

Clermont County 2018 Tax Budget

June 21, 2017

Clermont County 2018 Tax Budget

- Public Hearing notice, in accordance with ORC 5705.30, was published on June 8, 2017
- Available for public inspection on June 16, 2017, at least 10 days prior to adoption per ORC 5705.30
- Required by ORC 5705.28 to be adopted on or before July 15th for the following calendar year
 - scheduled for 6/28/17
- Details included in the tax budget as set out in ORC 5705.29
- Includes 139 funds; 113 are projected to have activity in 2018
- Proposed 2018 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
Inside 10Mil Limit	3.2	\$14.3M
General Fund	2.1	\$9.4M
County Capital Improvement Fund	1.0	\$4.5M
Park District Fund	0.1	\$0.4M
Outside 10Mil Limit	6.6	\$26.8M
Alcohol, Drug Addiction and Mental Health	0.75	\$3.1M
Children Services	0.80	\$3.3M
Developmental Disabilities	3.25	\$12.9M
Senior Services	1.30	\$5.4M
Park District	0.5	\$2.1M
Total	9.8	\$41.2M

Clermont County 2018 Tax Budget

General Fund

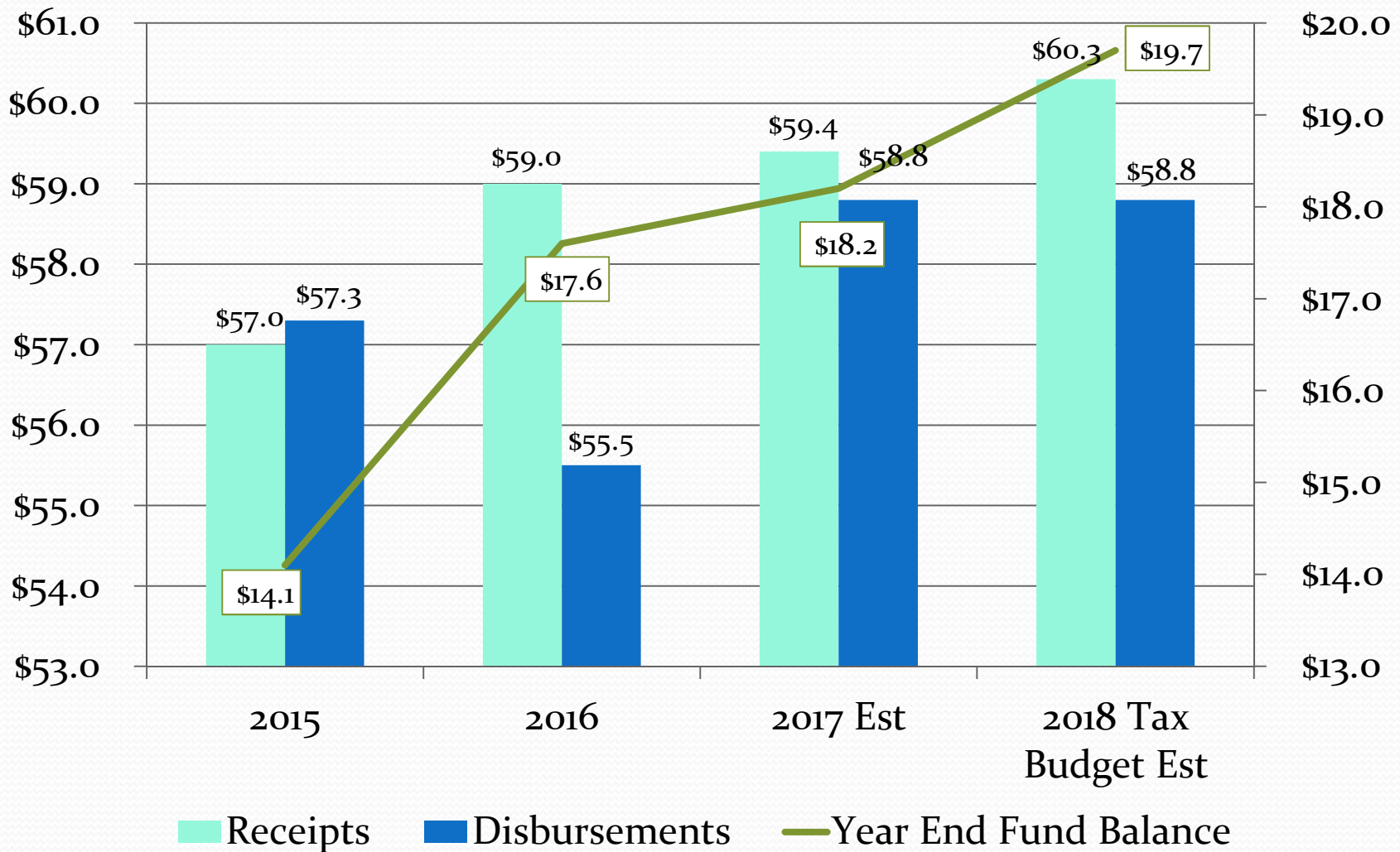
2.1mil property tax rate

Clermont County General Fund

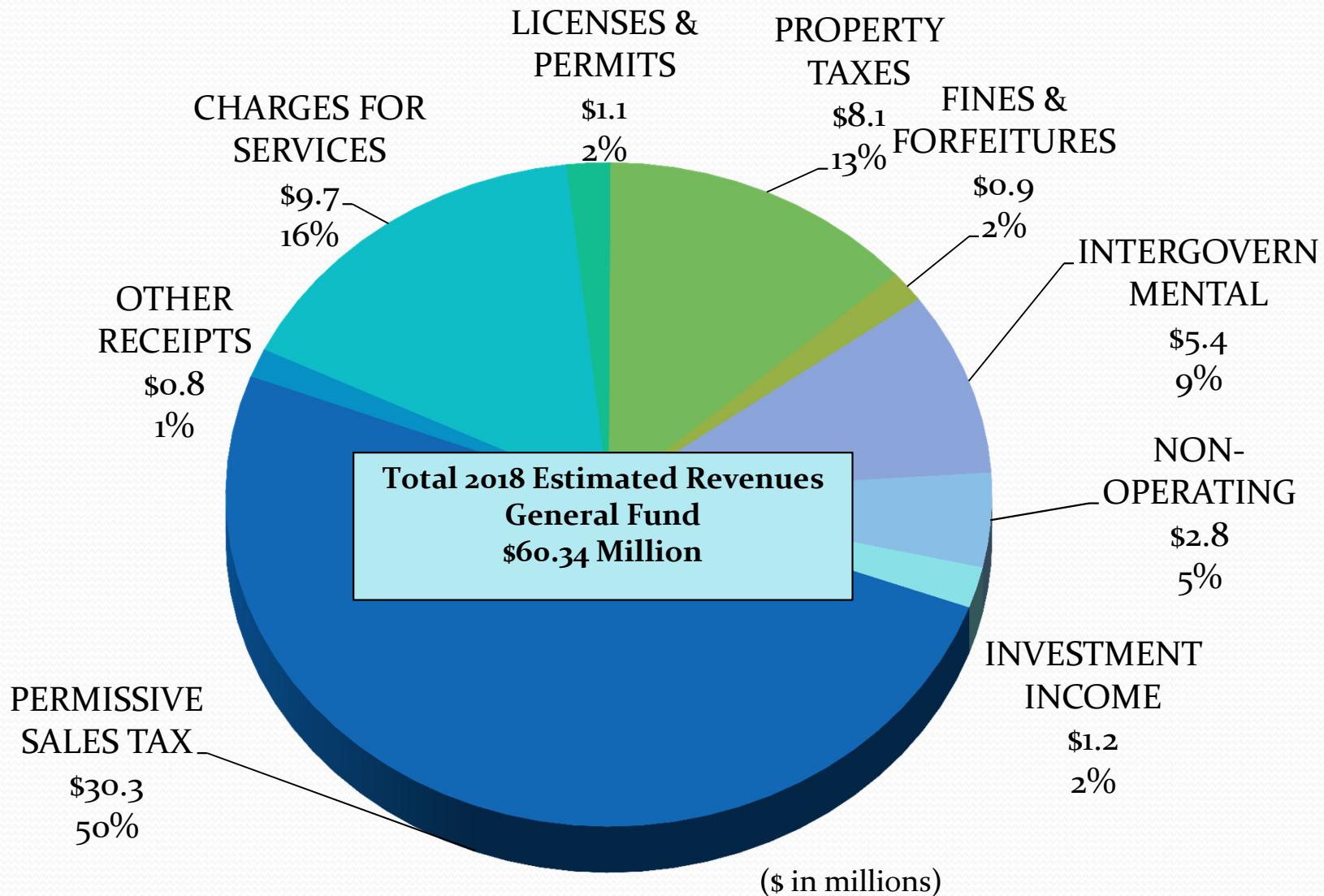
- General Operating funds of the County
- Represents approximately a quarter of the total County budgeted receipts & expenditures
- Funds most County Elected Officials' activities
 - 20 of the 21 elected officials are funded with general funds
- Provides for mandated services related to
 - Criminal Justice - 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

