

Clermont County 2010 Tax Budget



PRESENTATION

JUNE 24, 2009

General Fund Budget Policies



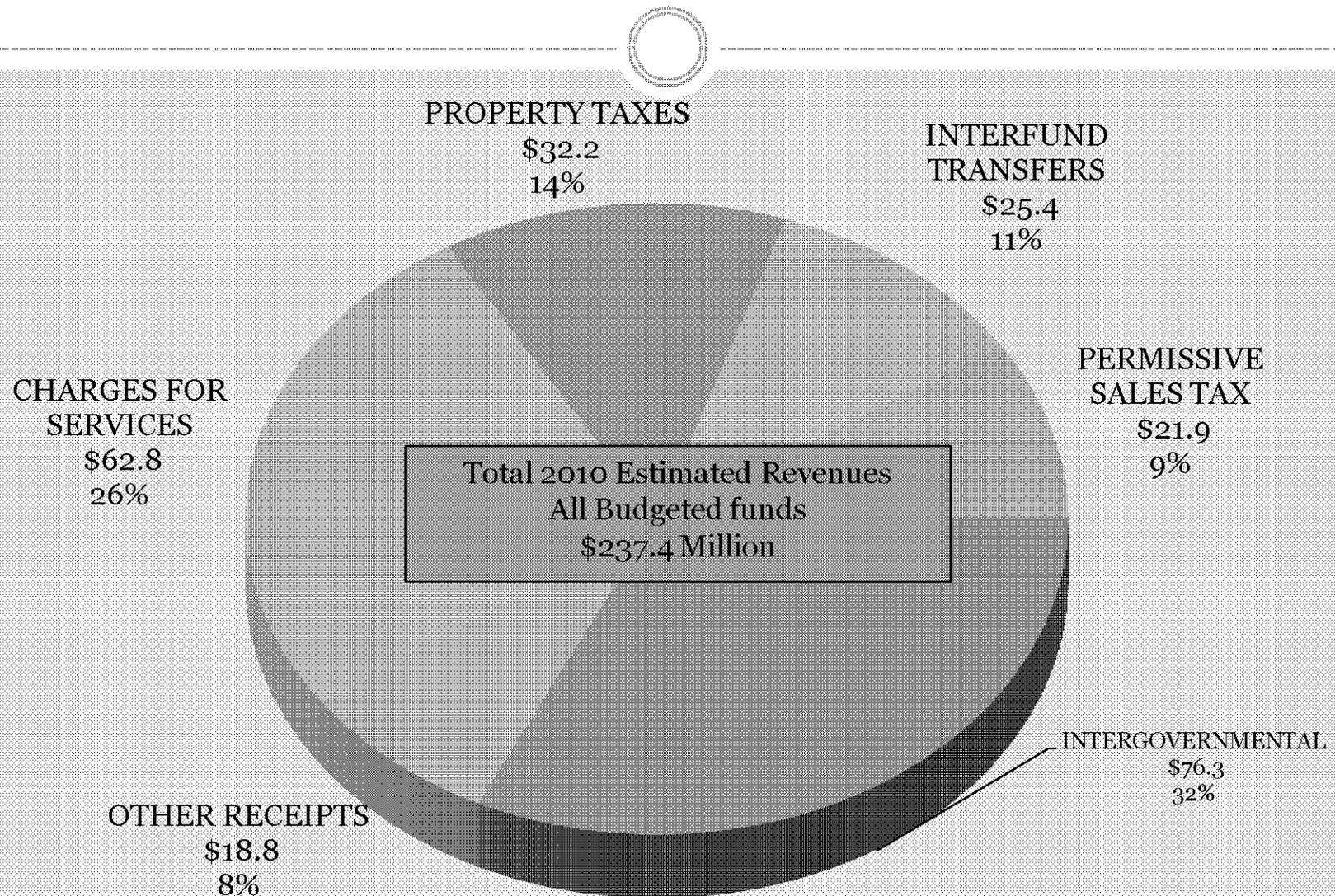
- Annual appropriation limited to prior year's actual receipts (>5% reduction)
- GF balance shall be maintained at a minimum of 25% of previous year's operating expenditures
- Fund balances below target level will be raised in subsequent appropriations as a priority
- Appropriations for salary and fringe benefits shall be as equitable as possible through the entire county operation
- GF budget viewed in context of entire county budget

All Budgeted Revenues Trend



Fund Type	2007	2008	Est 2009	Est 2010
General - Operating	\$53,226,470	\$52,396,460	\$ 48,066,695	\$46,388,941
General – Non-Operating	\$ 2,493,394	\$ 3,040,404	\$ 1,416,334	\$ 1,164,580
Special Revenue	\$99,008,533	\$99,870,147	\$102,670,747	\$99,126,073
Debt Service	\$ 4,736,364	\$ 4,812,355	\$ 4,799,305	\$ 4,835,430
Capital Projects	\$ 8,083,137	\$12,711,380	9,073,633	\$ 7,961,189
Special Assessments	\$ 1,281,809	\$ 1,650,098	\$ 2,036,336	\$ 2,335,700
Enterprise	\$51,982,504	\$49,284,336	\$ 65,332,290	\$61,201,660
Internal Service	\$13,123,093	\$13,538,264	\$ 12,442,978	\$13,194,841
Agency Funds	\$ 1,180,846	\$ 1,233,387	\$ 1,316,901	\$ 1,218,405
Total Revenues	\$235,116,150	\$238,536,831	\$247,155,218	\$237,426,819

