

# Clermont County 2017 Tax Budget

June 22, 2016



# Clermont County 2017 Tax Budget

- Public Hearing notice, in accordance with ORC 5705.30, was published on June 9, 2016
- Available for public inspection on June 17, 2016, at least 10 days prior to adoption per ORC 5705.30
- Required by ORC 5705.28 to be adopted on or before July 15<sup>th</sup> for the following calendar year
  - scheduled for 6/29/16
- Details included in the tax budget as set out in ORC 5705.29
- Includes 133 funds; 115 are projected to have activity in 2017
- Proposed 2017 Tax Budget represents the request of the Elected Officials, Agencies and Departments of the County

# General Property Tax and Estimated Rates

(Under authority of the Board of County Commissioners)

| Fund                                      | Est Tax Rate | Est Request from Property Tax |
|---|--------------|-------------------------------|
| <b>Inside 10Mil Limit</b>                 |              | <b>\$13.8M</b>                |
| General Fund                              | 2.1          | \$9.1M                        |
| County Capital Improvement Fund           | 1.0          | \$4.3M                        |
| Park District Fund                        | 0.1          | \$0.4M                        |
| <b>Outside 10Mil Limit</b>                |              | <b>\$24.6M</b>                |
| Alcohol, Drug Addiction and Mental Health | 0.75         | \$2.6M                        |
| Children Services                         | 0.80         | \$3.5M                        |
| Developmental Disabilities                | 3.25         | \$13.0M                       |
| Senior Services                           | 1.30         | \$5.5M                        |
| <b>Total</b>                              |              | <b>\$38.4M</b>                |