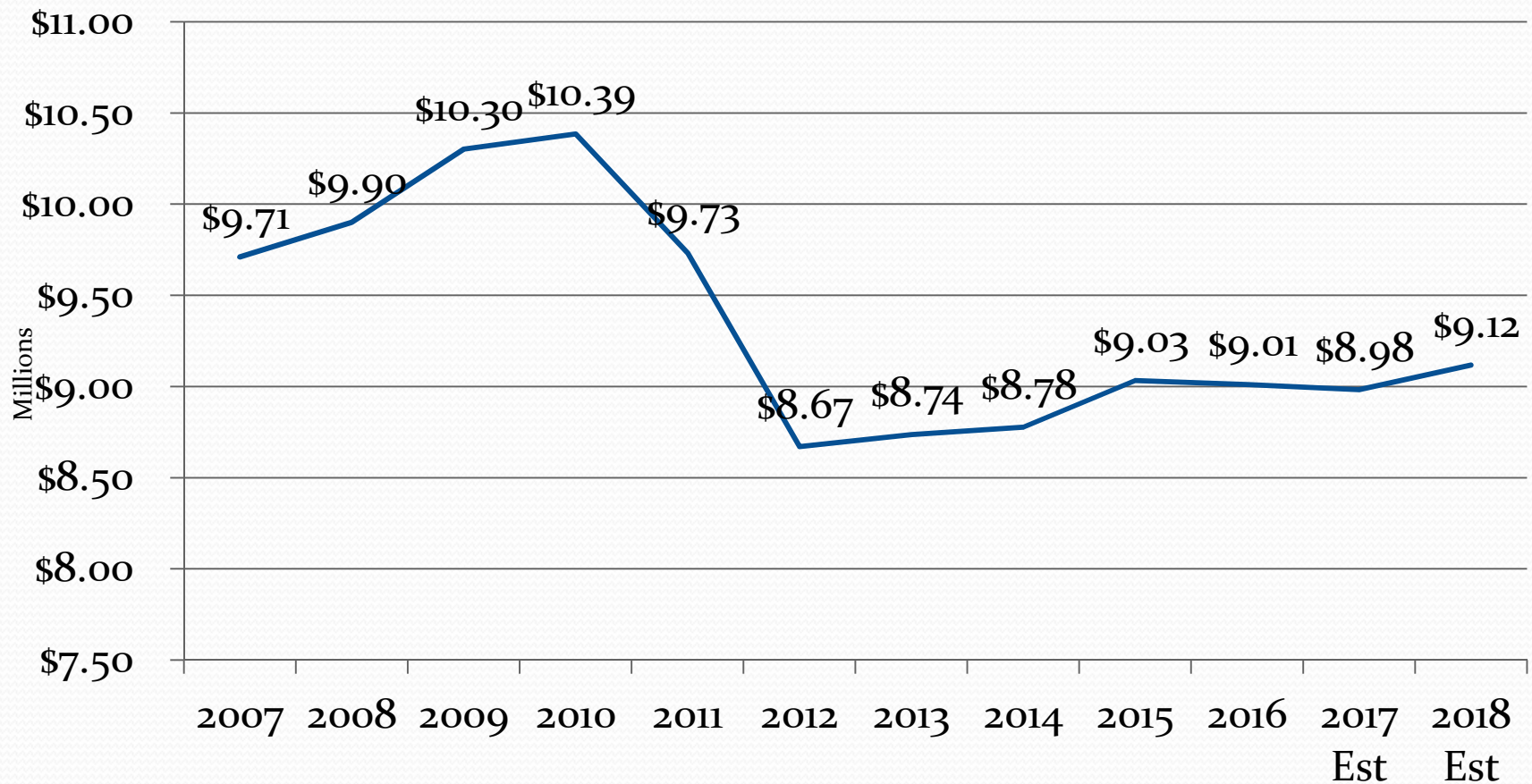


2018 General Fund Revenues by Type



General Fund Property Tax Receipts

(Includes State Revenues related to property taxes)