2010 All Budgeted Revenues by Type

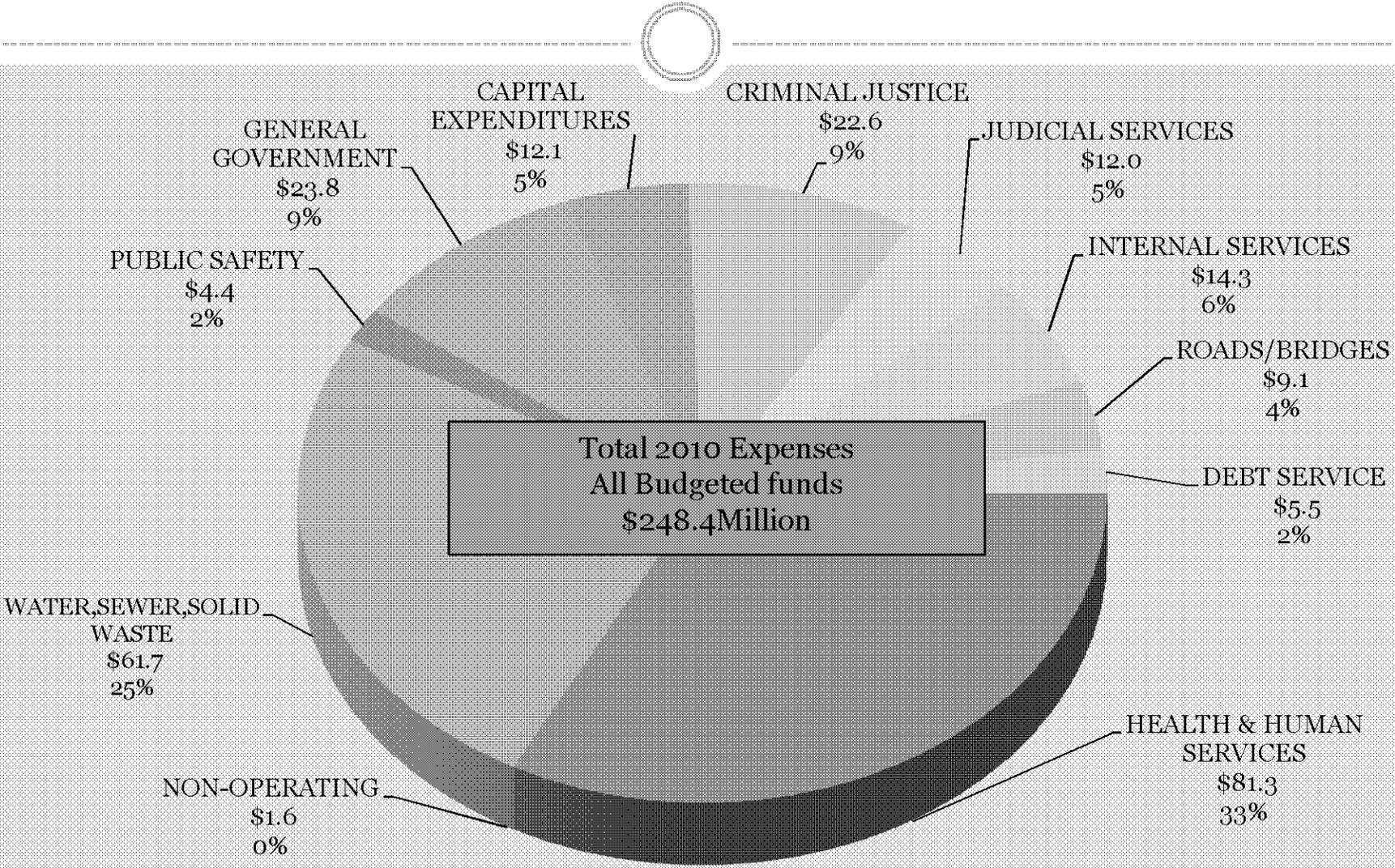


All Budgeted Expense Trend

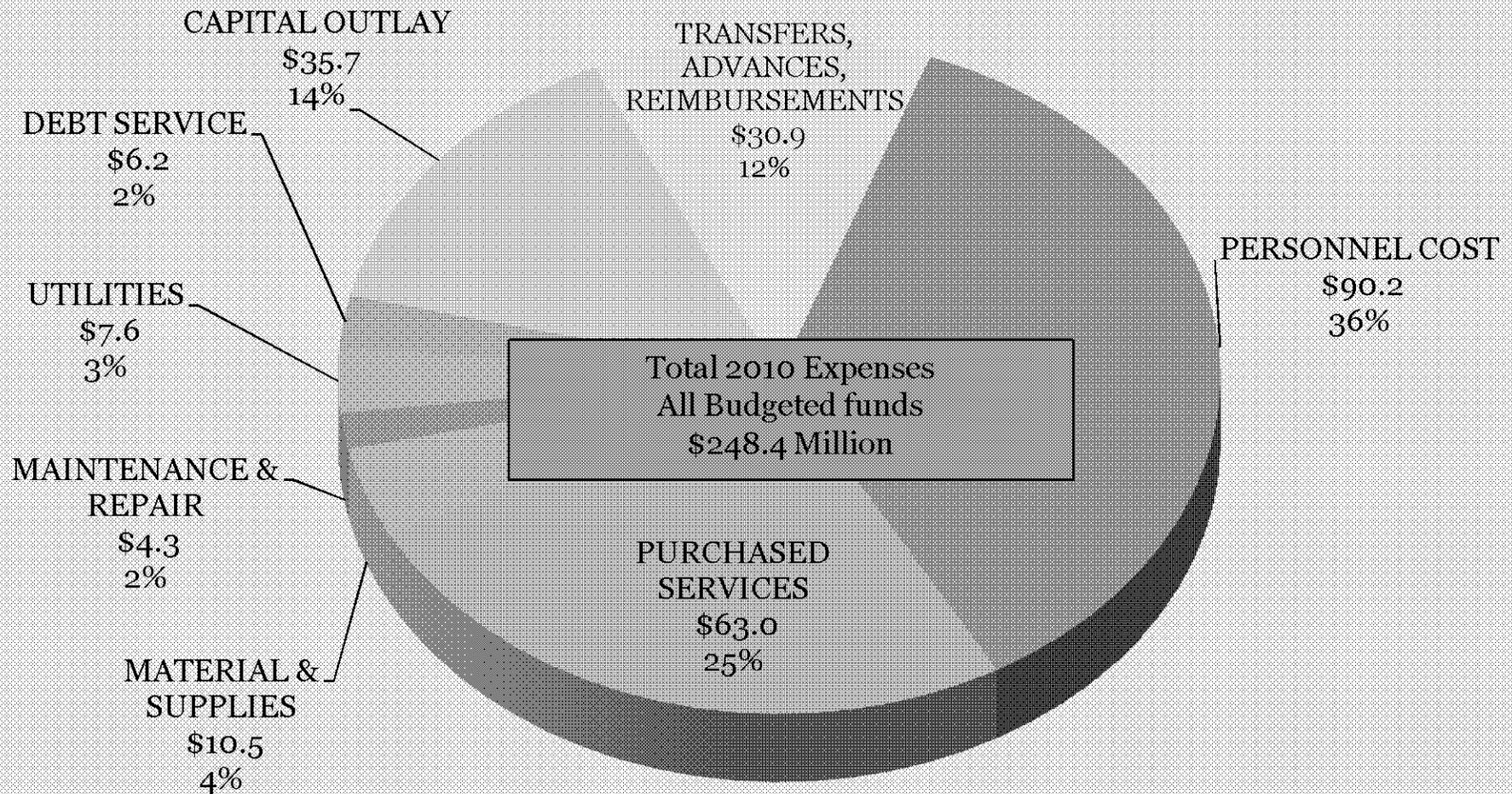


Fund Type	2007	2008	Est 2009	Est 2010
General - Operating	\$50,442,850	\$51,986,658	\$ 51,936,220	\$48,066,695
General - Non-Operating	\$ 3,435,957	\$ 6,517,923	\$ 2,672,181	\$ 1,554,514
Special Revenue	\$96,164,911	\$99,171,988	\$105,924,818	\$102,794,143
Debt Service	\$ 4,723,499	\$ 4,803,305	\$ 4,802,707	\$ 4,835,430
Capital Projects	\$ 8,554,576	\$10,621,216	\$ 11,209,743	\$ 12,110,449
Special Assessments	\$ 1,123,865	\$ 1,761,487	\$ 1,933,065	\$ 2,194,850
Enterprise	\$51,105,759	\$48,878,387	\$ 65,058,762	\$61,263,953
Internal Service	\$12,520,178	\$13,098,785	\$ 14,092,919	\$14,302,285
Agency Funds	\$ 1,072,126	\$ 1,187,287	\$ 1,366,750	\$ 1,300,377
Total Expenses	\$229,143,722	\$238,027,034	\$258,997,165	\$248,422,696