# Clermont County 2017 Tax Budget

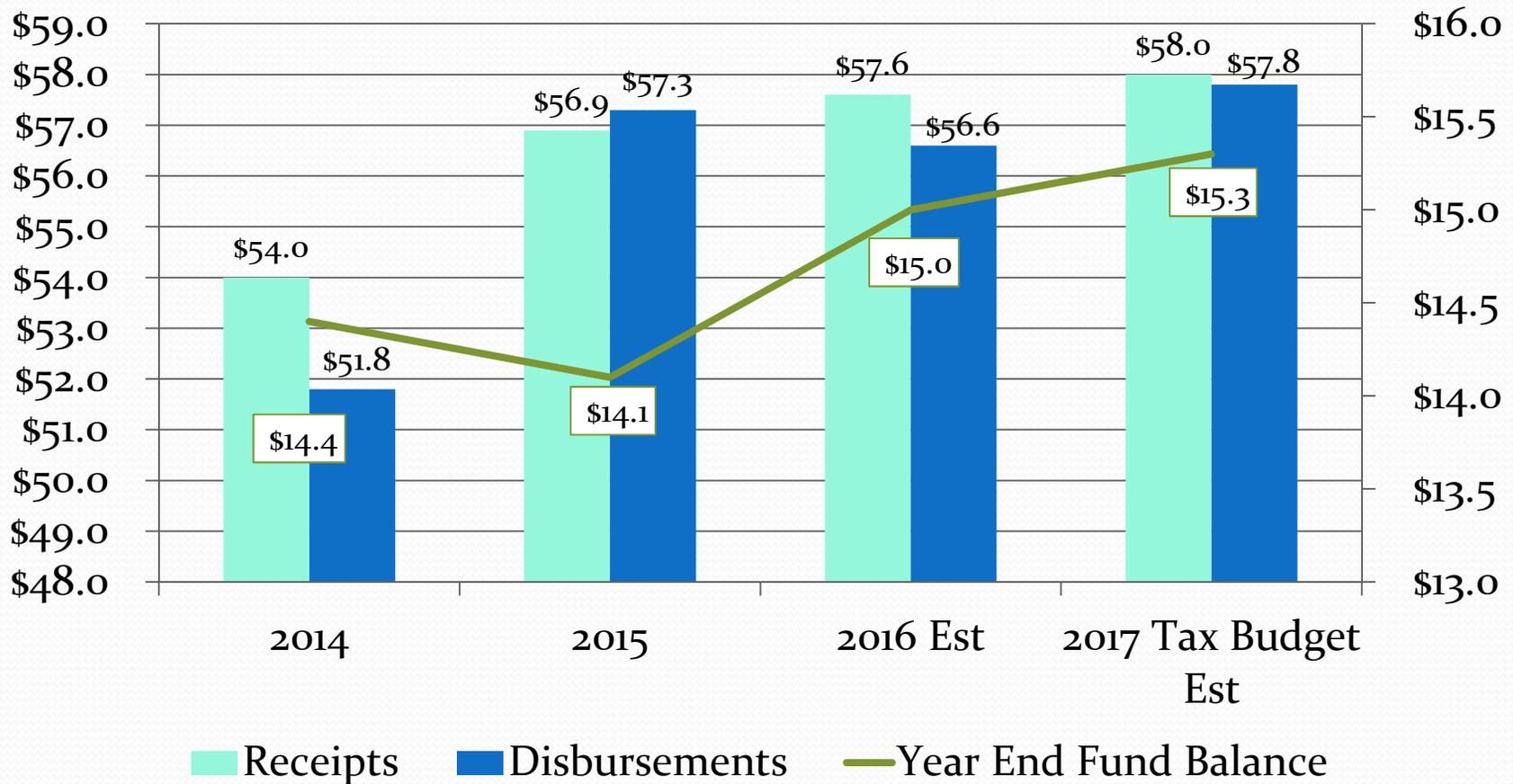
General Fund

# Clermont County General Fund

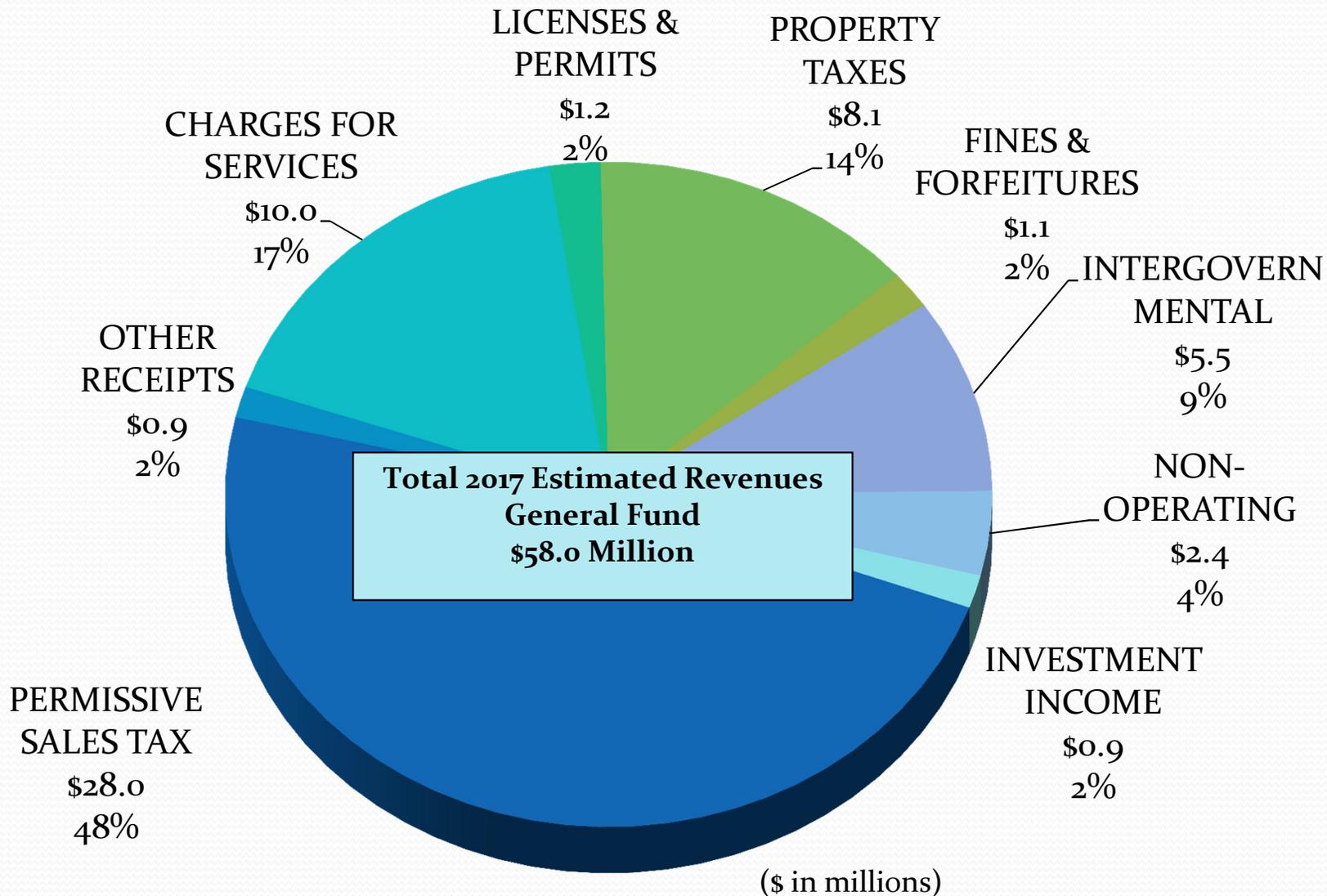
- General Operating funds of the County
- Represents approximately a quarter of the total County budgeted receipts & expenditures
- Funds most County Elected Officials' activities
  - 20 of the 21 elected officials are funded with general funds
- Provides for mandated services related to
  - Criminal Justice - Sheriff's activities, Jails, Probations
  - General Government - BCC, Auditor, Treasurer, Recorder, Board of Elections
  - Judicial Services - Courts, Clerks, Prosecutor, Public Defender
  - Public Safety - Comm Center, Building Inspection, Coroner
  - Health & Human Services - Veterans, DJFS