General Fund 2018 Tax Budget

Large Request for additional funds

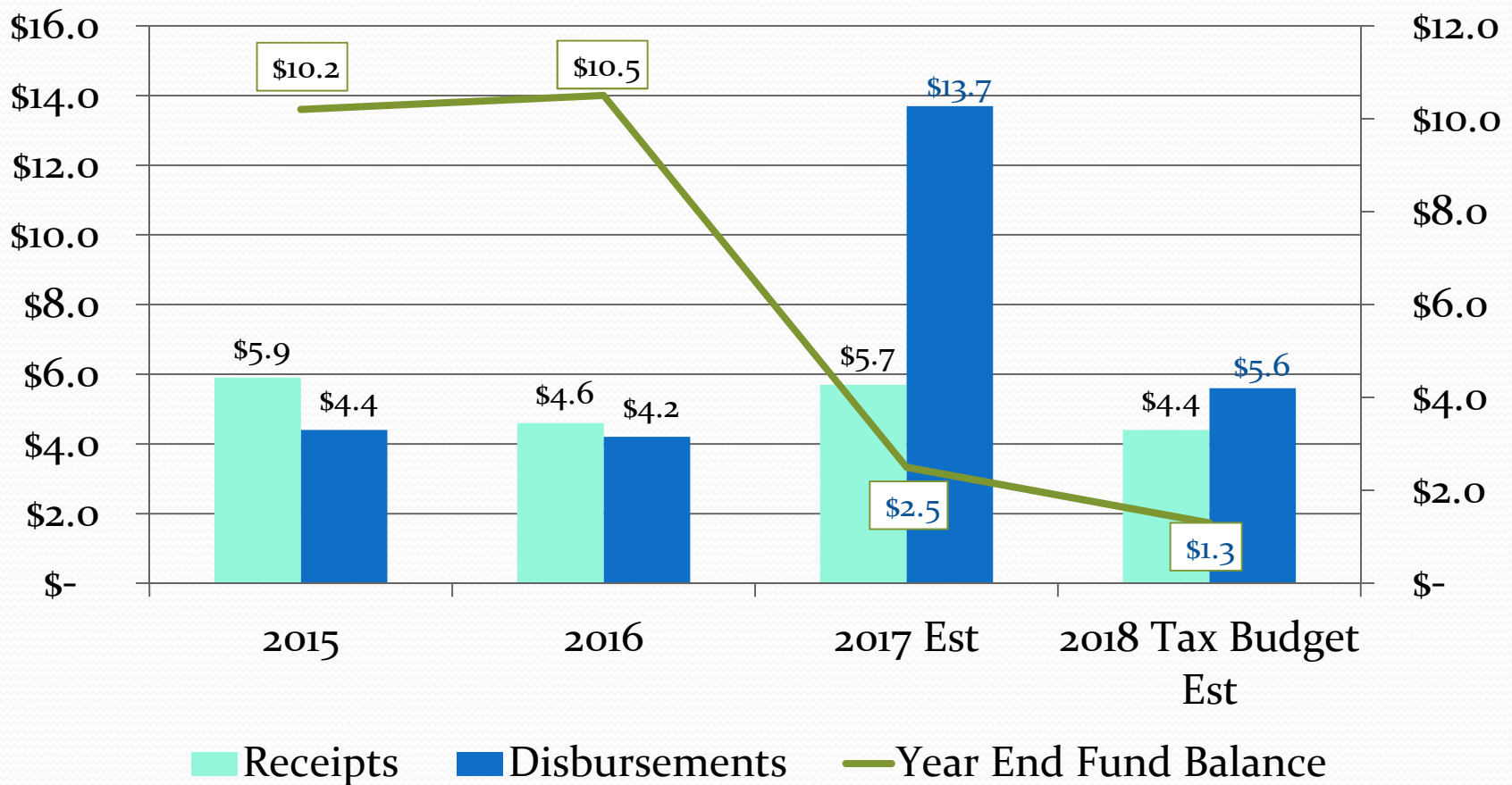
- Budget request more than \$100K greater than 2017 Appropriation:
- **Juvenile/Probate Court** - \$310K Salary actions, 3.92 additional FTEs (some from funding changes), Trauma evaluation contract, additional drug testing
- **Board of Elections** - \$236K Salary actions, 2 full county-wide elections, Pollworkers pay increase
- **Building Inspection** - \$127K New position, reclassifications/promotions, add'l EnerGov maint/licensing, misc costs associated with added position
- **Sheriff/Adult Detention** - \$127K Official's increase and effect on FOJ, OT due to Brown County inmates, inmate medical & food contracts (no salary actions)
- **Public Defender** - \$116K Salary actions, increase by 1.2 FTEs by increasing hours

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Capital Improvement Fund
1.0 mil property tax rate

Capital Improvement Fund

Actual and Estimated Receipts, Disbursements and Fund Balance



Capital Improvement Plan

2017-2021

	2017	2018	2019	2020	2021
Revenues					
Property taxes(1.0 inside mil)	\$ 4.2	\$ 4.3	\$ 4.4	\$ 4.4	\$ 4.4
Other Receipts	1.5	0.1	0.0	0.0	0.0
Total Revenues	\$ 5.7	\$ 4.4	\$ 4.4	\$ 4.4	\$ 4.4
Expense Plan					
New Construction	\$ 8.2	\$ 4.0	\$ 0.4	\$ 0.4	\$ 0.4
Building Maintenance/Updates	1.3	0.8	0.8	0.7	0.7
Vehicles/Equipment	1.1	0.7	0.7	0.7	0.7
Communication System	2.4				
Other Exp	0.4	0.1	0.1	0.1	0.1
Total Expense Plan	\$13.4	\$ 5.6	\$ 2.0	\$ 1.9	\$ 1.9
Year End Cash Est	\$ 2.5	\$ 1.3	\$ 3.6	\$ 6.1	\$ 8.6