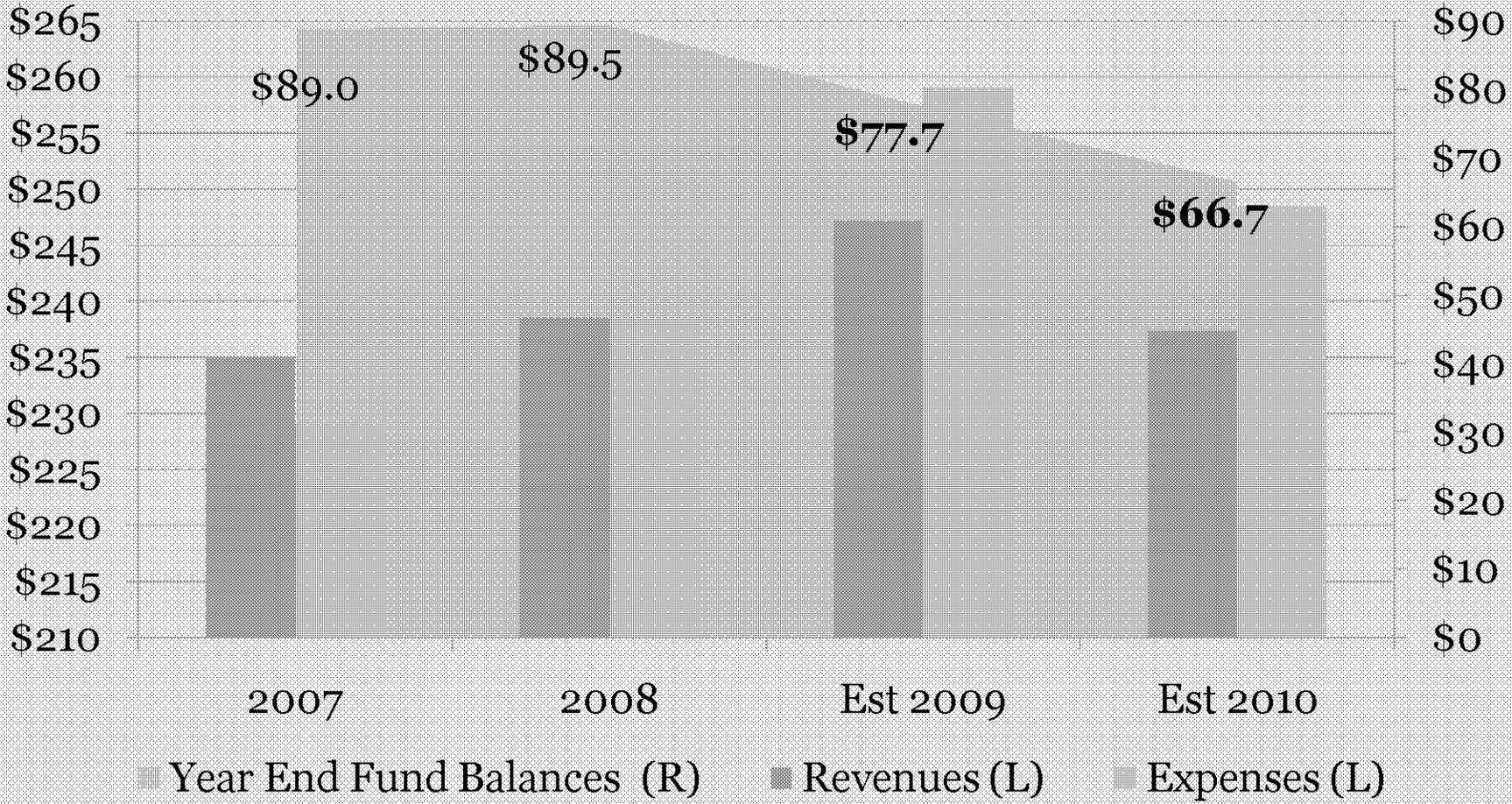
2010 All Budgeted Expenses by Program



2010 All Budgeted Expenses by Type



Clermont County All Budgeted Funds



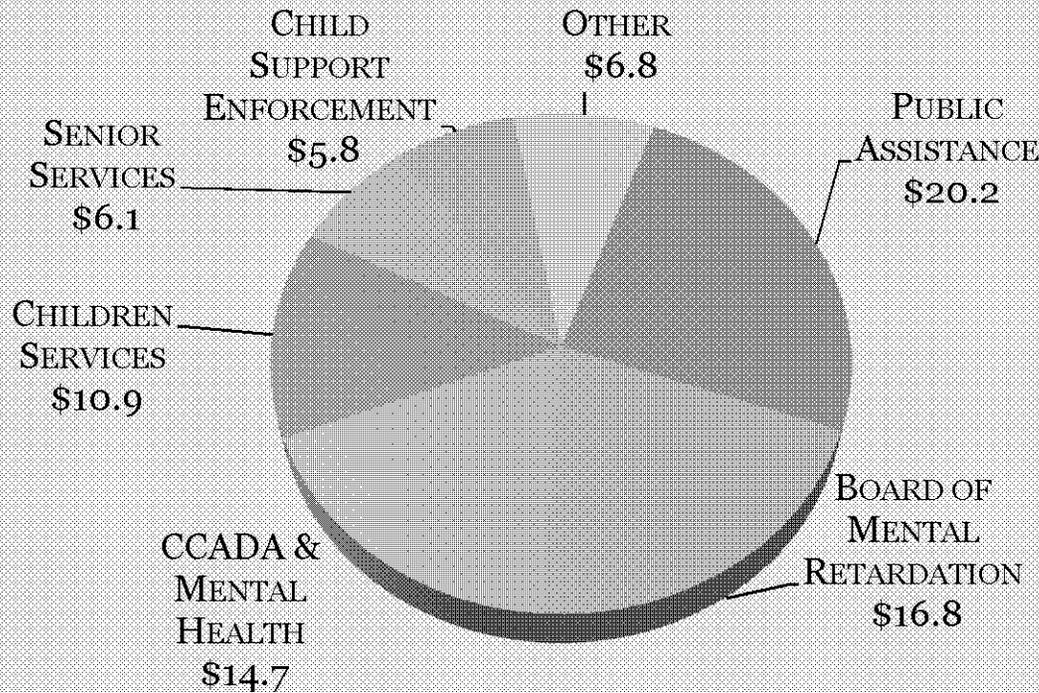
2010 Tax Budget By Program Area



- Health & Human Services
- Water/Sewer/Solid Waste
- General Government
- Criminal Justice
- Internal Services
- Judicial Services
- Capital Programs
- All Other Services

2010 Health & Human Services

- Largest portion of the tax budget - \$81.3M or 33% of the total tax budget
- \$2.8M or 5.5% of the General Fund budget



Levy	2010 Expected Proceeds
Senior Services	\$6.1M
Children Services	\$4.1M
MRDD	\$8.2M
Mental Health	\$2.4M

2010 Health & Human Services changes from 2009



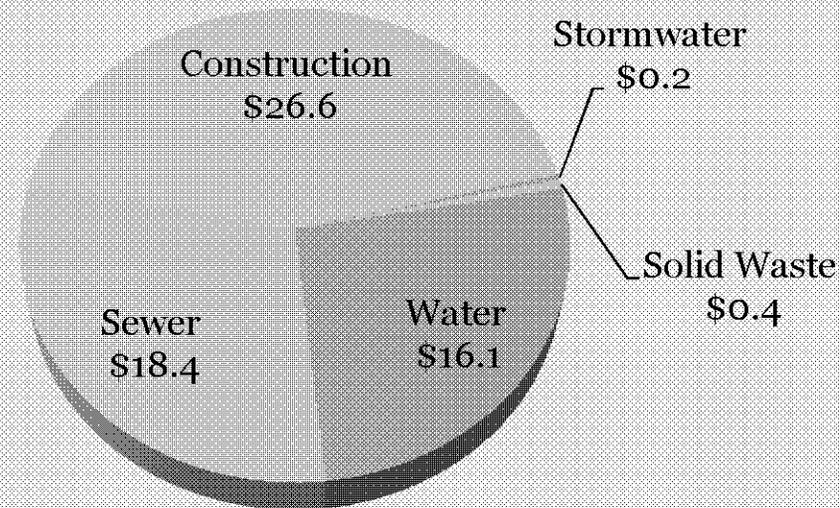
- \$1.9M less than 2009 Appropriation (2.2%)
 - \$0.8M increase in Public Assistance (4.0%)
 - \$0.8M increase in Children Services (7.5%)
 - \$0.1M increase in Workforce Development (8.1%)

 - \$2.2M decrease in MRDD (11.7%)
 - ✦ Community/Residential Supported living reduced \$950K
 - ✦ Reduction of \$1M transfer from their MRDD fund to the Residential Fund
 - \$0.3M decrease in General Fund (10.4%)
 - ✦ \$195K due to end of debt service for Medical Social Services Bldg
 - \$0.3M decrease in Mental Health contracted services (2.1%)
 - \$0.3M decrease in Child Support Enforcement (4.6%)
 - \$0.2M decrease in Senior Services (3.1%)
 - \$0.2M decrease in Family & Children First (12.4%)