# General Fund

## Actual and Estimated Receipts, Disbursements and Fund Balance

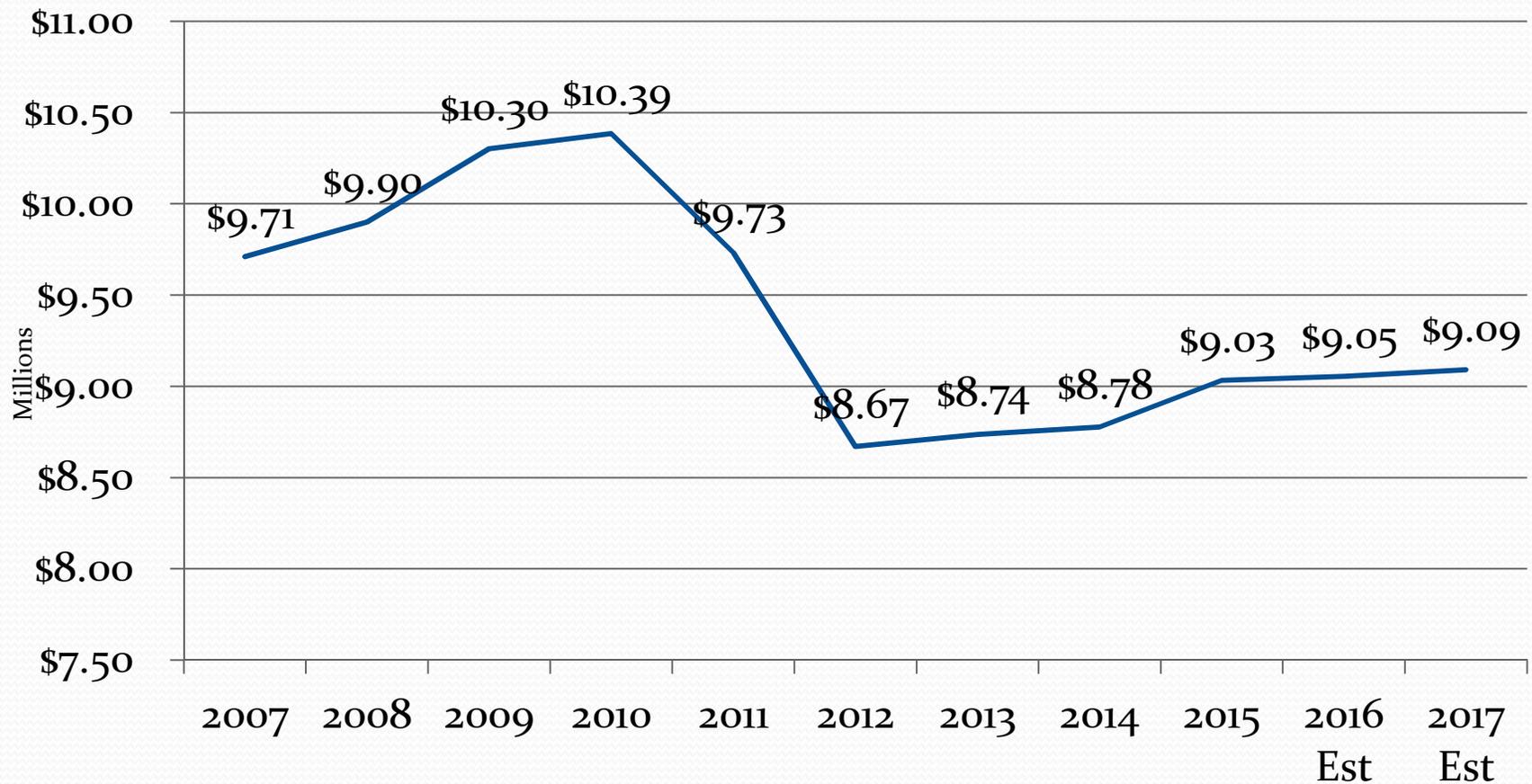


# 2017 General Fund Revenues by Type



# General Fund Property Tax Receipts

(Includes State Revenues related to property taxes)