Clermont County

2018 Tax Budget

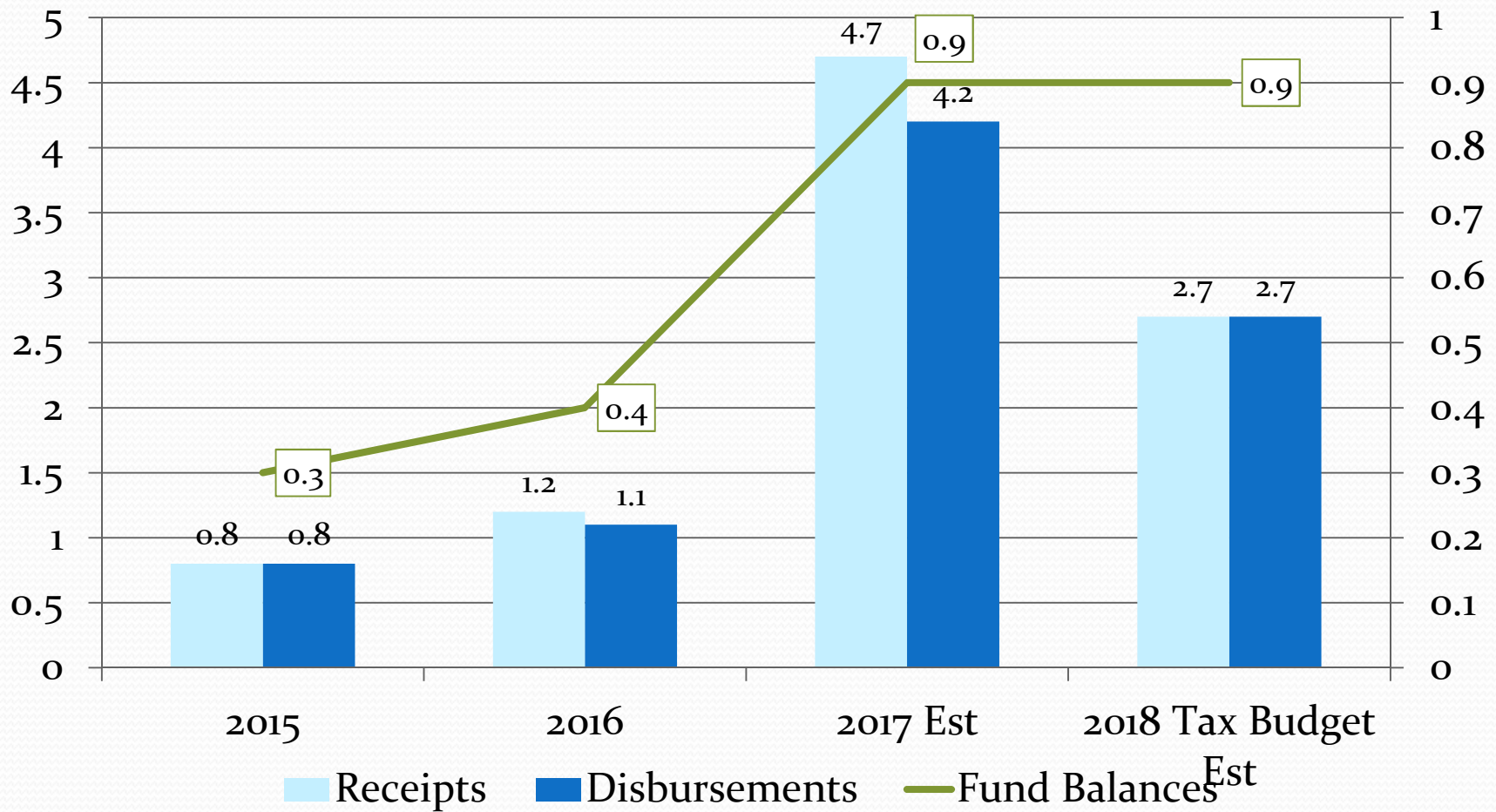
Park District Funds – Property Tax Rates