2010 Water, Sewer and Solid Waste

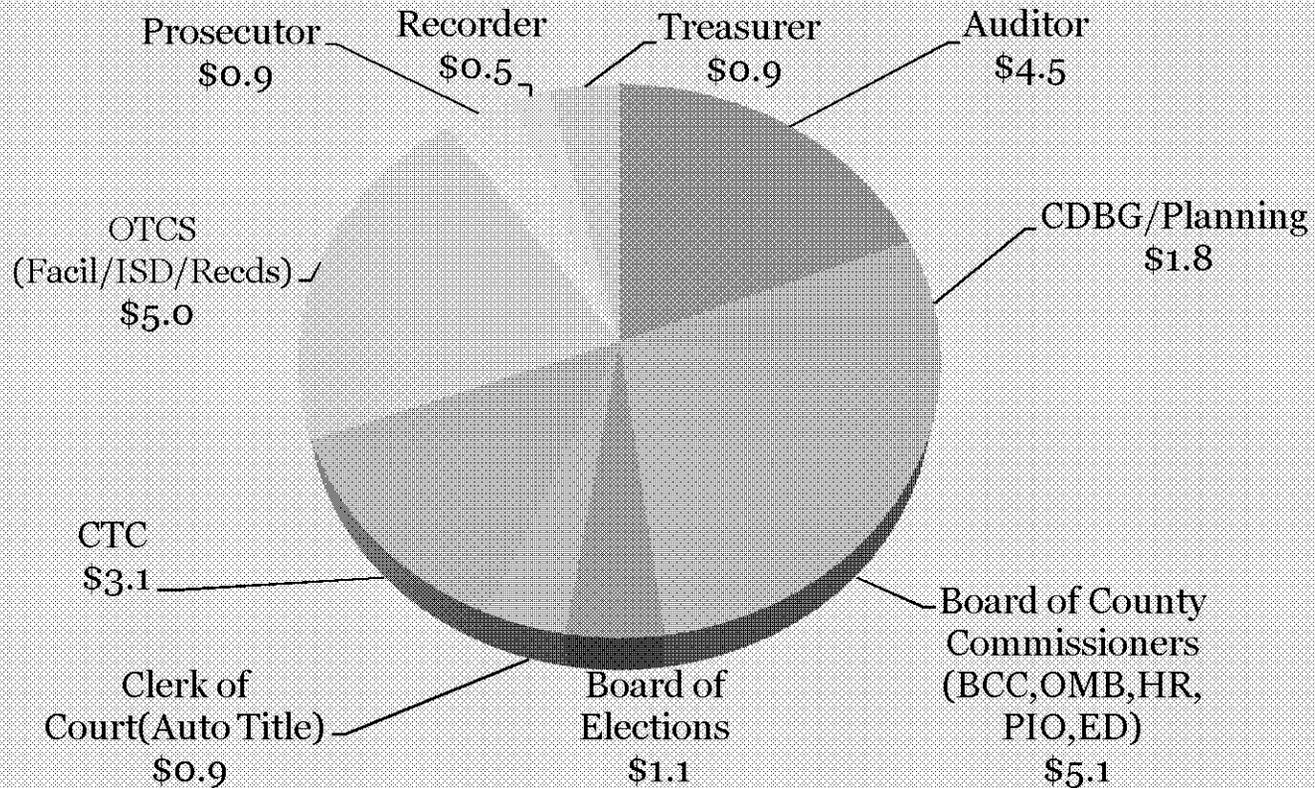


- Second largest portion of the county tax budget - \$61.7M or 25%
 - Revenues derived from user charges, grants & loans – Non Tax supported operations
 - 2010 budget is \$16M less than 2009 due to construction project plans



2010 General Government

- Represents 9% of all budgeted funds (\$23.8M)
- Represents 26% of General Fund (\$12.8M)



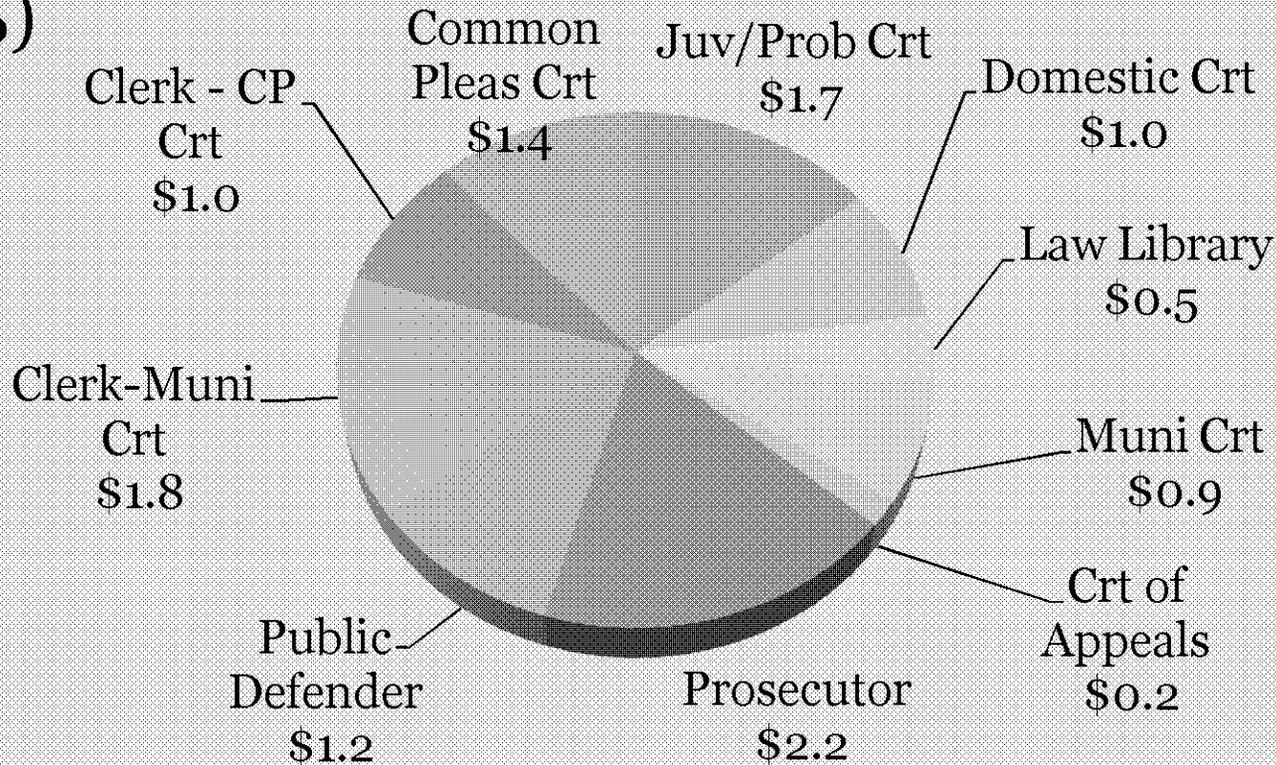
2010 General Government changes from 2009



- CDBG Program increase \$313K CHIP/NSP Grants
- \$303K increase to Real Estate Assessment effort
- Includes \$240K increases due to RID revenues
- Reduced operating capital \$272K
- Reduced liability funding by \$213K
- \$126K reduction in Utilities
- Reduced contributions to other agencies \$107K
- General Fund reductions incorporated
 - Layoffs, furloughs, funding changes expected

2010 Judicial Services

- Represents \$12.0M of the total budget (5%)
- Represents \$10.5M of the General Fund budget (21%)



2010 Judicial Services



- Additional appropriation (\$546K) in 2010 due to Law Library becoming a County appropriated agency
- DUI Court expenses moved to non-appropriated funds
- Change from 2009 appropriation after Law library & DUI Court adjustments – 4.2% reduction