# General Fund 2017 Tax Budget

## Large Request for additional funds

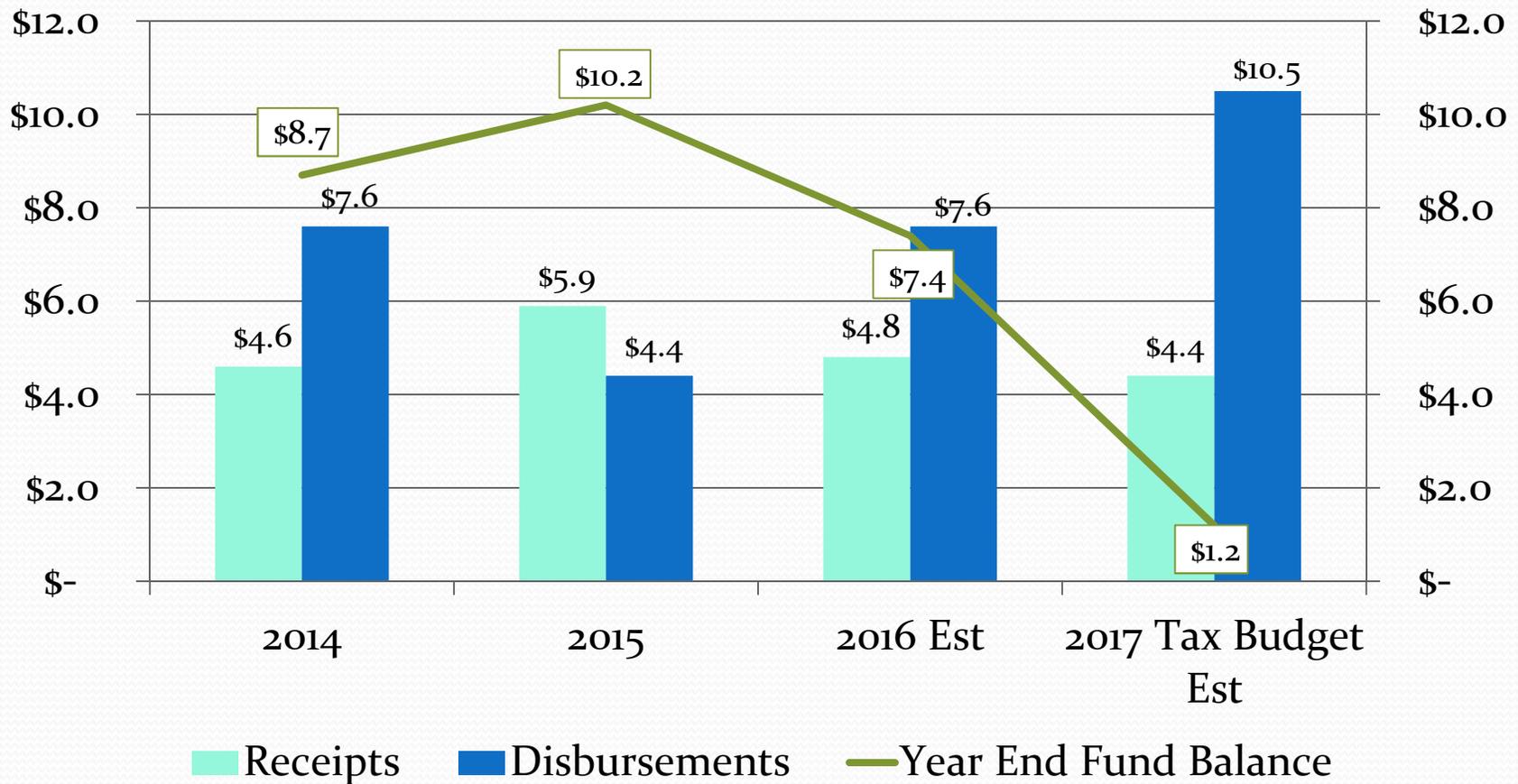
- Budget request over \$100K greater than 2016 Appropriation:
  - OSU Extension - \$191K – Support staff increases
  - Communication Center - \$119K – New tower expenses (2)
  - Building Inspection \$133K – Added position, promotions, Permitting software maintenance
  - Juvenile Court \$148K – Added staff and rate increases
  - Juvenile Probation \$101K – Rate increases, added program cost
  - Public Defender \$261K – Rate, hours and position increase
  - Jail Corrections \$435K – additional CO's spring 2017 for staffing of additional 42 beds (368 total)
  - Sheriff \$321K - 2 added deputies, Bargaining rate

# Clermont County 2017 Tax Budget

Capital Improvement Fund

# Capital Improvement Fund

Actual and Estimated Receipts, Disbursements and Fund Balance



# Capital Improvement Plan

2016-2020

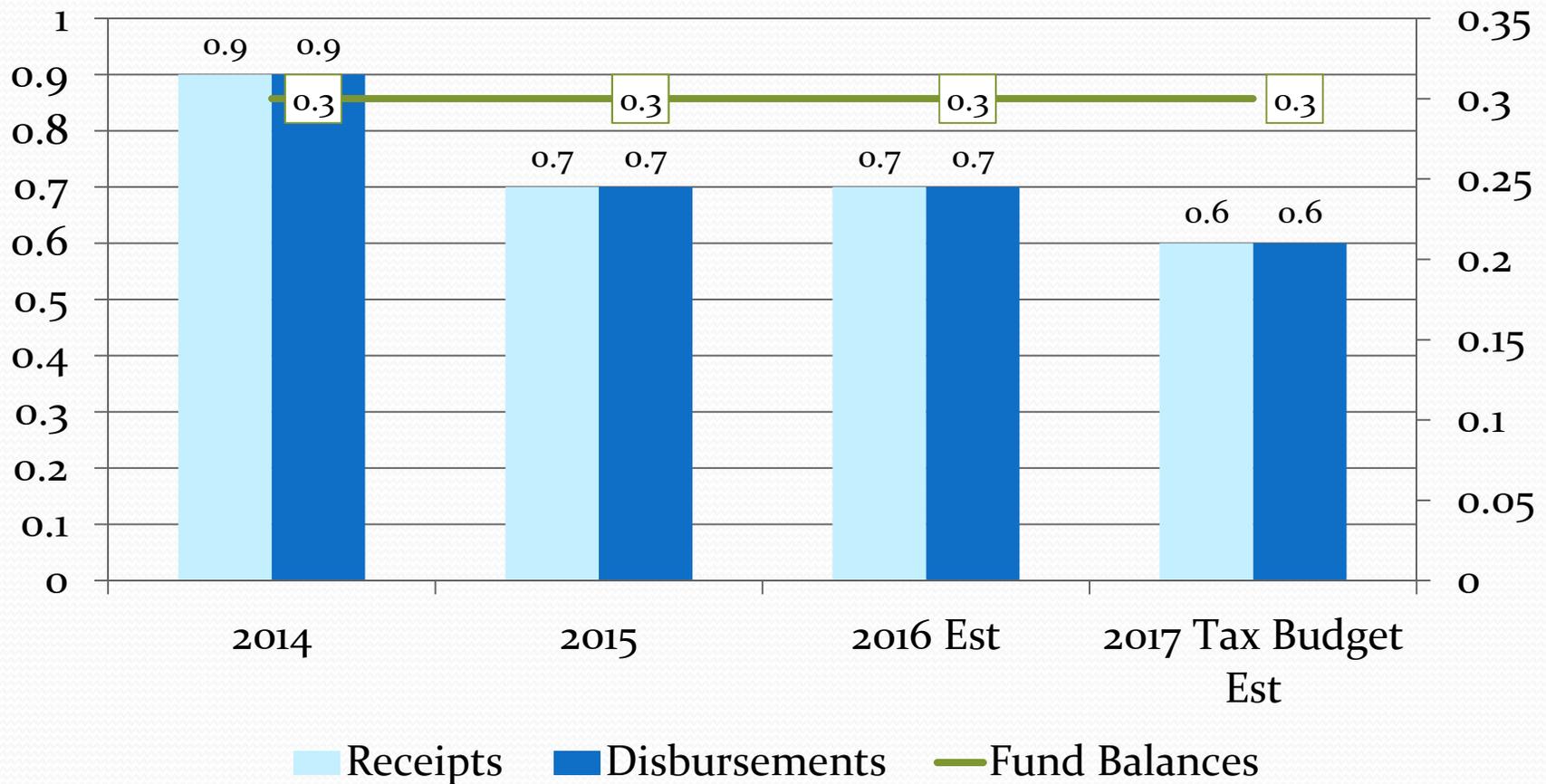
|                                | 2016          | 2017           | 2018          | 2019          | 2020          |
|--------------------------------|---------------|----------------|---------------|---------------|---------------|
| Revenues                       |               |                |               |               |               |