0.1 mil Inside Millage

0.5 mil Voted Levy collection begins 2017

Park District Funds - Operating and Capital Funds

Actual and Estimated Receipts, Disbursements and Fund Balance

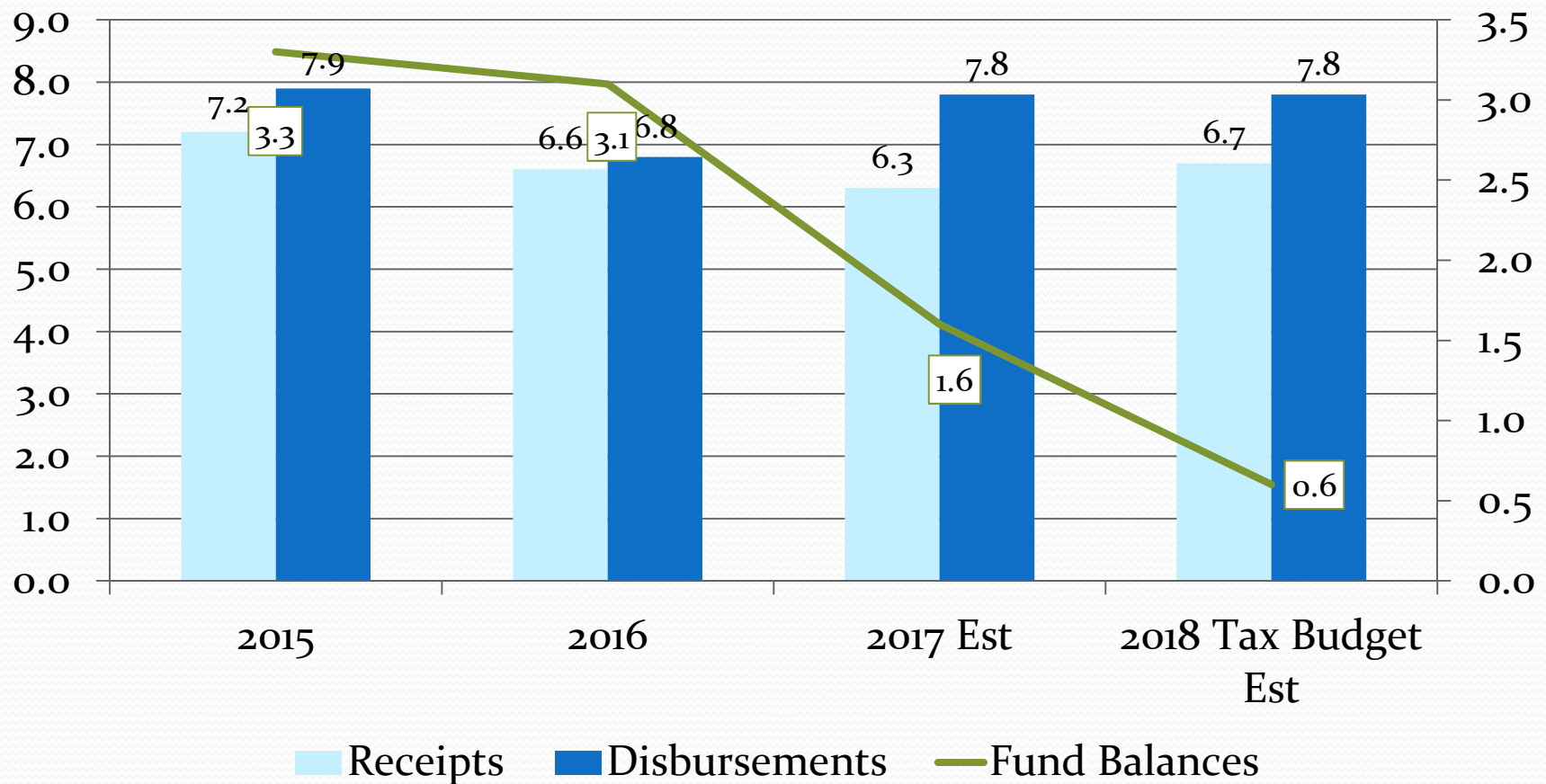


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Alcohol, Drug Addiction & Mental Health Fund
0.75 mil property tax rate

Alcohol, Drug Addiction & Mental Health Fund

Actual and Estimated Receipts, Disbursements and Fund Balance

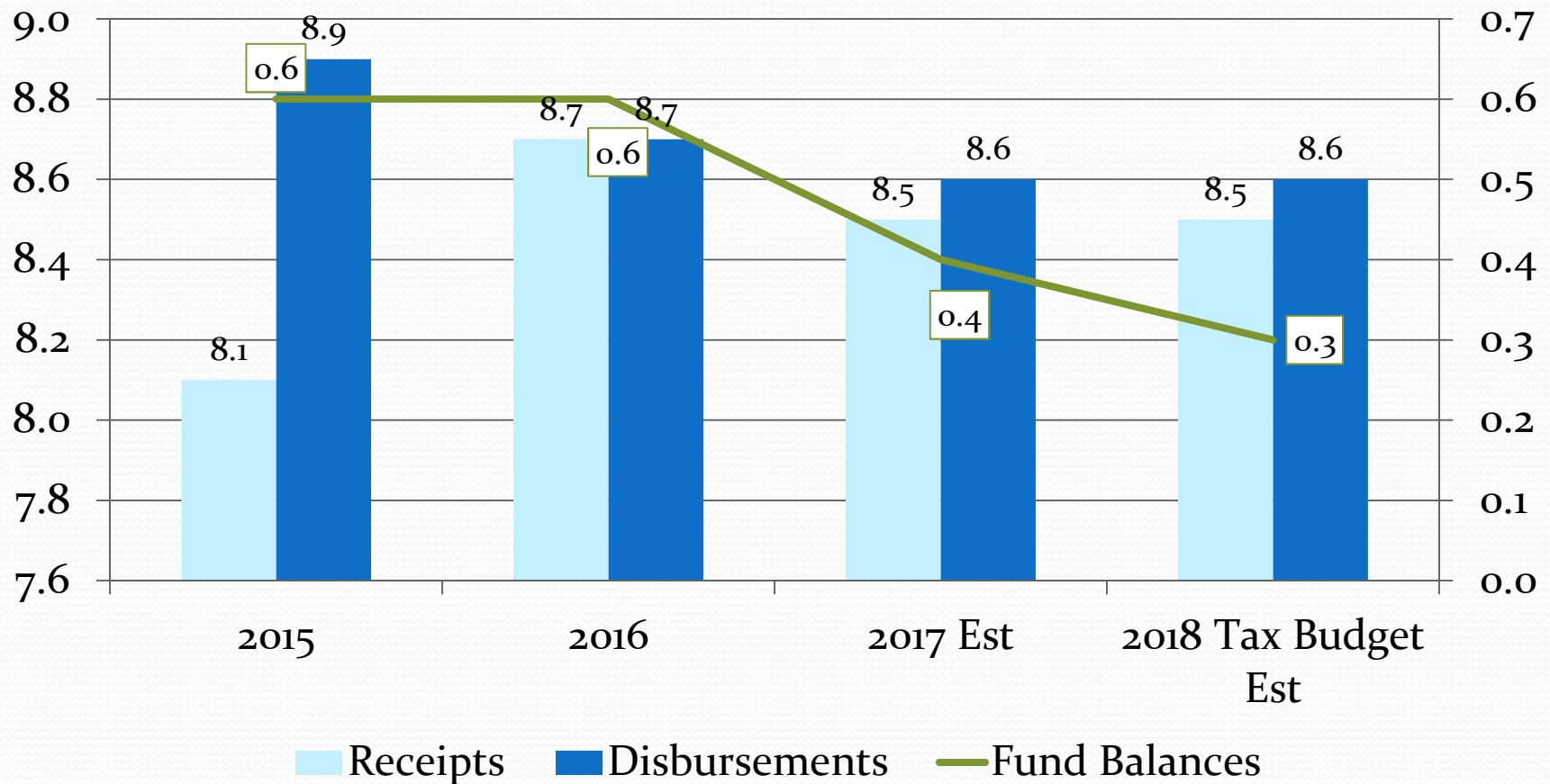


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Children Services Levy Fund
0.8 mil property tax rate