Changes from Draft Presentation



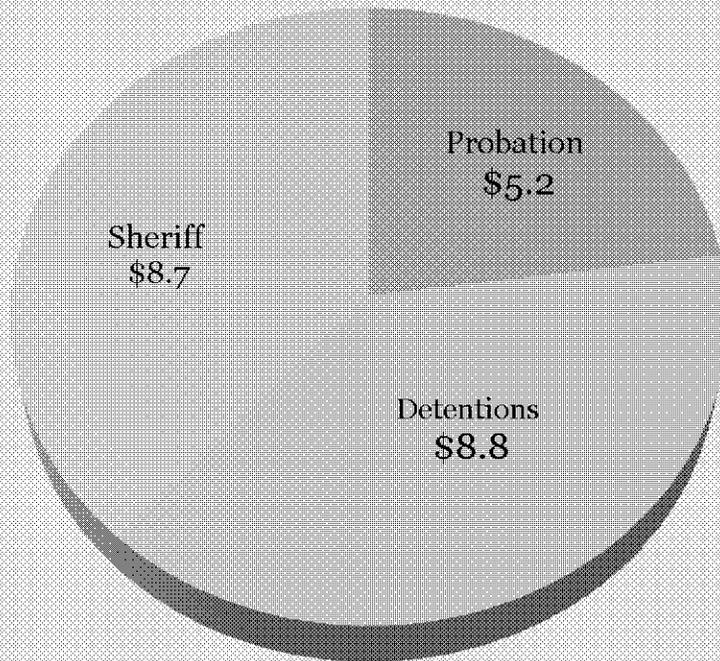
- Reallocation of Sheriff Funds

2010 Criminal Justice

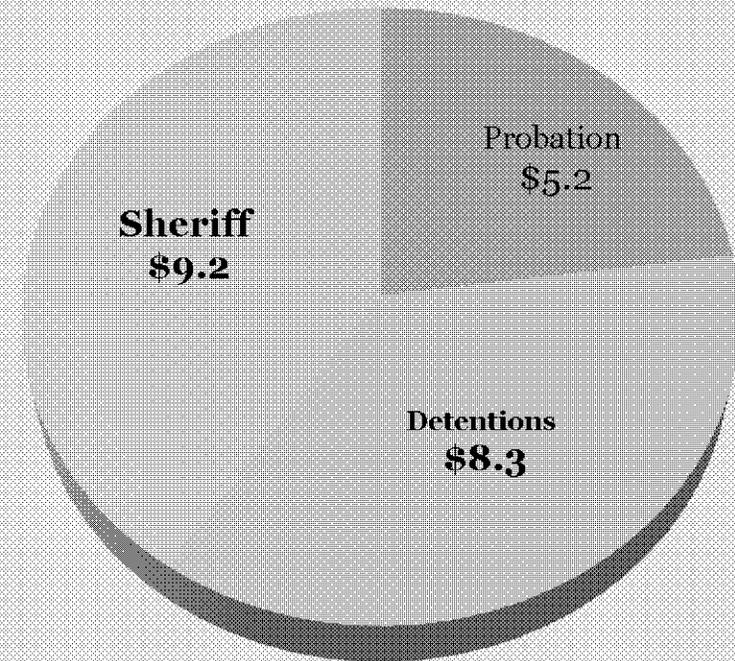


- Represents 9% of all budgeted funds (\$22.6M)
- Represents 37% of General Fund (\$18.2M)

Draft Allocation



Revised Allocation



2010 Criminal Justice changes from 2009

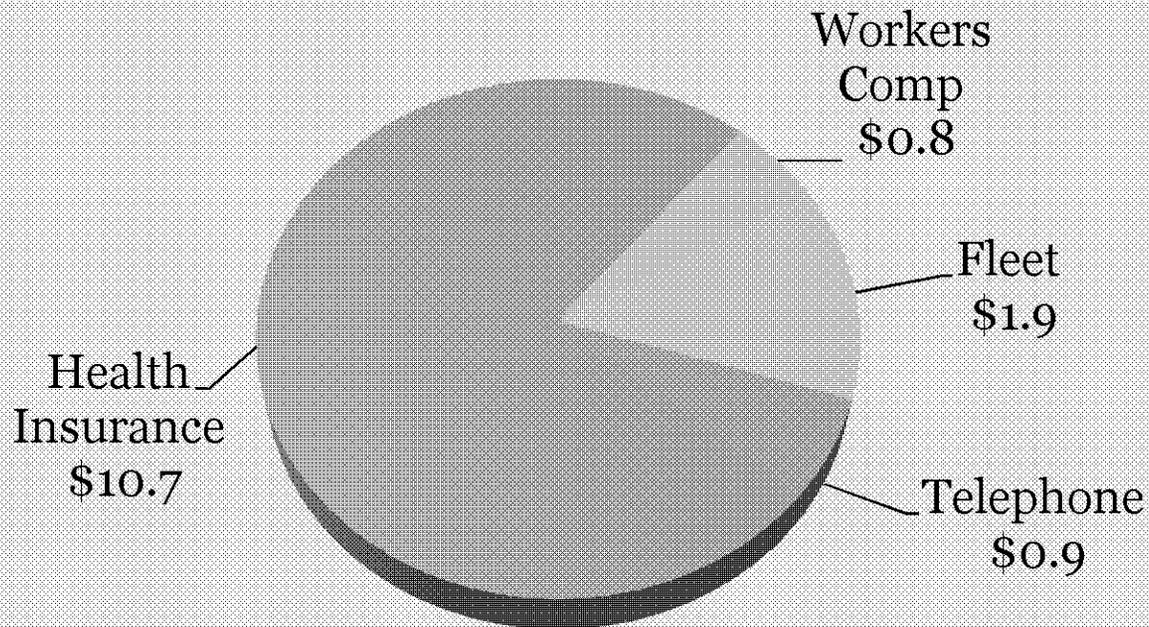


- \$1.6M reduction from 2009 appropriation levels which incorporates the 5% requested reductions in General Fund
- Corrections conciliation award in December 2008 along with General Fund Operating revenue limitations resulted in 4 layoffs in 2009 and possible 12 additional layoffs in 2010
- Bargaining contract increases for deputies, corporals and sergeants will require attrition of deputies in 2009 and possible additional reductions in 2010 depending on contract results

2010 Internal Services



- Represents 6% of all budgeted funds (\$14.3M)
 - Fully funded by service charges – No General Fund support



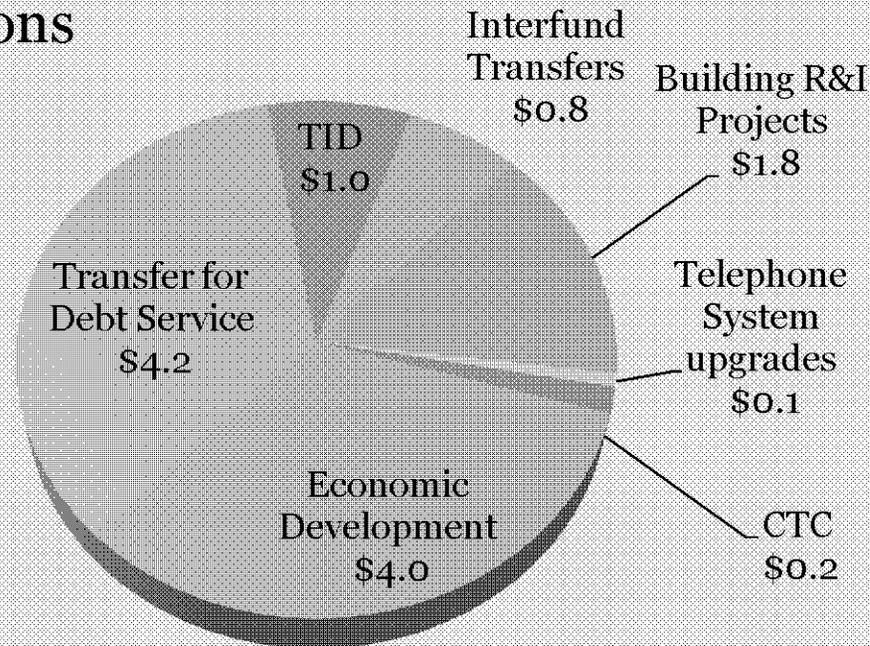
2010 Internal Services



- Health Insurance proceeds are received from all participating County Funds and covered employees to pay the premiums and claims for the provided benefits
 - 2010 claims and premiums expected to increase 8.3%
 - ✦ 3.3% due to growth in enrollments (GHD) and 5% expense growth
- Fleet provides vehicle maintenance & repair along with fuel for the county cars – Resources are based on service charges to customers of the operation
 - The estimated fuel price has decreased dropping the tax budget by \$208K or 10% from 2009