| Property taxes(1.0 inside mil) | \$ 4.3        | \$ 4.3         | \$ 4.4        | \$ 4.4        | \$ 4.4        |
| Other Receipts                 | 0.5           | 0.1            | 0.0           | 0.0           | 0.0           |
| <b>Total Revenues</b>          | <b>\$ 4.8</b> | <b>\$ 4.4</b>  | <b>\$ 4.4</b> | <b>\$ 4.4</b> | <b>\$ 4.4</b> |
| Expense Plan                   |               |                |               |               |               |
| New Construction               | \$ 2.2        | \$ 7.5         | \$ 1.2        | \$ 0.4        | \$ 0.4        |
| Building Maintenance/Updates   | 1.3           | 1.3            | 0.7           | 0.7           | 0.7           |
| Vehicles/Equipment             | 1.7           | 0.8            | 0.7           | 0.7           | 0.7           |
| Communication System           | 2.4           | 0.9            |               |               |               |
| Other Exp                      | 0.1           | 0.1            | 0.1           | 0.1           | 0.1           |
| <b>Total Expense Plan</b>      | <b>\$ 7.6</b> | <b>\$ 10.5</b> | <b>\$ 2.7</b> | <b>\$ 1.9</b> | <b>\$ 1.9</b> |
| <b>Year End Cash Est</b>       | <b>\$ 7.4</b> | <b>\$ 1.2</b>  | <b>\$ 2.8</b> | <b>\$ 5.3</b> | <b>\$ 7.9</b> |