Children Services Levy Fund

Actual and Estimated Receipts, Disbursements and Fund Balance

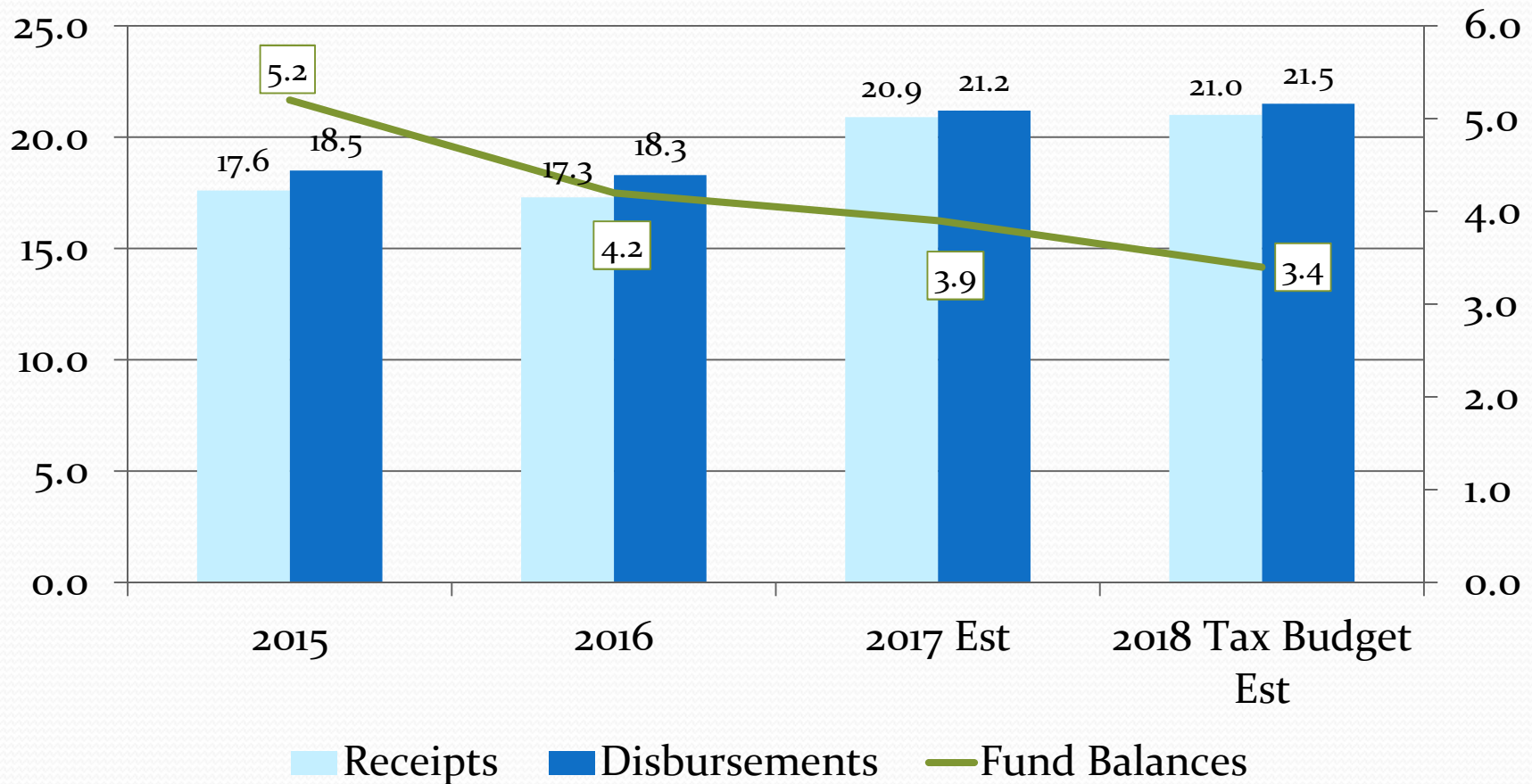


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Developmental Disabilities Funds
3.25 mil property tax rate