2010 Capital Projects

- \$12.1M or 5% of 2010 Tax Budget
 - Revenues derived from property taxes, user charges, grants or fund balances
 - 2010 budget is \$4.9M less than 2009 due to construction project completions



Other Capital Project Funds



- **County Capital Fund**
 - Established in 1991 to account for the bond issue proceeds and debt payments
 - Annual Receipts from 1mil of inside millage =\$4.8M annually
 - Uses:
 - ✦ Annual Debt - \$5.2M/yr until 2011 then \$1M/yr until 2016
 - ✦ R&I shortfalls, 800 Mhz new debt, wireless data project (\$900K)
- **Planning & Development Fund**
 - Cash Balance (5/19/09) - \$532,517
 - ✦ To be used for Road projects (AOB/College Drive)
 - Economic Development Cash (5/19/09) - \$3,109,201
 - No additional revenues outside Grant, MV&G and Ivy Pointe reimbursements

Capital Project/Replacement & Improvement (R & I) Funds

- Funds established for capital projects and maintenance and improvements of County Facilities
 - Buildings with R&I funds:
Jails, MSSB, Comm Center, Courthouses, Sheriff Office, Admin Bldg, Heritage Bldg, Plan/Eng, Permit Center
 - Buildings without R&I funds:
BMV-Auto Title, Animal Shelter, Corcoran, Carriage House, Prosecutor, Coroner, Fleet, CTC

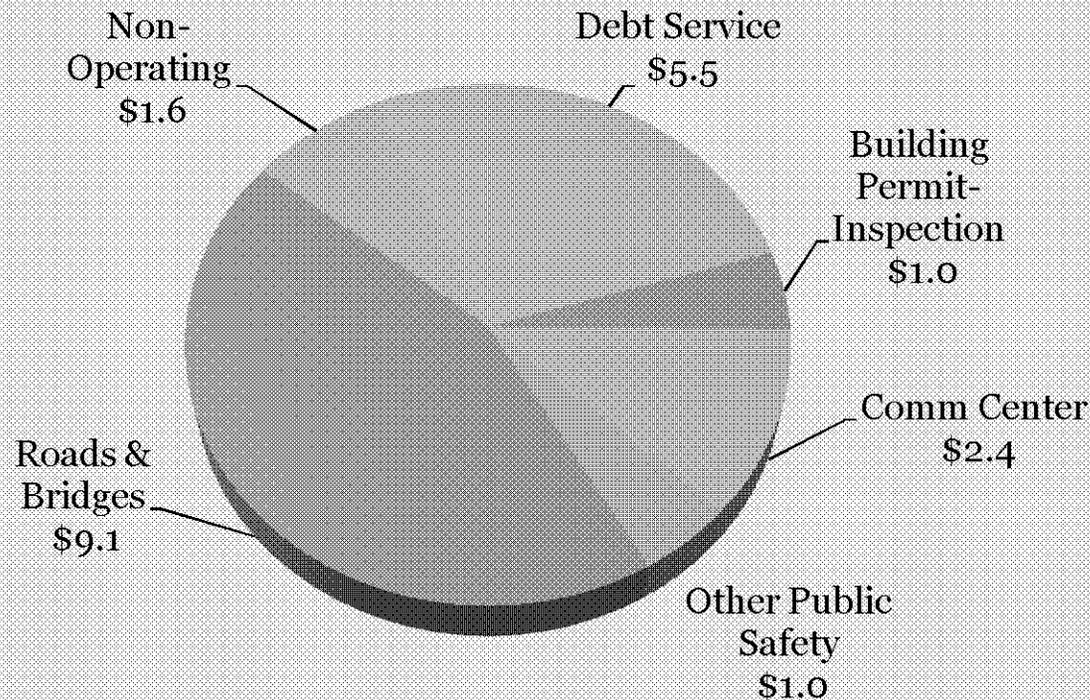
- May 2009 Balance in funds \$11.7 M
 - 2009 Appropriation \$ 2.1 M
 - 2010 Budget \$ 1.8 M
 - 2011-2015 Plan \$14.0 M
 - ✦ Total Plan through 2015 \$17.9M

- No additional money available for these funds in 2009 or 2010

2010 All Other Services



- Includes Public Safety, Roads & Bridges, Debt Service and Non-Operating representing \$20.6M (8.3%) of the total budget



All Other Services changes from 2009



- Roads & Bridges reduced \$2.8M based on bridge project completions this year
- No change year over year on total debt service
- FEMA funds from storm of 2008 finalized in 2009 reducing 2010 tax budget by \$172K
- Wireless 911 request down \$175K from 2009 level

Issues with County Tax Budget



- Uncertainty of State & Federal funds
- Levy Proceeds support over \$20M in expenses
- Over \$20M in a two year draw down of budgeted funds
 - \$3.7M Economic Development (planned reinvestment)
 - \$3.0M MRDD
 - \$1.9M Health Insurance (12th month, rates held flat)
 - \$1.5M Mental Health
- Teamster & FOP bargaining impacts

Clermont County 2010 Tax Budget



GENERAL FUND

Clermont County General Fund



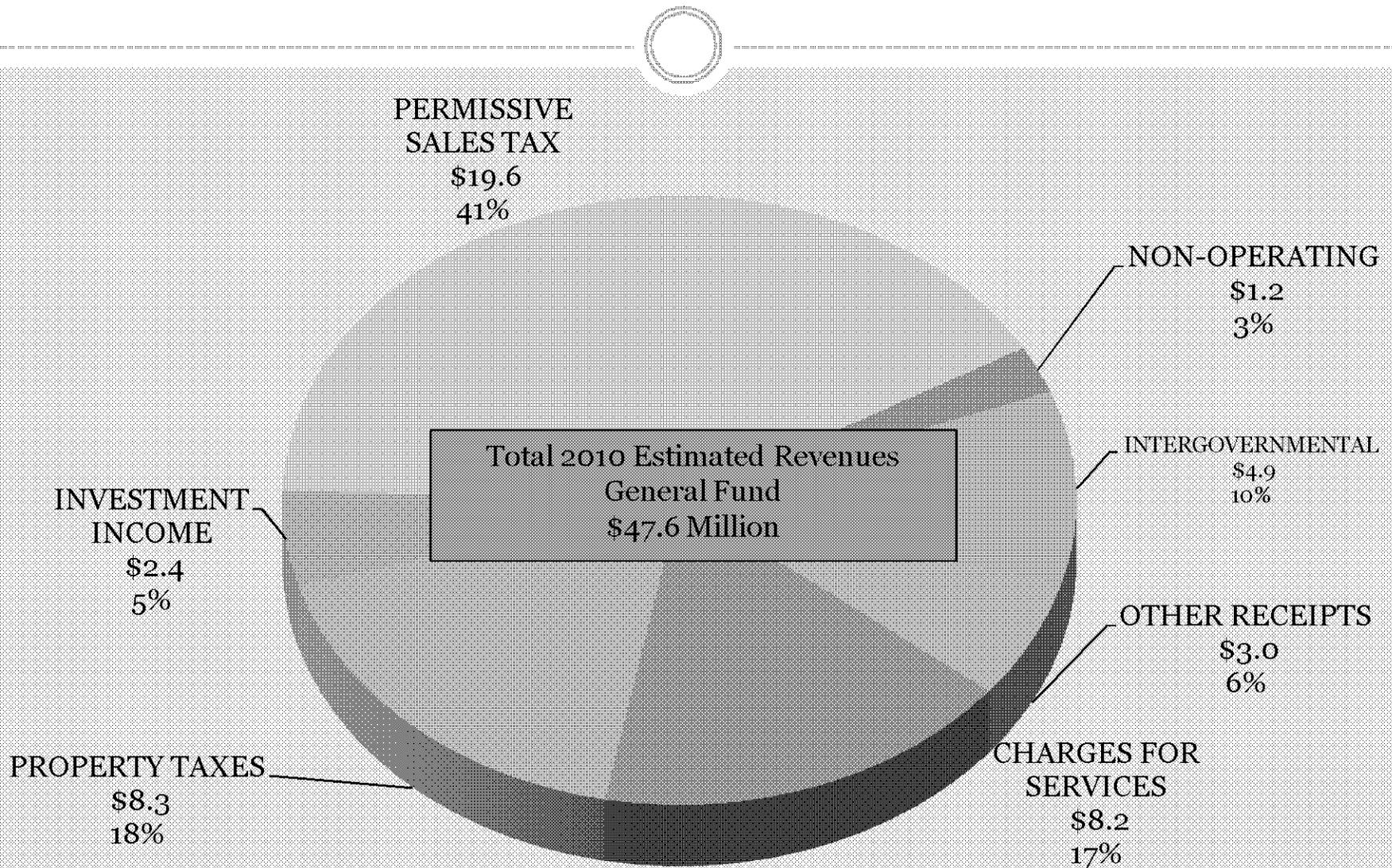
- General Operating funds of the County
- Represents only 20% of the total County budgeted receipts & expenditures
- Funds most County Elected Official's activities
 - 20 of the 21 elected officials are funded with general funds
- Provides for mandated services related to
 - Criminal Justice (Sheriff's 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 Revenue Trend