# Clermont County 2017 Tax Budget

Park District Funds

# Park District Funds - Operating and Capital Funds

Actual and Estimated Receipts, Disbursements and Fund Balance

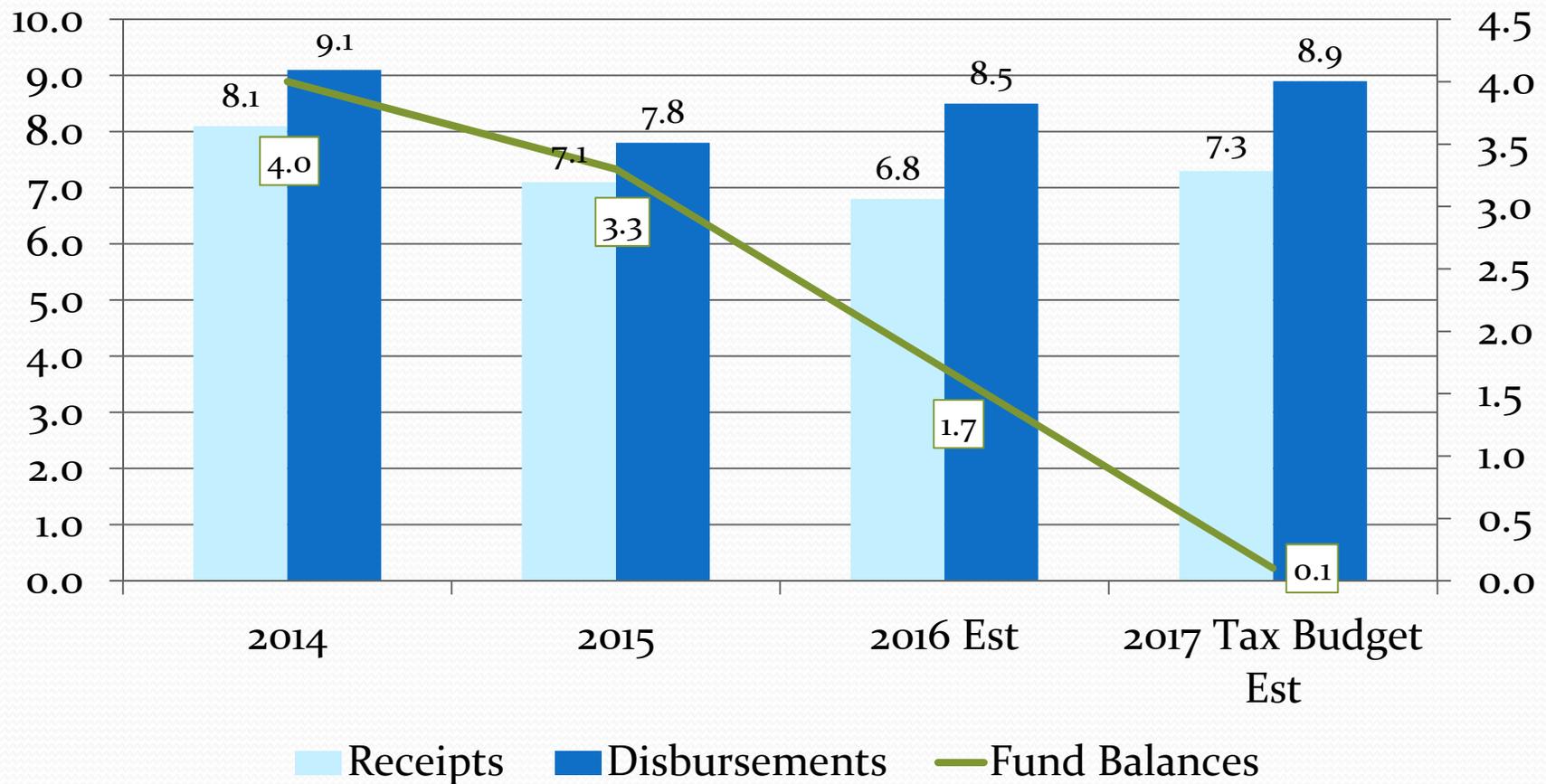


# Clermont County 2017 Tax Budget

Alcohol, Drug Addiction & Mental Health Fund

# Alcohol, Drug Addiction & Mental Health Fund

## Actual and Estimated Receipts, Disbursements and Fund Balance

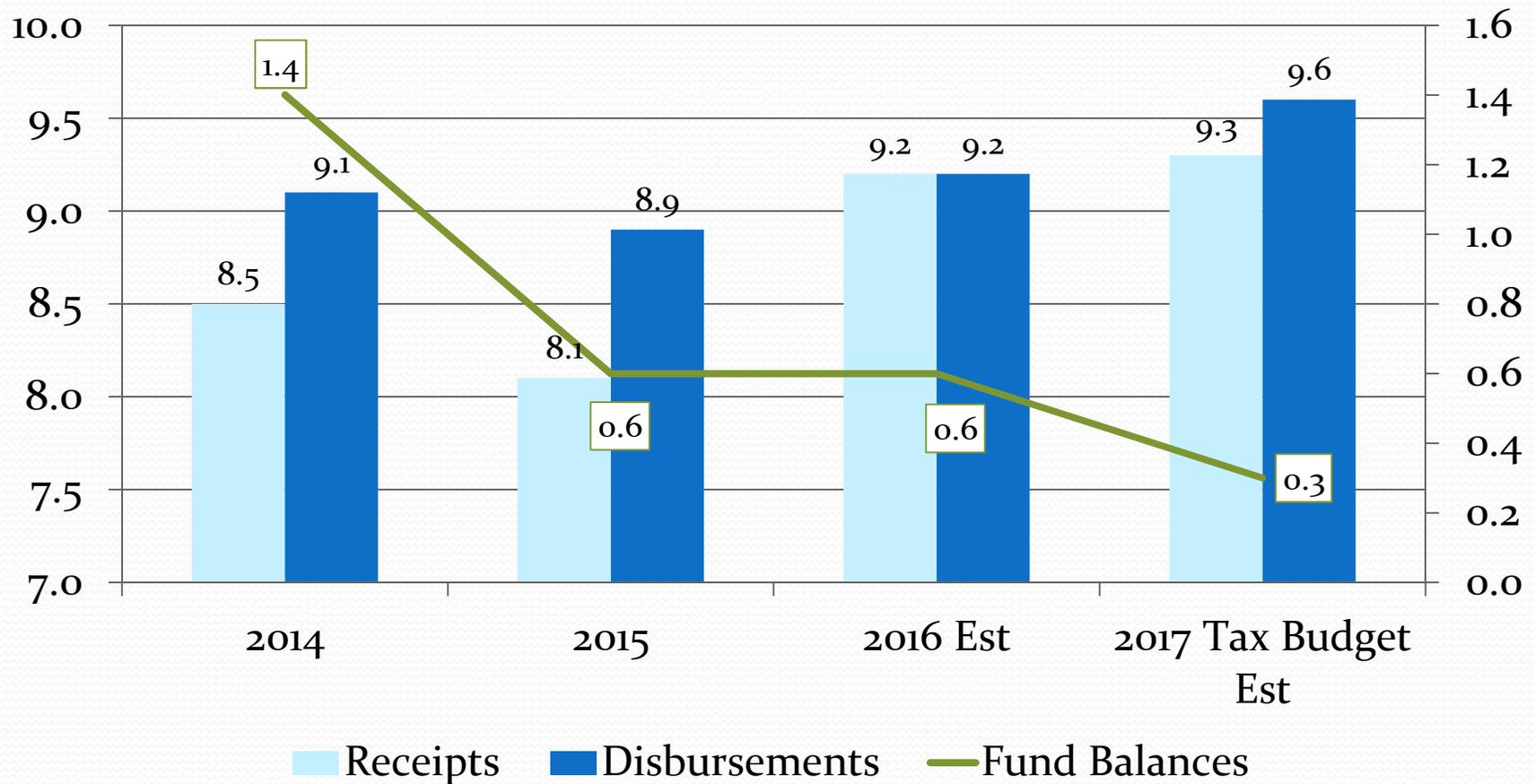


# Clermont County 2017 Tax Budget

Children Services Levy Fund

# Children Services Levy Fund

Actual and Estimated Receipts, Disbursements and Fund Balance

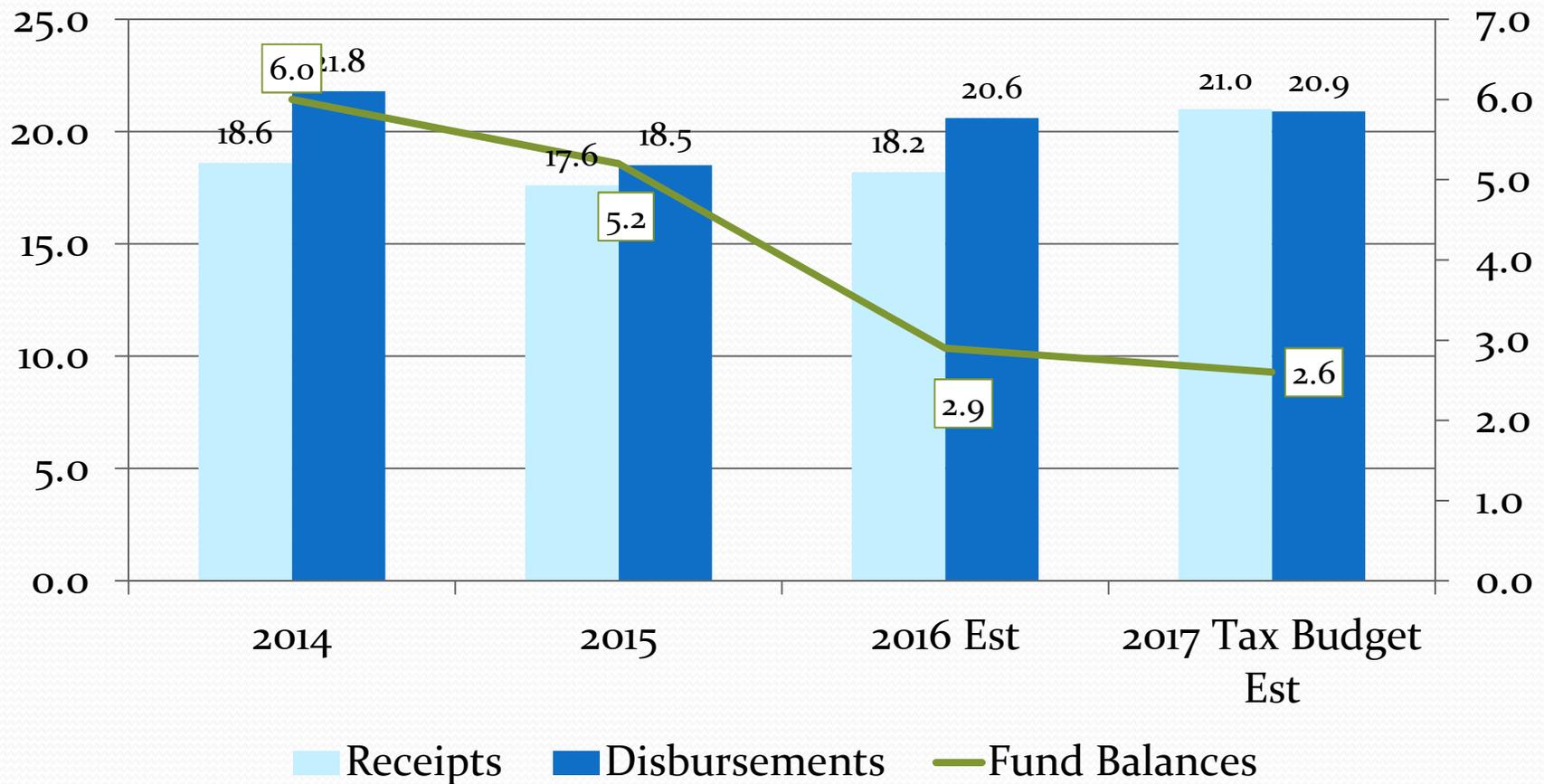


# Clermont County 2017 Tax Budget

Developmental Disabilities Funds

# Developmental Disabilities Funds

Actual and Estimated Receipts, Disbursements and Fund Balance

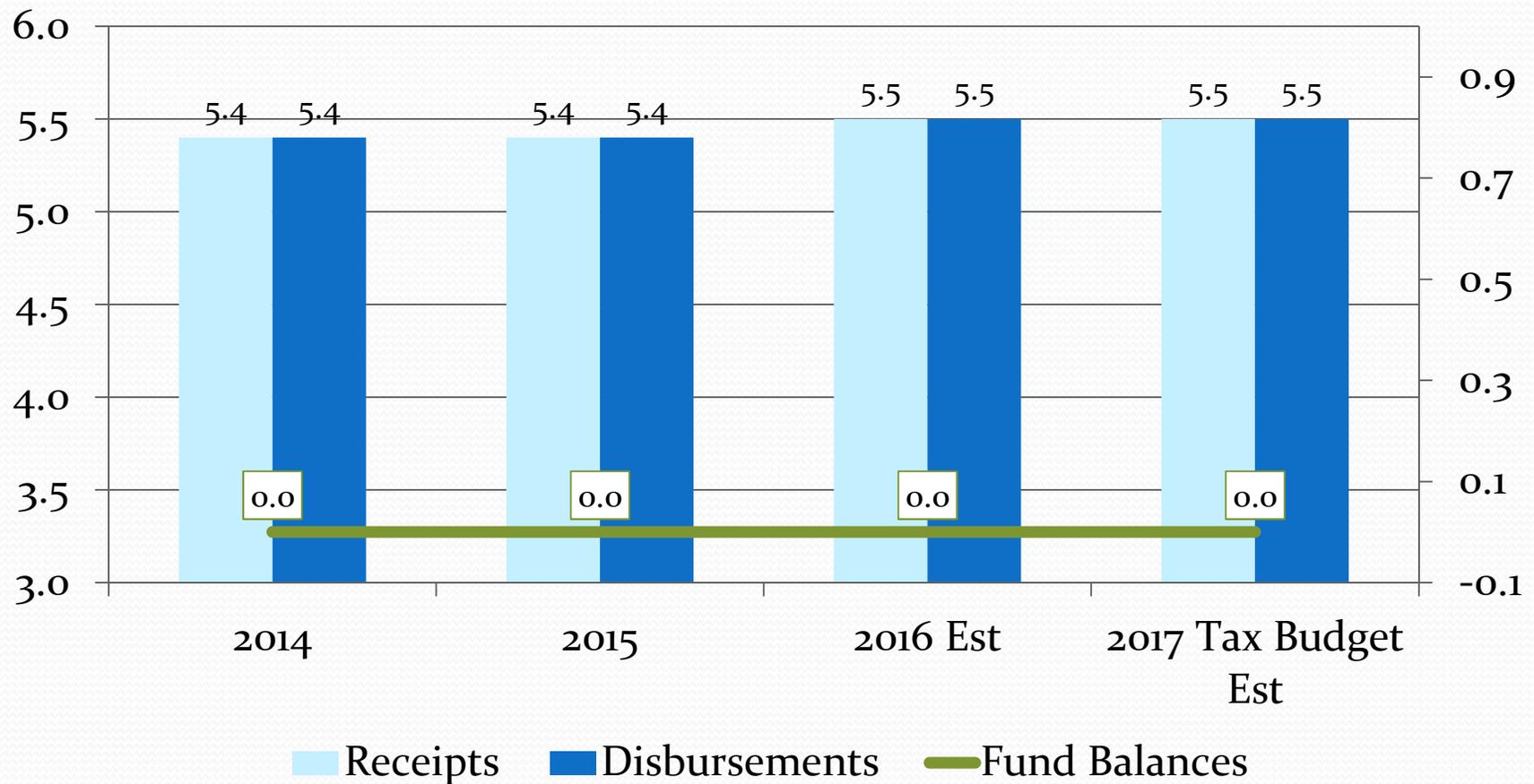


# Clermont County 2017 Tax Budget

Senior Services Levy Funds

# Senior Services Levy Funds

Actual and Estimated Receipts, Disbursements and Fund Balance



# Clermont County 2017 Tax Budget

All Budgeted Funds

# All Budgeted Expense Trend

| Fund Type               | 2014             | 2015             | Estimated 2016   | Estimated 2017   |
|-------------------------|------------------|------------------|------------------|------------------|
| General                 | 52,044           | 57,309           | 56,596           | 57,875           |
