilities.

**INITIATIVES**
- Strengthen the workforce of Montgomery County by coordinating a cohesive system of education, training, economic development, and health and human services within the public and private sectors.
- Promote self-sufficiency and economic independence through one of the nation’s largest Job Centers. The Job Center offers employment opportunities, job training, unemployment insurance benefits, public assistance and other supportive services.
- Continue family support and stabilization efforts underway in the Job and Family Services Children Services Division to ensure children are safe and protected, while minimizing family separation.
- Continue to expand living, social and employment opportunities in the community for individuals with developmental disabilities.
- Build upon the progress of the Alcohol and Other Drugs (AOD) Task Force to strengthen services provided for people with mental illness and drug/alcohol addiction through programs such as drug and mental health courts and cooperative initiatives with Alcohol, Drug Addiction and Mental Health Services Board, Job and Family Services and Board of Developmental Disabilities Services.
- Improve and strengthen efforts to support youth transitioning out of foster care and the juvenile justice system. The Education Unit creates educational plans for each foster child to assess individual needs and provide structured guidance for their future success.
How Does The County Spend its Annual Budget?  
General Government and Debt Service

<table>
<thead>
<tr>
<th>Department</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Board of County Commissioners</td>
<td>65.8%</td>
</tr>
<tr>
<td>Auditor</td>
<td>8.2%</td>
</tr>
<tr>
<td>Auditor (Debt)</td>
<td>6.7%</td>
</tr>
<tr>
<td>Non-Departmental</td>
<td>4.8%</td>
</tr>
<tr>
<td>Board of Elections</td>
<td>3.1%</td>
</tr>
<tr>
<td>Automatic Data Processing Center</td>
<td>3.0%</td>
</tr>
<tr>
<td>Treasurer</td>
<td>4.4%</td>
</tr>
<tr>
<td>Non-Departmental (Debt)</td>
<td>2.0%</td>
</tr>
<tr>
<td>Recorder</td>
<td>1.2%</td>
</tr>
<tr>
<td>Records Center and Archives</td>
<td>0.8%</td>
</tr>
</tbody>
</table>

General Government Services Include:

- Carry out the administrative and fiscal duties of county government
- Real estate appraisal, tax collection and distribution
- Recording of deeds, mortgages and other legal documents
- Administer national, state and local elections

STATISTICS

- Processes and distributes over $843.0 million in tax receipts through the Auditor's office.
- Records real estate mortgages representing $6.7 billion in loans.
- Services 535,846 county residents.
- Maintains in excess of a $1 billion infrastructure.
- Serviced approximately 374,000 registered voters as of November 2014.
- Participates in the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Awards Program, with the county receiving 31 consecutive awards for excellence in budgeting through the Office of Management & Budget.
- Fulfilled over 45,256 requests for records storage made to the County Records Center.
- Manages 1.9 billion online records in the County Data Center.

INITIATIVES

- Plan and adopt a new 2015-2019 General Fund Financial Plan. Build upon the successful implementation of the 2010-2014 General Fund Financial Plan recommendations developed by a committee of private sector partners and elected officials to ensure the future financial stability of the General Fund.
- Maintain financial stability of all county operations, continue multi-year planning, capital improvement development and maintain the County’s excellent bond ratings.
- Continue the review and restructuring of the County Health Insurance Program to provide quality and affordable health coverage to county employees.
- Collaborate with the Board of Elections in order to continue automation programs, poll worker programs and the provision of excellent election services to the residents on Montgomery County.
- Support the efforts of the Montgomery County Land Reutilization Corporation to address the needs of vacant, abandoned and foreclosed properties within the county.
The Judicial and Law Enforcement program area accounts for $174.0 million or 21.6% of the county’s total budget, second only to Social Services.

Services provided include:

- Prosecution of offenders
- Collection and examination of evidence
- Enforcement of child support
- Indigent defense
- Adult corrections
- Juvenile residential treatment facility

### STATISTICS

- More than 25,933 persons are booked into the county jail facilities.
- Through video arraignment, 13,588 jail inmates made court appearances without ever leaving the jail.
- More than 3,167 marriage licenses in 2014 were issued through the Probate Court.
- 13,833 hours of community service in 2014 were provided through the MonDay Correctional facility.
- The Animal Resource Center responds to about 13,352 requests for service; rescues and shelters over 7,498 lost, stray or unwanted pets and facilitates over 1,209 pet adoptions.
- The Child Support Enforcement Agency had 52,304 cases, serving over 46,817 children and families. In addition, the CSEA established paternity on 838 children and issued 3,216 support orders while collecting and submitting disbursements of approximately $99.6 million in court-ordered support obligations.