Revenue Type	2007	2008	Est 2009	Est 2010
Sales Tax	21,105,573	20,527,118	19,620,000	19,600,000
Charges for Services	7,302,625	7,622,170	6,757,906	6,747,890
Transfer Fees	3,286,932	2,462,165	1,741,000	1,437,350
Property Tax	8,150,121	8,051,775	8,371,801	8,315,300
Local Government Funds	2,330,820	2,592,578	2,333,320	2,300,000
Intergovernmental	2,207,424	2,502,560	2,580,916	2,610,846
Fines & Forfeitures	1,328,752	1,378,321	1,409,200	1,367,000
Investment Income	5,009,125	5,007,868	3,480,439	2,377,597
Licenses & Permits	1,186,950	1,117,392	1,059,400	1,075,280
Other	1,318,148	1,134,513	712,713	557,678
Total Operating Revenues	53,226,470	52,396,460	48,066,695	46,388,941
Non-Operating	2,493,394	3,040,404	1,416,334	1,164,580
Total Revenues	55,719,864	55,436,863	49,483,029	47,553,521

2010 General Fund Revenues by Type

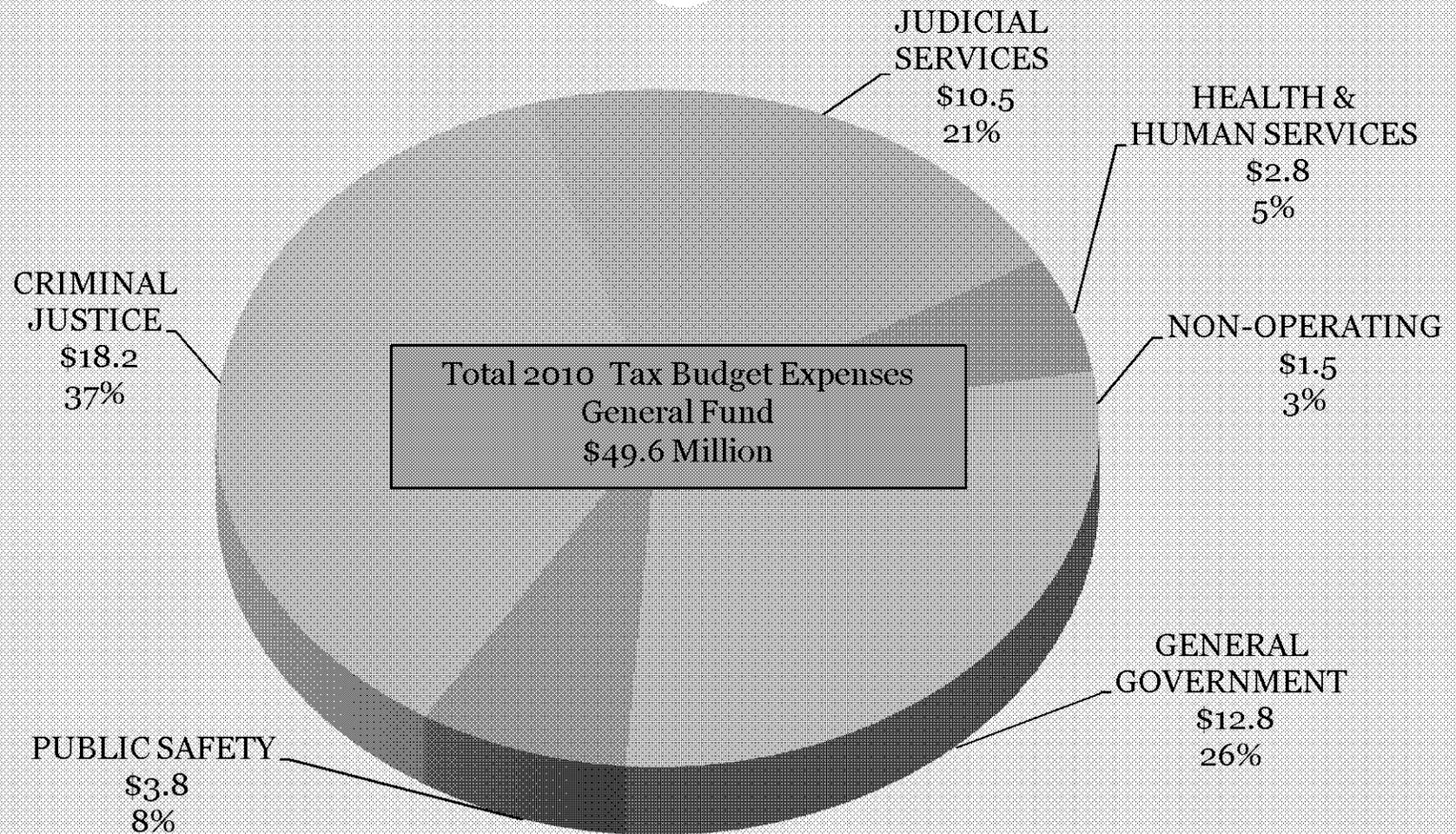


General Fund Expense Trend

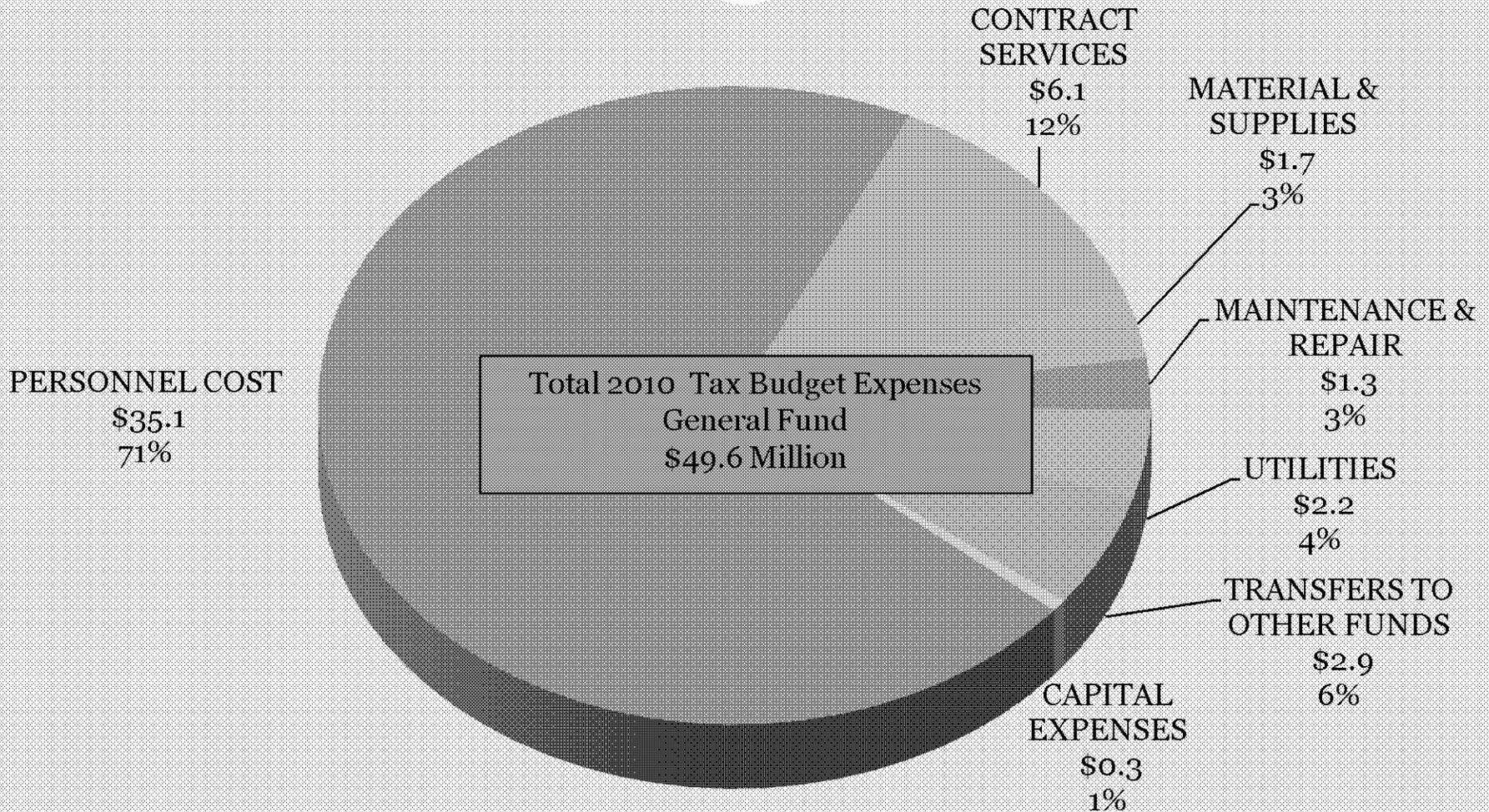


Program	2007	2008	Est 2009 (inc 27 th payroll)	Est 2010	From 2009 Approp
General Government	13,448,295	14,194,939	13,717,029	12,829,405	(7.2%)
Health & Human Services	2,782,650	2,822,360	3,055,918	2,751,371	(10.4%)