| Discretionary Capital   | 7,866            | 4,478            | 14,798           | 10,633           |
| Special Revenue         | 60,528           | 66,222           | 67,854           | 67,770           |
| Enterprise Funds        | 40,410           | 39,061           | 47,109           | 50,070           |
| Outside Agencies        | 33,470           | 28,917           | 31,291           | 32,671           |
| Internal Service Funds  | 14,710           | 14,807           | 15,876           | 16,681           |
| Special Assessment Debt | 937              | 960              | 938              | 924              |
| General Obligation Debt | 89               | 84               | 90               | 87               |
| OPWC Debt               | 79               | 79               | 79               | 79               |
| <b>Grand Total</b>      | <b>\$210,134</b> | <b>\$211,918</b> | <b>\$234,633</b> | <b>\$236,790</b> |

(\$ in thousands)  
may not add due to rounding

# 2017 Tax Budget -

## All Budgeted Funds Summary

| Fund Type               | Est<br>12/31/2016<br>Fund<br>Balances | Est 2017<br>Revenues | Est 2017<br>Expenses | Est<br>12/31/2017<br>Fund<br>Balances |
|-------------------------|---------------------------------------|----------------------|----------------------|---------------------------------------|
| General                 | 21,263                                | 58,046               | 57,875               | 21,435                                |
| Discretionary Capital   | 9,356                                 | 4,415                | 10,633               | 3,128                                 |
| Special Revenue         | 23,277                                | 65,093               | 67,770               | 20,600                                |
| Enterprise Funds        | 7,400                                 | 49,519               | 50,070               | 6,850                                 |
| Outside Agencies        | 6,775                                 | 30,783               | 32,671               | 4,886                                 |
| Internal Service        | 3,498                                 | 16,396               | 16,681               | 3,214                                 |
| Special Assessment Debt | 166                                   | 924                  | 924                  | 166                                   |
| General Obligation Debt | 175                                   | 72                   | 87                   | 160                                   |
| OPWC Debt               | 40                                    | 80                   | 79                   | 41                                    |
| <b>Grand Total</b>      | <b>\$71,950</b>                       | <b>\$225,328</b>     | <b>\$236,790</b>     | <b>\$60,489</b>                       |

(\$ in thousands)  
May not add due to rounding