- The Auto Title Division of the Clerk of Courts Office processed 572,570 documents, including 242,220 auto titles, 1,892 boats and 4,709 passports.
- Out of the 5,290 deaths reported to the Coroner’s Office, 1,527 resulted in complete forensic postmortem examinations and 158 external examinations.

### INITIATIVES

- Continue to implement cost-effective responses to state and federal mandates in such areas as local control of low-level felony offenders, sex offender registration, and domestic and child abuse.
- Support public safety through the effective use of jail beds and the provision of alternatives to incarceration.
- Continue to support efforts of regionalized services. Implement the 800 MHz Safety Radio System Upgrade to make the community safer by allowing for cross jurisdictional digital public safety communications for fire, police and emergency management applications.
- Build upon the success and progress of the Ex-Offender Reentry Policy Board in Montgomery County and continue to work closely with the Judicial and Law Enforcement elected officeholders for programs, services and operations.
How Does The County Spend its Annual Budget?
Environment and Public Works

The Environment and Public Works program area accounts for 14.4% of the 2015 county budget at $116.3 million.

It Includes Such Service As:

- Road and bridge construction and maintenance
- Drinking water and wastewater management
- Solid waste management
- Maintenance of county buildings and facilities
- Soil and water conservation

STATISTICS

- Manages the disposal of over 501,519 tons of solid waste.
- The Montgomery County Materials Reuse Facility (McMRF) redirected over 335 tons of reusable items from landfill waste to valuable use in nonprofit organizations.
- Provides wastewater reclamation services on 8.8 billion gallons of influent and provides services to 82,715 water customers and 80,793 sewer customers.
- Water Services operates and maintains 1,376 miles of water mains, 14 water storage facilities, 1,205 miles of sanitary sewer mains, 3 equalization basins, 12 water pumping stations, and 38 sewer lift stations.
- Administers programs designed to promote and increase awareness of the environment and the goals of “reduce, reuse, and recycle.” One program, the Great American Cleanup, had 4,429 volunteers. Educational events, meetings, presentations and workshops reached over 118,751 people.

INITIATIVES

- Support the Dayton Regional Green Program to ensure environmental sustainability of our region and enhance the quality of life for our citizens.
- Maintain infrastructure improvements for the County’s water and sewer systems.
- Assure the most cost-effective delivery of water and sewer services through a continuous improvement program and implementation of an equitable rate structure.
- Work closely with the County Engineer to continue to maintain the expansive road and bridge infrastructure in the County.
- Continue to expand recycling and reuse efforts through programs such as Household Hazardous Waste Disposal and McMRF, the Montgomery County Materials Reuse Facility.
- Explore the opportunity to establish a regional water/sewer authority to transition out of the cost of services contract that expires in 2016.
At $11.3 million, Community and Economic Development represents 1.4% of the total budget and includes funding for the following:

- Cultural facilities and arts and cultural contribution
- Community Development Block Grants
- ED/GE Program
- County Parks

STATISTICS

- The ED/GE Program assisted in the creation and retention of 1,207 jobs and leveraged approximately $59.8 million in public and private funds.

- Performed 13,692 building and electrical inspections annually and issued 3,558 building and electrical permits.

- Maintains over 400 acres of park land.

INITIATIVES

- Provide community leadership through the economic development strategies focused on Aerospace Technology, Logistics and Distribution, a Vibrant Urban Core and the I-75 Growth Corridor.

- Continue to improve intergovernmental cooperation in economic development in order to provide the county with a competitive advantage in attracting new and retaining existing business through the ED/GE and Business First programs.

- Work closely with regional partners such as the Dayton/Montgomery County Port Authority, Dayton Development Coalition and Dayton Chamber of Commerce to enhance economic development in Montgomery County.

- Work with the Transportation Improvement District to support transportation related economic development projects which foster growth within the county.

- Continue to use the Dashboard, available at mcohio.org, as a guide for operational decisions, capital investments and to show the citizens how we are doing in a variety of areas.
How is County Government Organized?

Montgomery County is organized under the “commission” form of government. The legislative and executive decisions of the county are shared by the commission and elected officials. Voters elect 3 commissioners, 8 officials and 25 judges.

RESPONSIBILITIES OF ELECTED OFFICIALS

**Auditor**—is the chief fiscal officer of the county and is responsible for keeping the official records of all county receipts and disbursements. The Auditor’s Office verifies and processes all payments and revenues of the county; appraises real estate for property tax purposes; processes, certifies and distributes taxes; processes various licenses, e.g., dog licenses; inspects gas pumps and other standard weighing instruments.