Developmental Disabilities Funds

Actual and Estimated Receipts, Disbursements and Fund Balance

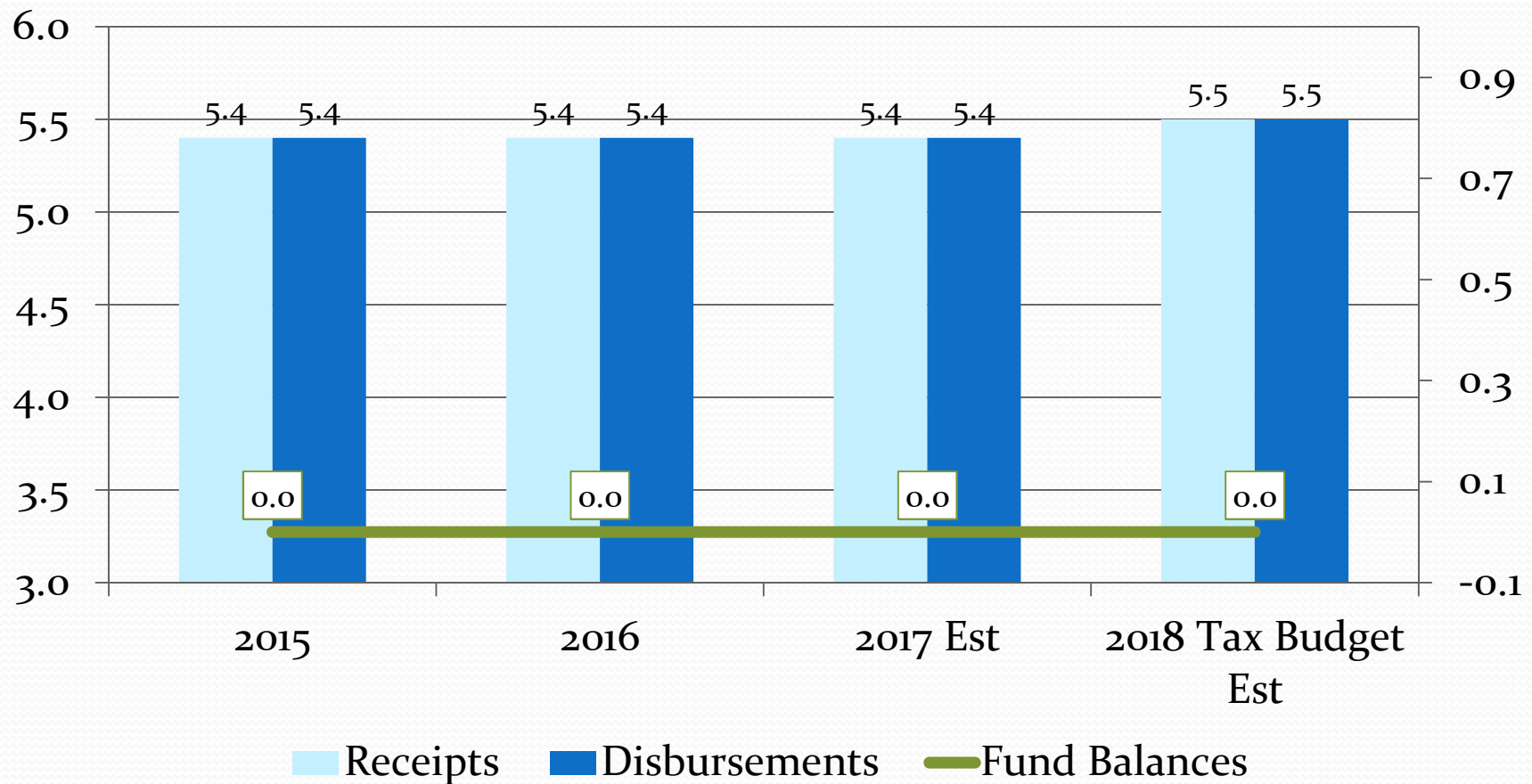


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Senior Services Levy Funds
1.3 mil property tax rate

Senior Services Levy Funds

Actual and Estimated Receipts, Disbursements and Fund Balance



Clermont County 2018 Tax Budget

All Budgeted Funds

All Budgeted Expense Trend

Fund Type	2015	2016	Estimated 2017	Estimated 2018
General	57,309	55,509	58,804	58,943
Discretionary Capital	4,478	10,255	15,838	5,764
Special Revenue	66,222	60,704	68,939	68,280
Enterprise Funds	39,061	42,205	52,701	49,872
Outside Agencies	28,917	27,953	35,477	34,236
Internal Service Funds	14,807	18,465	16,475	18,192
Special Assessment Debt	960	943	923	843
General Obligation Debt	84	90	87	84
OPWC Debt	79	79	99	119
Grand Total	\$211,918	\$216,204	\$249,344	\$236,333

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

2018 Tax Budget -

All Budgeted Funds Summary

Fund Type	Est 12/31/2017 Fund Balances	Est 2018 Revenues	Est 2018 Expenses	Est 12/31/2018 Fund Balances
General	24,682	60,350	58,943	26,090
Discretionary Capital	3,998	4,372	5,764	2,607
Special Revenue	21,070	65,621	68,280	18,411
Enterprise Funds	4,474	49,750	49,872	4,352
Outside Agencies	8,275	32,497	34,236	6,537
Internal Service	1,305	17,810	18,192	924
Special Assessment Debt	130	843	843	130
General Obligation Debt	185	84	84	185
OPWC Debt	40	119	119	40
Grand Total	\$64,159	\$231,448	\$236,333	\$59,275

(\$ in thousands)

May not add due to rounding