Judicial	10,952,944	11,230,467	11,406,168	10,560,439	(6.0%)
Criminal Justice	19,349,835	19,973,356	19,758,772	18,164,322	(7.6%)
Public Safety	3,909,127	3,765,536	3,998,333	3,761,158	(4.1%)
Total Operating Expenses	50,442,850	51,986,658	51,936,220	48,066,695	(7.2%)
Non-Operating	3,435,957	6,517,923	2,672,181	1,554,514	(72.9%)
Total Expenses	53,878,807	58,504,580	54,608,401	49,621,209	(13.7%)

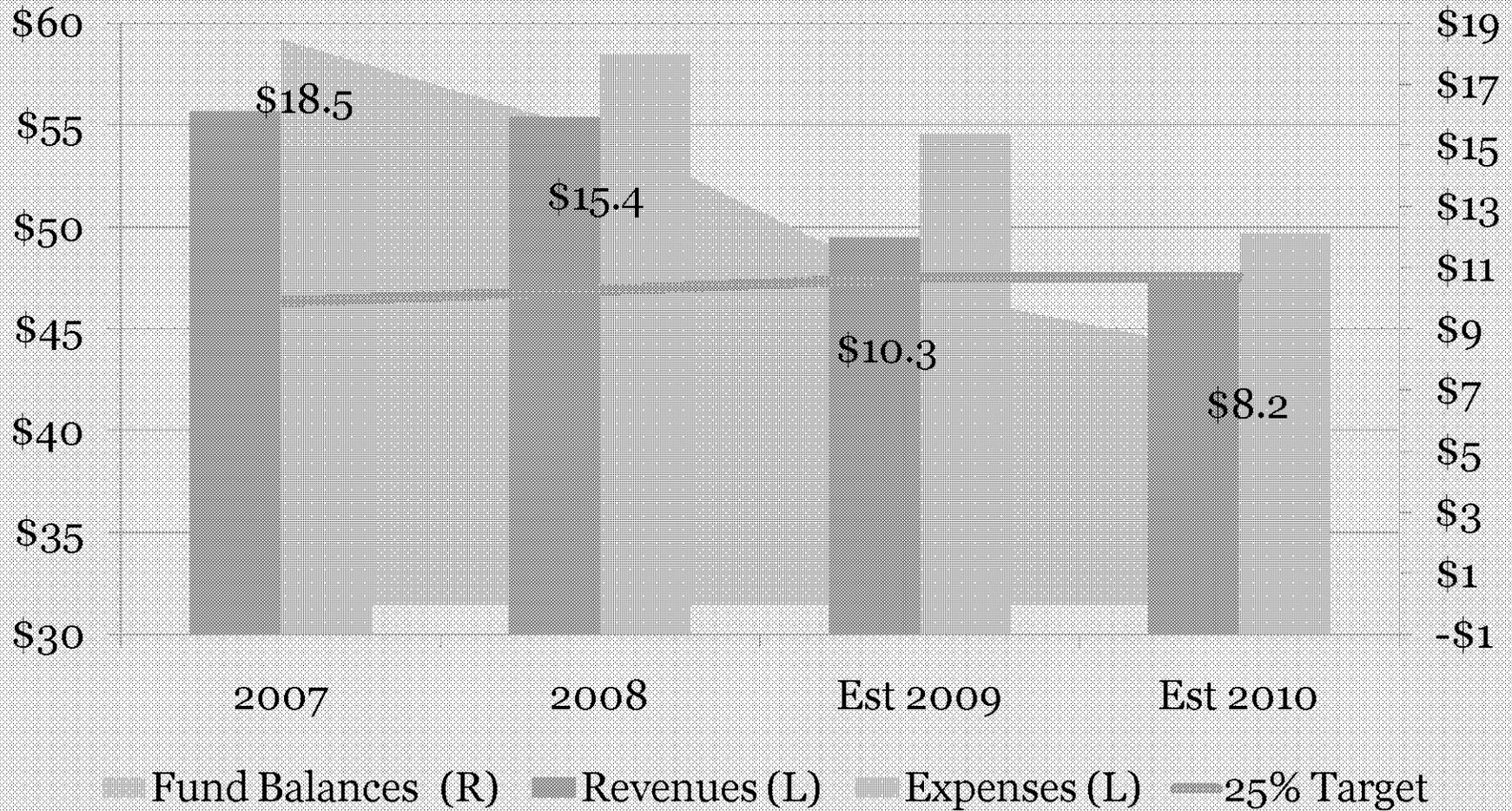
2010 General Fund Expenses by Program



2010 General Fund Expenses by Type



Clermont County General Fund



Issues in General Fund Tax Budget



- Targeted reductions
 - Not met with all submissions
 - Adjustments made to submissions to balance to target
- 70% of expenses related to employees
 - Treatment of employees varies from possible layoffs to budgets that include currently vacant positions
- Use of fund balance in tax budget
 - 2010 Revenue estimate is \$2.1M below 2010 expenses
 - Could draw fund balance below 25% to 20% if revenue estimates materialize
- FOP (Deputy, Corporal, Sergeants, Dispatchers) bargaining impacts

General Fund What If.....



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