**Board of County Commissioners**—serves as the general administrative body of county government, approves the annual county budget, authorizes payment of all county expenses and appoints members of various boards and commissions.

**Clerk of Courts**—is the custodian of legal records processed by the General and Domestic Relations divisions of the Montgomery County Common Pleas Court as well as the Second District Court of Appeals. In addition, the Clerk is responsible for issuing and maintaining all automobile titles in Montgomery County.

**Coroner**—investigates deaths caused by accidents, homicides, suicides, or when death is sudden or unexplained. This office operates the multi-jurisdictional Forensic Crime Lab which analyzes physical evidence such as fingerprints collected from crime scenes.

**County Municipal Court**—services the areas of the county that are not the responsibility of the Municipal (City) Courts; hears all adult traffic and misdemeanor cases occurring in the jurisdiction; hears motions on felony cases and holds preliminary hearings.

**Court of Common Pleas**—includes the following four divisions:

- **Domestic Relations Division**—hears divorce, dissolution, legal separation, and annulment cases, as well as civil domestic violence cases for residents of Montgomery County. In addition, the court maintains jurisdiction in such matters as spousal and child support, child custody, visitation and other related matters.

- **General Division**—serves as the court in civil cases involving claims over $500 and in criminal cases involving felonies committed in Montgomery County; supervises probationers and hears appeals of lower court decisions and decisions of the Board of County Commissioners.

- **Juvenile Division**—has jurisdiction over those under 18 years of age who are traffic offenders, delinquent, neglected or unruly; decides paternity, custody, and support cases which are not the responsibility of the Domestic Relations Division.

- **Probate Division**—has the legal authority to certify and uphold wills and estates; grants adoptions, guardianships, marriage licenses and name changes; and determines commitments to mental institutions.

- **Engineer**—is the county’s surveyor and civil engineer and plans, designs, constructs and maintains the county road system, including bridges, ditches and traffic signals. The County Engineer also reviews engineering plans for new private developments.

- **Prosecutor**—is the county’s criminal and civil attorney. The Prosecuting Attorney serves as the legal advisor to all county officials; tries all criminal cases in the county punishable by a year or longer in prison; provides information and referral services to victims of violent crimes; establishes paternity and child support orders; and investigates criminal welfare fraud cases.

- **Recorder**—is the official keeper of county records. The office maintains an official copy of all deeds, mortgages, powers of attorney and transfers of land and buildings lying within the county.

- **Second District Court of Appeals**—one of twelve such courts in Ohio, the Court of Appeals has jurisdiction in six counties: Champaign, Clark, Darke, Greene, Miami and Montgomery; hears appeals of cases from the Common Pleas Court, County Municipal Courts and Municipal Courts.

- **Sheriff**—is the county’s chief law enforcement officer and operates the jail, attends court sessions, investigates crimes, enforces court orders and delivers subpoenas. The Sheriff serves as the police department for residents of areas not served primarily by a city or township police department, operates the county jail, the 800 MHz radio system and the Regional Dispatch Center which includes 911 services for various townships and villages that do not have their own.

- **Treasurer**—is the county’s banker. The office collects property taxes, manages the county’s bank accounts, and serves as the county’s investment officer.
How is County Government Organized?

- **County Commissioners**: Deborah A. Lieberman, Judy Dodge, Dan Foley

- **Clerk of Commission**: Gayle L. Ingram

- **County Administrator**: Joseph P. Tuss

- **Office of Management & Budget**: Timothy S. Nolan

- **Administrative Services**: Amy S. Wiedeman

- **Community & Economic Development**: Erik Collins

- **Environmental Services**: Patrick Turnbull, P.E.

- **Human Services Planning & Development**: Thomas Kelley

- **Job & Family Services**: Gayle Bullard

- **Stillwater Center**: Michelle Pierce-Mobley

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2015 BUDGET IN BRIEF MONTGOMERY COUNTY
How is County Government Organized?

Elected Officials

Citizens of Montgomery County

Auditor
Karl L. Keith

Coroner
Kent Harshbarger, M.D., J.D., M.B.A.

Engineer
Paul Gruner, P.E, P.S.

Recorder
Willis E. Blackshear

Treasurer
Carolyn Rice

Courts

Court of Appeals
Jeffrey E. Froelich
Presiding Judge

Mary E. Donovan

Mike Fain

Michael T. Hall

Jeffrey M. Welbaum

Montgomery County Municipal Court
James L. Manning
Administrative Judge

James A. Hensley, Jr.

James D. Piergies

Adele M. Riley
Presiding Judge